



U.S. DEPARTMENT OF JUSTICE ANNUAL SPECIAL-PURPOSE FINANCIAL STATEMENTS FISCAL YEAR 2010

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

Audit Report 11-04
December 2010

**U.S. DEPARTMENT OF JUSTICE
ANNUAL SPECIAL-PURPOSE
FINANCIAL STATEMENTS
FISCAL YEAR 2010**

**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, 2010, and September 30, 2009. The Office of the Inspector General (OIG) performed the Department's audit in accordance with U.S. generally accepted government auditing standards. The audit resulted in an unqualified opinion on the FY 2010 special-purpose financial statements. An unqualified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in conformity with U.S. generally accepted accounting principles. The FY 2009 special-purpose financial statement audit was performed by KPMG, LLP and also resulted in an unqualified opinion (OIG Report No. 10-06).

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 2010, the *Independent Auditors' Report on Special-Purpose Financial Statements* did not identify any significant deficiencies in internal control over financial reporting or instances of non-compliance with laws and regulations.

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

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**U.S. DEPARTMENT OF JUSTICE
ANNUAL SPECIAL-PURPOSE
FINANCIAL STATEMENTS
FISCAL YEAR 2010**

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

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

United States Attorney General
U.S. Department of Justice

We have audited the accompanying reclassified balance sheet as of September 30, 2010, and the related reclassified statements of net cost and changes in net position for the year then ended, (hereinafter referred to as the special-purpose financial statements) contained in the Special-Purpose Closing Package of the U.S. Department of Justice (the Department). We did not audit the general-purpose financial statements of the Department or any of the Department's reporting components for the year ended September 30, 2010. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included in the Department's or the Department's reporting components, is based solely on the reports of the other auditors. These special-purpose financial statements are the responsibility of the Department's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit and the reports of other auditors. The special-purpose financial statements as of and for the year ended September 30, 2009, were audited by other auditors whose report dated November 16, 2009, expressed an unqualified opinion on those statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and, Office of Management and Budget (OMB) Bulletin No. 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 audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis,

evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall special-purpose financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements and accompanying notes contained in the special-purpose closing package have been prepared for the purpose of complying with the requirements of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) Volume I, Part 2, Chapter 4700, as described in note 30, solely for the purpose of providing financial information to the U.S. Department of the Treasury and U.S. Government Accountability Office to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the Department's financial statements.

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

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

In accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, other auditors have issued reports dated November 9, 2010 on their consideration of the Department's internal control over financial reporting and its compliance with certain provisions of laws and regulations.

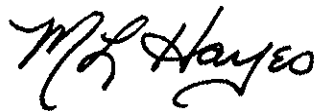
Those reports are an integral part of an audit of general-purpose financial statement reporting performed in accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, as amended, and should be read in conjunction with this report in considering the results of our audit.

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

Our consideration of internal control over the financial reporting process for the special-purpose financial statements would not necessarily disclose all matters in the internal control over the financial reporting process that might be significant deficiencies. Under standards issued by the American Institute of Certified Public Accountants, a deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

This report is intended solely for the information and use of the management of the U.S. Department of Justice, the U.S. Department of the Treasury, OMB, and the U.S. Government Accountability Office in connection with the preparation and audit of the *Financial Report of the U.S. Government* and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Mark L. Hayes". The signature is written in a cursive, flowing style.

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

November 15, 2010

**Special-Purpose
Financial Statements**

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET **Fiscal Year:** 2010 **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

Closing Line item	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported
Assets:				
Non-Federal				
Cash and Other Monetary Assets		245,283	229,794	229,794
Accounts and Taxes Receivable		87,260	79,824	79,824
Loans Receivable and mortgage backed securities		0	0	0
TARP Direct Loans and Equity Investments		0	0	0
Beneficial Interest in Trust		0	0	0
Inventory and Related Property		426,469	525,544	525,544
Property, Plant and Equipment		9,741,154	9,215,026	9,215,026
Debt and Equity Securities		0	0	0
Investment in Government sponsored enterprises (GSEs)		0	0	0
Derivative Assets		1,507,230	1,420,442	1,420,442
Other Assets		12,007,396	11,470,630	11,470,630
Total Non-Federal Assets				
Federal				
Fund Balance with Treasury		23,596,587	20,857,015	20,857,015
Federal Investments		4,061,538	3,842,590	3,842,590
Accounts Receivable		302,364	326,521	326,521
Interest Receivable		195	195	195
Loans Receivable		0	0	0
Transfers Receivable		0	0	0
Benefit Program Contributions Receivable		0	0	0

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET **Fiscal Year:** 2010 **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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Closing Line item	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported
Advances to Others and Prepayments		122,610	130,877	130,877
Other Assets (without reciprocals)		0	0	0
Total Federal Assets		28,083,294	25,157,198	25,157,198
Total Assets		40,090,690	36,627,828	36,627,828
Liabilities				
Non-Federal				
Accounts Payable		(2,520,022)	(2,253,013)	(2,253,013)
Federal Debt Securities Held by the Public		0	0	0
Federal Employee and Veteran Benefits Payable		(1,326,536)	(1,244,776)	(1,244,776)
Environmental and Disposal Liabilities		(71,657)	(22,316)	(22,316)
Benefits Due and Payable		0	0	0
Loan Guarantee Liabilities		0	0	0
Liabilities to Government Sponsored Enterprises		0	0	0
Insurance and Guarantee Program Liabilities		0	0	0
Derivative Liabilities		0	0	0
Other Liabilities		(3,449,840)	(3,159,028)	(3,159,028)
Total Non-Federal Liabilities		(7,368,055)	(6,679,133)	(6,679,133)
Federal				
Accounts Payable		(787,380)	(409,063)	(409,063)
Federal Debt		0	0	0

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

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET **Fiscal Year:** 2010 **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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Closing Line item	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported
Interest Payable		0	0	0
Loans Payable		0	0	0
Transfers Payable		0	0	0
Benefit Program Contributions Payable		(421,544)	(389,860)	(389,860)
Advances from Others and Deferred Credits		(262,847)	(259,841)	(259,841)
Liability to the General Fund for custodial and other non-entity assets		0	0	0
Other Liabilities (without reciprocals)		(1,735,311)	(1,458,614)	(1,458,614)
Total Federal Liabilities		(3,207,082)	(2,517,378)	(2,517,378)
Total Liabilities		(10,575,137)	(9,196,511)	(9,196,511)
Net Position				
Net Position-Non-Earmarked Funds		(21,859,923)	(21,778,087)	(21,778,087)
Net Position-Earmarked Funds		(7,655,630)	(5,653,230)	(5,653,230)
Total Net Position		(29,515,553)	(27,431,317)	(27,431,317)
Total Liabilities and Net Position		(40,090,690)	(36,627,828)	(36,627,828)

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST **Fiscal Year:** 2010 **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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Closing Line item	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported
Gross Cost:				
Non-Federal Gross Cost		27,825,499	24,689,618	24,689,618
Interest on Debt Held by the Public		0	0	0
Gain/Loss from changes in actuarial assumptions		0	0	0
Total Non-Federal Gross Cost		27,825,499	24,689,618	24,689,618
Federal Gross Cost				
Benefit Program Costs		3,297,822	3,061,083	3,061,083
Imputed Costs		902,879	703,700	703,700
Buy/Sell Costs		2,734,948	2,819,990	2,819,990
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		6,935,649	6,584,773	6,584,773
Department Total Gross Cost		34,761,148	31,274,391	31,274,391
Earned Revenue				
Non-Federal Earned Revenue		(1,248,575)	(1,090,334)	(1,090,334)
Federal Earned Revenue				
Benefit Program Revenue (exchange)		0	0	0
Buy/Sell Revenue		(2,026,277)	(2,223,004)	(2,223,004)
Federal Securities Interest Revenue (exchange)		(294)	(1,302)	(1,302)

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:** 2010 **Period:** SEPTEMBER
Entity: 1500-Department of Justice **Reported In:** THOUSANDS **Decimal Point:** ZERO

Amounts presented as debits and credits()
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Closing Line item	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported
Borrowing and Other Interest Revenue (Exchange)		(700)	0	0
Borrowings Gains		0	0	0
Other Revenue (without reciprocals)		0	45	45
Total Federal Earned Revenue		(2,027,271)	(2,224,261)	(2,224,261)
Department Total Earned Revenue		(3,275,846)	(3,314,595)	(3,314,595)
Net Cost		31,485,302	27,959,796	27,959,796

U.S Department of the Treasury
 Financial Management Service
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GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2010 **Period:** SEPTEMBER

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

Amounts presented as debits and credits()
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Closing Line item	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported
Beginning Net Position		(27,431,317)	(20,728,489)	(20,728,489)
Non-Federal Prior-Period Adjustments				
Non-Federal Prior Period Adjustments (not restated)	I	0	0	0
Changes in Accounting Principles		46,588	0	0
Corrections of Errors		0	0	0
Corrections of Errors - Years Preceding the Prior Year		0	0	0
Federal Prior-Period Adjustments				
Change in Accounting Principles		0	0	0
Corrections of Errors		0	0	0
Corrections of Errors - Years Preceding the Prior Year				
Adjusted Beginning Net Position		(27,384,729)	(20,728,489)	(20,728,489)
Balance				
Non-Federal Nonexchange Revenue				
Individual Income Tax and Tax Withholdings		0	0	0
Corporation Income Taxes		0	0	0
Unemployment Taxes		0	0	0
Excise Taxes		0	0	0
Estate and Gift Taxes		0	0	0
Custom Duties		0	0	0
Other Taxes and Receipts		(8,183,080)	(5,899,072)	(5,899,072)
Miscellaneous Earned Revenue		0	0	0

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2010 **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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Closing Line item	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported
Total Non-Federal Nonexchange Revenue		(8,183,080)	(5,899,072)	(5,899,072)
Federal Nonexchange Revenue				
Federal Securities Interest Revenue (nonexchange)		(3,863)	(10,684)	(10,684)
Borrowing and other interest revenue (nonexchange)		0	0	0
Benefit Program Revenue (nonexchange)		0	0	0
Other taxes and receipts		0	0	0
Total Federal Nonexchange Revenue		(3,863)	(10,684)	(10,684)
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments)		(28,188,402)	(30,221,835)	(30,221,835)
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		(677,004)	(727,760)	(727,760)
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		91,391	102,470	102,470
Expenditure transfers-in of financing		0	0	0

U.S Department of the Treasury
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GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2010 **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

Closing Line item	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported
sources				
Expenditure Transfers-out of financing sources		0	0	2,707,354
Nonexpenditure Transfers-In of Financing Sources - Capital Transfers		0	0	0
Nonexpenditure Transfers-out of Financing Sources - Capital Transfers		0	0	0
Collections for Others Transferred to the General Fund		0	0	0
Accrual for Amounts to be Collected for Others and Transferred to the General Fund		0	0	0
Other budgetary financing sources		4,245,820	2,807,354	100,000
Total Budgetary Financing Sources		(24,528,195)	(28,039,771)	(28,039,771)
Other Financing Sources:				
Transfers-in Without Reimbursement		(29,228)	(23,501)	(23,501)
Transfers-out Without Reimbursement		31,117	14,104	14,104
Imputed Financing Source		(902,877)	(703,700)	(703,700)
Non-Entity Collections Transferred to the General Fund		0	0	0
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		0	0	0
Other non-budgetary financing sources		0	0	0

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2010 **Period:** SEPTEMBER

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

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

Closing Line item	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported
Total Other Financing Sources		(900,988)	(713,097)	(713,097)
Net Cost		31,485,302	27,959,796	27,959,796
Ending Net Position Balance		(29,515,553)	(27,431,317)	(27,431,317)

**Trading Partner
Summary Note Report**

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

11-12-2010 21:00:24

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Period: SEPTEMBER

Fiscal Year: 2010

Entity: 1500 - Department of Justice
 Amounts presented as debits and credits()
 I = Inactive Line

Decimal Point: ZERO

Reported in: THOUSANDS

Agency FS Status CP Line Description
 BS Accounts Receivable

2010-SEPTEMBER
 302,364
2009-SEPTEMBER
 326,521

Variance:

0

Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		774	1,689	1,689	0
1300	Department of Commerce		370	522	522	0
1400	Department of the Interior		399	2,352	2,352	0
1601	Department of Labor		182	280	280	0
1800	United States Postal Service		287	445	445	0
1900	Department of State		120,096	112,752	112,752	0
2000	Department of the Treasury		7,158	4,173	4,173	0
2400	Office of Personnel Management		(1,661)	4,509	4,509	0
2700	Federal Communications Commission		6	1	1	0
2800	Social Security Administration		1,787	1,221	1,221	0
3100	U. S. Nuclear Regulatory Commission		175	277	277	0
3300	Smithsonian Institution		21	20	20	0
3600	DEPARTMENT OF VETERANS AFFAIRS		533	426	426	0
4700	General Services Administration		1,689	1,893	1,893	0
5000	Securities and Exchange Commission		1,577	159	159	0
5100	Federal Deposit Insurance Corporation		208	9	9	0
6400	Tennessee Valley Authority		19	57	57	0
6800	Environmental Protection Agency		8,983	8,374	8,374	0
6900	Department of Transportation		534	1,093	1,093	0
7000	Department of Homeland Security		43,486	54,792	54,792	0

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: 2010 **Period:** SEPTEMBER

Entity: 1500 - Department of Justice

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

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

Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
7200	Agency for International Development		14,198	12,722	12,722	0
7300	Small Business Administration		18	33	33	0
7500	Department of Health and Human Services		21,075	33,383	33,383	0
8000	National Aeronautics and Space Administration		223	275	275	0
8300	Export-Import Bank of the United States	1		0	0	0
8600	Department of Housing and Urban Development	209		83	83	0
8900	Department of Energy	2,390		2,460	2,460	0
9100	Department of Education	154		175	175	0
9500	Independent and Other Agencies	12,583		4,738	4,738	0
9900	Treasury General Fund	54		110	110	0
9999	Unidentified	(1,330)		(6,398)	(6,398)	0
DE00	Department of Defense	66,166		83,896	83,896	0
	Total		302,364	326,521	326,521	0

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

Period: SEPTEMBER

Fiscal Year: 2010

Entity: 1500 - Department of Justice

Decimal Point: ZERO

Reported in: THOUSANDS

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

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
BS	A	D	D	D	122,610	130,877	
			Variance:		0	0	
Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes	
1300	Department of Commerce		28,963	2,758	2,758	0	
1400	Department of the Interior		181	518	518	0	
1900	Department of State		30,235	18,862	18,862	0	
2000	Department of the Treasury		2,862	3,206	3,206	0	
2400	Office of Personnel Management		(186)	8,538	8,538	0	
4700	General Services Administration		11,643	17,135	17,135	0	
4900	National Science Foundation		9	51	51	0	
6900	Department of Transportation		466	0	0	0	
8900	Department of Energy		750	0	0	0	
9500	Independent and Other Agencies		22,077	31,251	31,251	0	
9999	Unidentified		2,011	(16)	(16)	0	
DE00	Department of Defense		23,599	48,574	48,574	0	
Total			122,610	130,877	130,877	0	

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

11-12-2010 21:00:24

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2010 **Period:** SEPTEMBER

Entity: 1500 - Department of Justice
 Amounts presented as debits and credits()
 I = Inactive Line

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>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	
BS		Federal Investments	A	D	4,061,538	3,842,590	
					Variance:	0	0
Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes	
2000	Department of the Treasury		2,681,596	2,465,769		0	
9900	Treasury General Fund		1,379,942	1,376,821		0	
	Total		4,061,538	3,842,590		0	

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	
BS		Interest Receivable	A	D	195	195	
					Variance:	0	0
Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes	
2000	Department of the Treasury		195	195		0	
	Total		195	195		0	

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Entity: 1500 - Department of Justice

Decimal Point: ZERO

Reported in: THOUSANDS

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>Line item Changes</u>
BS		Accounts Payable	L	C	787,380	409,063	
					0	0	
					Variance:		

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
1200	Department of Agriculture		3,362	215	215	0
1300	Department of Commerce		119	0	0	0
1400	Department of the Interior		176	112	112	0
1601	Department of Labor		421	180	180	0
1800	United States Postal Service		159	478	478	0
1900	Department of State		29,170	33,074	33,074	0
2000	Department of the Treasury		(45,381)	5,728	5,728	0
2400	Office of Personnel Management		11,370	4,841	4,841	0
2700	Federal Communications Commission		4	14	14	0
3300	Smithsonian Institution		18	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS		368	2,486	2,486	0
4700	General Services Administration		152,531	200,669	200,669	0
4900	National Science Foundation		135	95	95	0
5100	Federal Deposit Insurance Corporation		1	0	0	0
6800	Environmental Protection Agency		0	174	174	0
6900	Department of Transportation		1,424	995	995	0
7000	Department of Homeland Security		5,849	7,799	7,799	0
7200	Agency for International Development		69	0	0	0
7500	Department of Health and Human Services		8,587	4,498	4,498	0

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Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
8900	Department of Energy		6,085	5,219	5,219	0
9500	Independent and Other Agencies		6,230	2,948	2,948	0
9900	Treasury General Fund		563,309	100,212	100,212	0
9999	Unidentified		15	1,965	1,965	0
DE00	Department of Defense		43,359	37,361	37,361	0
	Total		(787,380)	(409,063)	(409,063)	0

Agency FS Status CP Line Description

BS	Account Type	NB	2010-SEPTEMBER	2009-SEPTEMBER	2009-SEPTEMBER	2009-SEPTEMBER
	L	C				
	Advances from Others and Deferred Credits					
					0	0
				262,847		259,841

Trading Partner

Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		192	230	230	0
1300	Department of Commerce		300	451	451	0
1400	Department of the Interior		3,182	1,535	1,535	0
1601	Department of Labor		2,222	2,420	2,420	0
1800	United States Postal Service		25	25	25	0
1900	Department of State		9	2	2	0
2000	Department of the Treasury		275	276	276	0
2400	Office of Personnel Management		4	0	0	0
2700	Federal Communications Commission		0	8	8	0
2800	Social Security Administration		159	11	11	0
3600	DEPARTMENT OF VETERANS		39	48	48	0

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Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
	AFFAIRS					
4700	General Services Administration		105	226	226	0
5100	Federal Deposit Insurance Corporation		5,578	4,314	4,314	0
6800	Environmental Protection Agency		1	0	0	0
6900	Department of Transportation		562	1,653	1,653	0
7000	Department of Homeland Security		162,150	176,242	176,242	0
7500	Department of Health and Human Services		21,244	24,876	24,876	0
8600	Department of Housing and Urban Development		2,132	2,630	2,630	0
9100	Department of Education		707	341	341	0
9500	Independent and Other Agencies		5,934	9,009	9,009	0
9999	Unidentified		848	0	0	0
DE00	Department of Defense		57,179	35,544	35,544	0
	Total		(262,847)	(259,841)	(259,841)	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>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
BS		Benefit Program Contributions Payable	L	C	421,544	389,860	
			Variance:		0	0	
Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes	
1601	Department of Labor		245,242	237,911	237,911	0	
2000	Department of the Treasury		374	406	406	0	
2400	Office of Personnel Management		137,438	117,277	117,277	0	
9900	Treasury General Fund		38,490	34,266	34,266	0	
	Total		(421,544)	(389,860)	(389,860)	0	

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
BS		Other Liabilities (without reciprocals)	L	C	1,735,311	1,458,614	
			Variance:		0	0	
Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes	
2000	Department of the Treasury		4,209	34,081	34,081	0	
9900	Treasury General Fund		1,401,514	1,290,737	1,290,737	0	
9999	Unidentified		329,588	133,796	133,796	0	
	Total		(1,735,311)	(1,458,614)	(1,458,614)	0	

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Reported in: THOUSANDS

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>Line item Changes</u>
			ER	C			
NCS		Borrowing and Other Interest Revenue (Exchange)			700	0	0
					Variance:		0
					0	0	0
Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes	
2000	Department of the Treasury		700	0	0	0	
	Total		(700)	0	0	0	

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>Line item Changes</u>
			ER	C			
NCS		Buy/Sell Revenue			2,026,277	2,223,004	2,223,004
					Variance:		0
					0	0	0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
1200	Department of Agriculture		6,939	7,790	7,790	0
1300	Department of Commerce		22,544	8,358	8,358	0
1400	Department of the Interior		13,760	15,218	15,218	0
1601	Department of Labor		1,912	3,750	3,750	0
1800	United States Postal Service		1,501	1,817	1,817	0
1900	Department of State		307,255	253,871	253,871	0
2000	Department of the Treasury		15,255	23,030	23,030	0
2400	Office of Personnel Management		40,953	38,053	38,053	0
2500	National Credit Union Administration		9	2	2	0
2700	Federal Communications Commission		21	458	458	0
2800	Social Security Administration		34,468	22,552	22,552	0

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Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
3100	U. S. Nuclear Regulatory Commission		926	1,333	1,333	0
3300	Smithsonian Institution		157	212	212	0
3600	DEPARTMENT OF VETERANS AFFAIRS		3,831	5,387	5,387	0
4700	General Services Administration		33,935	36,663	36,663	0
4900	National Science Foundation		6	0	0	0
5000	Securities and Exchange Commission		4,977	1,277	1,277	0
5100	Federal Deposit Insurance Corporation		3,971	6,987	6,987	0
6400	Tennessee Valley Authority		260	218	218	0
6800	Environmental Protection Agency		25,509	30,788	30,788	0
6900	Department of Transportation		7,046	8,443	8,443	0
7000	Department of Homeland Security		421,481	483,493	483,493	0
7200	Agency for International Development		16,756	15,239	15,239	0
7300	Small Business Administration		157	108	108	0
7500	Department of Health and Human Services		217,542	200,874	200,874	0
8000	National Aeronautics and Space Administration		835	1,098	1,098	0
8300	Export-Import Bank of the United States		12	8	8	0
8600	Department of Housing and Urban Development		438	850	850	0
8900	Department of Energy		5,082	12,091	12,091	0
9100	Department of Education		317	574	574	0
9500	Independent and Other Agencies		29,631	26,040	26,040	0
9900	Treasury General Fund		0	28	28	0

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Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
9999	Unidentified		(11,588)	(3,303)	(3,303)	0
DE00	Department of Defense		820,379	1,019,697	1,019,697	0
	Total		(2,026,277)	(2,223,004)	(2,223,004)	0

Agency FS	Status	CP Line Description	Account Type	NB	2010-SEPTEMBER	2009-SEPTEMBER	Line item Changes
NCS		Federal Securities Interest Revenue (exchange)	ER	C	294	1,302	1,302
							Variance:
					0	0	0

Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		294	1,302	1,302	0
	Total		(294)	(1,302)	(1,302)	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>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
NCS		Other Revenue (without reciprocals)	ER	C	0	(45)	
			Variance:		0	0	
Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes	
3100	U. S. Nuclear Regulatory Commission		0	2	2	0	
7000	Department of Homeland Security		0	(27)	(27)	0	
9999	Unidentified		0	(20)	(20)	0	
	Total		0	45	45	0	

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
NCS		Benefit Program Costs	GC	D	3,297,822	3,061,083	
			Variance:		0	0	
Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes	
1601	Department of Labor		110,443	109,931	109,931	0	
2400	Office of Personnel Management		2,503,273	2,320,186	2,320,186	0	
9900	Treasury General Fund		684,106	630,966	630,966	0	
	Total		3,297,822	3,061,083	3,061,083	0	

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Entity: 1500 - Department of Justice
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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
NCS		Buy/Sell Costs	GC	D	2,734,948	2,819,990
					Variance:	0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
1200	Department of Agriculture		19,013	16,538	16,538	0
1300	Department of Commerce		17,316	44,295	44,295	0
1400	Department of the Interior		2,806	25,453	25,453	0
1601	Department of Labor		2,565	3,820	3,820	0
1800	United States Postal Service		23,143	22,704	22,704	0
1900	Department of State		179,777	167,872	167,872	0
2000	Department of the Treasury		17,585	13,341	13,341	0
2400	Office of Personnel Management		87,051	81,539	81,539	0
2700	Federal Communications Commission		155	179	179	0
2800	Social Security Administration		150	(11)	(11)	0
3100	U. S. Nuclear Regulatory Commission		6	4	4	0
3300	Smithsonian Institution		33	28	28	0
3600	DEPARTMENT OF VETERANS AFFAIRS		2,485	2,283	2,283	0
4700	General Services Administration		1,856,877	1,982,328	1,982,328	0
4900	National Science Foundation		183	852	852	0
5000	Securities and Exchange Commission		48	0	0	0
5100	Federal Deposit Insurance Corporation		1	0	0	0
6800	Environmental Protection Agency		85	394	394	0
6900	Department of Transportation		27,414	21,076	21,076	0
7000	Department of Homeland Security		133,450	107,909	107,909	0

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Entity: 1500 - Department of Justice

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Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
7200	Agency for International Development	100	47	47	0	0
7300	Small Business Administration	(2)	0	0	0	0
7500	Department of Health and Human Services	46,069	31,672	31,672	0	0
8000	National Aeronautics and Space Administration	37	25	25	0	0
8900	Department of Energy	39,318	33,552	33,552	0	0
9100	Department of Education	173	170	170	0	0
9500	Independent and Other Agencies	88,536	84,663	84,663	0	0
9900	Treasury General Fund	5,720	8,078	8,078	0	0
9999	Unidentified	(1,660)	2,260	2,260	0	0
DE00	Department of Defense	186,514	168,919	168,919	0	0
	Total	2,734,948	2,819,990	2,819,990	0	0

Agency FS	Status	CP Line Description	Account Type	NB	2010-SEPTEMBER	2009-SEPTEMBER
NCS		Imputed Costs	GC	D	902,879	703,700
						Variance: 0

Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		135,498	40,448	40,448	0
2400	Office of Personnel Management		767,381	663,252	663,252	0
	Total		902,879	703,700	703,700	0

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Decimal Point: ZERO

Amounts presented as debits and credits()
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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
SCNP		Nonexpenditure Transfers-out of unexpended appropriations and financing sources	CF	D			102,470
			Variance:			0	0
Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes	
1300	Department of Commerce		1,500	0	0	0	
1900	Department of State		33,000	0	0	0	
9500	Independent and Other Agencies		2,732	12,852	12,852	0	
9999	Unidentified		54,159	89,618	89,618	0	
	Total		91,391	102,470	102,470	0	

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
SCNP		Transfers-out Without Reimbursement	CF	D			14,104
			Variance:			0	0
Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes	
1200	Department of Agriculture		302	0	0	0	
1300	Department of Commerce		0	81	81	0	
1400	Department of the Interior		38	5	5	0	
1800	United States Postal Service		20	62	62	0	
1900	Department of State		31	104	104	0	
2000	Department of the Treasury		17	20	20	0	
3100	U. S. Nuclear Regulatory Commission		0	(2)	(2)	0	
4700	General Services Administration		8,352	5,078	5,078	0	
6900	Department of Transportation		353	0	0	0	

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Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
7000	Department of Homeland Security		137	181	181	0
7500	Department of Health and Human Services		0	64	64	0
8900	Department of Energy		14,107	0	0	0
9500	Independent and Other Agencies		11	0	0	0
9900	Treasury General Fund		(54)	0	0	0
9999	Unidentified		6,167	8,046	8,046	0
DE00	Department of Defense		1,636	465	465	0
	Total		31,117	14,104	14,104	0

Agency FS	Status	CP Line Description	Account Type	NB	2010-SEPTEMBER	2009-SEPTEMBER	Line item Changes
SCNP		Federal Securities Interest Revenue (nonexchange)	F	C	3,863	10,684	10,684
					Variance:	0	0
Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes	
2000	Department of the Treasury		3,863	10,684	10,684	0	
	Total		(3,863)	(10,684)	(10,684)	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>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>Line item Changes</u>
SCNP		Imputed Financing Source	F	C	902,877	703,700	
					Variance:		
					0	0	
Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes	
2000	Department of the Treasury		135,499	40,450	40,450	0	
2400	Office of Personnel Management		767,378	663,250	663,250	0	
	Total		(902,877)	(703,700)	(703,700)	0	

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>Line item Changes</u>
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources	F	C	677,004	727,760	
					Variance:		
					0	0	
Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes	
1900	Department of State		25,470	107,660	107,660	0	
7000	Department of Homeland Security		4,000	4,000	4,000	0	
9500	Independent and Other Agencies		593,375	527,982	527,982	0	
9999	Unidentified		54,159	88,118	88,118	0	
	Total		(677,004)	(727,760)	(727,760)	0	

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

11-12-2010 21:00:24

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2010 **Period:** SEPTEMBER

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

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

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>Line item Changes</u>
SCNP		Other budgetary financing sources	F	C	0	(100,000)	
Variance: 0 0							
<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>	<u>Line item Changes</u>
9900	Treasury General Fund		0	(100,000)	(100,000)	0	
	Total		0	100,000	100,000	0	

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>Line item Changes</u>
SCNP		Transfers-in Without Reimbursement	F	C	29,228	23,501	
Variance: 0 0							
<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>	<u>Line item Changes</u>
1200	Department of Agriculture		0	26	26	0	
1601	Department of Labor		23	0	0	0	
2000	Department of the Treasury		69	546	546	0	
2800	Social Security Administration		21	0	0	0	
3600	DEPARTMENT OF VETERANS AFFAIRS		32	19	19	0	
4700	General Services Administration		22,527	17,100	17,100	0	
6900	Department of Transportation		44	0	0	0	
7000	Department of Homeland Security		243	771	771	0	
8900	Department of Energy		193	0	0	0	
9999	Unidentified		5,966	4,929	4,929	0	
DE00	Department of Defense		110	110	110	0	

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

11-12-2010 21:00:24

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2010 **Period:** SEPTEMBER

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

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

Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
	Total		(29,228)	(23,501)	(23,501)	0

Agency FS	Status	CP Line Description	Account Type	NB	2010-SEPTEMBER	2009-SEPTEMBER	Line item Changes
CUST		Expenditure Transfers-out of financing sources	CF	D	0	0	0
					0	0	0

Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		0	0	92,073	(92,073)
1300	Department of Commerce		0	0	771	(771)
1400	Department of the Interior		0	0	25,059	(25,059)
1601	Department of Labor		0	0	528	(528)
1800	United States Postal Service		0	0	4,435	(4,435)
2000	Department of the Treasury		0	0	368,790	(368,790)
2400	Office of Personnel Management		0	0	19,833	(19,833)
2500	National Credit Union Administration		0	0	470	(470)
2700	Federal Communications Commission		0	0	9,773	(9,773)
2800	Social Security Administration		0	0	982	(982)
3300	Smithsonian Institution		0	0	8	(8)

U.S.Department of the Treasury
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11-12-2010 21:00:24

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2010

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

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

Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
3600	DEPARTMENT OF VETERANS AFFAIRS		0	0	28,710	(28,710)
4700	General Services Administration		0	0	116,631	(116,631)
5000	Securities and Exchange Commission		0	0	4	(4)
5100	Federal Deposit Insurance Corporation		0	0	1,958	(1,958)
6000	Railroad Retirement Board		0	0	335	(335)
6400	Tennessee Valley Authority		0	0	4,207	(4,207)
6800	Environmental Protection Agency		0	0	223,334	(223,334)
6900	Department of Transportation		0	0	1,357	(1,357)
7000	Department of Homeland Security		0	0	17,169	(17,169)
7300	Small Business Administration		0	0	5,332	(5,332)
7500	Department of Health and Human Services		0	0	1,367,320	(1,367,320)
8000	National Aeronautics and Space Administration		0	0	2,957	(2,957)
8600	Department of Housing and Urban Development		0	0	18,347	(18,347)
8900	Department of Energy		0	0	4,065	(4,065)
9100	Department of Education		0	0	18,003	(18,003)
9500	Independent and Other Agencies		0	0	54,916	(54,916)
DE00	Department of Defense		0	0	113,023	(113,023)
	Total		0	0	2,500,390	(2,500,390)

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

11-12-2010 21:00:24

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2010

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Agency FS Status CP Line Description
CUST Other budgetary financing sources

Account Type NB
F C
2010-SEPTEMBER
(4,245,820)
2009-SEPTEMBER
(2,707,354)
Variance:
0 0

Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		(84,620)	(92,073)	0	(92,073)
1300	Department of Commerce		(1,725)	(771)	0	(771)
1400	Department of the Interior		(283,244)	(25,059)	0	(25,059)
1500	Department of Justice		(612,409)	(206,964)	0	(206,964)
1601	Department of Labor		(3,537)	(528)	0	(528)
1800	United States Postal Service		(6,762)	(4,435)	0	(4,435)
1900	Department of State		(199)	0	0	0
2000	Department of the Treasury		(606,978)	(368,790)	0	(368,790)
2400	Office of Personnel Management		(46,636)	(19,833)	0	(19,833)
2500	National Credit Union Administration		0	(470)	0	(470)
2700	Federal Communications Commission		(2,693)	(9,773)	0	(9,773)
2800	Social Security Administration		(3,558)	(982)	0	(982)
3300	Smithsonian Institution		(209)	(8)	0	(8)
3600	DEPARTMENT OF VETERANS AFFAIRS		(35,068)	(28,710)	0	(28,710)
4700	General Services Administration		(4,008)	(116,631)	0	(116,631)
5000	Securities and Exchange Commission		(2)	(4)	0	(4)
5100	Federal Deposit Insurance Corporation		(42)	(1,958)	0	(1,958)
6000	Railroad Retirement Board		(143)	(335)	0	(335)
6400	Tennessee Valley Authority		0	(4,207)	0	(4,207)
6800	Environmental Protection Agency		(720,010)	(223,334)	0	(223,334)

U.S.Department of the Treasury
 Financial Management Service
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11-12-2010 21:00:24

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2010

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

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

Trading Partner	Name	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		(765)	(1,357)	0	(1,357)
7000	Department of Homeland Security		(30,872)	(17,169)	0	(17,169)
7200	Agency for International Development		(2,155)	0	0	0
7300	Small Business Administration		(5,360)	(5,332)	0	(5,332)
7500	Department of Health and Human Services		(1,528,861)	(1,367,320)	0	(1,367,320)
8000	National Aeronautics and Space Administration		(2,859)	(2,957)	0	(2,957)
8300	Export-Import Bank of the United States		(4,704)	0	0	0
8600	Department of Housing and Urban Development		(25,985)	(18,347)	0	(18,347)
8900	Department of Energy		(2,281)	(4,065)	0	(4,065)
9100	Department of Education		(63,002)	(18,003)	0	(18,003)
9500	Independent and Other Agencies		(54,493)	(54,916)	0	(54,916)
DE00	Department of Defense		(112,640)	(113,023)	0	(113,023)
	Total		4,245,820	2,707,354	0	(2,707,354)

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Notes Report

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: B	Section Name: Related Parties & External to the Reporting Entity for the Financial Report	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER
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**

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2010	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	Question	Answer
	No Data Flag: YES	
1	Describe any significant events that occurred after the date of the balance sheet but prior to the agencies audited financial statements being issued.	
2	Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	
3	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 SFFAS no. 7, par.64.	
4	List all of the agency's components for which 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 for which balances and activities are combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	
6	Describe any additional significant accounting policies specific to your agency not included in GFRS GF006. <input type="checkbox"/> FR Notes GFRS.	
7	Provide any other relevant information pertaining to the Federal Reserve Earnings.	
8	Describe the nature of the related party relationship and transactions pertaining to the amount in the <input type="checkbox"/> Other Notes Info <input type="checkbox"/> tab. <input type="checkbox"/> Related party receivables <input type="checkbox"/> line.	
9	Describe the nature of the related party relationship and transactions pertaining to the amount in the <input type="checkbox"/> Other Notes Info <input type="checkbox"/> tab. <input type="checkbox"/> Related party payables <input type="checkbox"/> line.	
10	Describe the <input type="checkbox"/> Other Notes Info <input type="checkbox"/> tab, <input type="checkbox"/> Related party operating revenue <input type="checkbox"/> transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	
11	Describe the <input type="checkbox"/> Other Notes Info <input type="checkbox"/> tab, <input type="checkbox"/> Related party net cost of operations <input type="checkbox"/> transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	
12	Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the <input type="checkbox"/> Other Notes Info <input type="checkbox"/> tab, <input type="checkbox"/> Related party economic dependency transactions <input type="checkbox"/> section	
13	Provide details on the investments in related parties.	
14	Provide details on related party leases.	
15	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.	
16	Provide any other useful information on related parties.	

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

Note: 02 Cash and Other Monetary Assets **Fiscal Year:** 2010 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** 10 PAR, Note 4
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER	Line Item Changes
Cash and Other Monetary Assets		D	A	245,283	229,794	0
Variance:				0	0	0
Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes	Decimal: Zero
3	Other cash - not restricted	68,676	28,871	28,871	0	
4	Other cash - restricted	176,607	200,923	200,923	0	
5	International monetary assets					
7	Foreign currency					
Total		245,283	229,794	229,794	0	

Threshold

Line Description	Question	Answer
Line Item Notes - Other cash - not restricted (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The majority of this change is due to normal operations.
Line Item Notes - Other cash - restricted (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change is due to normal operations.

Tab: Text Data

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

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

Note: 03 Accounts and Taxes Receivable **Fiscal Year:** 2010 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** 10 PAR, Note 6
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	2010 - SEPTEMBER	2009 - SEPTEMBER	2009 - SEPTEMBER	Line Item Changes	Thousands	Decimal: Zero
Accounts and Taxes Receivable		D	A	87,260	79,824	0			
		Variance:		0	0	0			
Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	2009 - SEPTEMBER	Line Item Changes			
1	Accounts receivable, gross	92,201	93,490	93,490	0				
2	Related interest receivable - accounts receivable	119	68	68	0				
3	Penalties, fines, and administrative fees receivable	1,233	1,233	1,233	0				
4	Less: allowance for loss on accounts receivable	-6,129	-14,725	-14,725	0				
5	Less: allowance for loss on interest receivable	-10	-10	-10	0				
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-154	-232	-232	0				
Total		87,260	79,824	79,824	0				

Tab: Text Data

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. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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

Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Line Item Notes										
Closing Package Line Description										
Line	Status	Line Description	CY: Face Value of Loans Outstanding	CY: Long-Term Cost of Loans	NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER	Variance:	Decimal: Zero
14		Loans Receivable and mortgage backed securities			D	A	0	0	0	
15										
16										
17										
18										
19		All other loans receivable								
		Total								

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

Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Subsidy Expense/(Income)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero		
			Rounding Method: Thousands			
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
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		
			Rounding Method: Thousands			
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Balances for property held Pre-1992	Debit				
2	Balances for property held Post-1991	Debit				

Tab: Text Data	No Data Flag: YES	Answer
Line	Question	
1	Provide a broad description of foreclosed property.	
2	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 04B	Loan Guarantees	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes					
Closing Package Line Description	NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER	Line Item Changes
Loan Guarantee Liabilities	C	L	0	0	0
		Variance:	0	0	0
Line Status	Line Description	2010 - SEPTEMBER	Previously Rptd	2009 - SEPTEMBER	Rounding Method: Thousands
13					Decimal: Zero
14					
15					
16					
17					
18	All other loan guarantee liabilities				
	Total				

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

Note: 04B	Loan Guarantees	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
	I = Inactive Line		

Tab: Other Notes Info.											
Section:	A	Section Name: Other Related Information			No Data Flag:	YES	Line Attributes: Dollars		Decimal:	Zero	
Line	Status	Line Description	NB	CY Face Value of Loans Outstanding	D	CY Subsidy Expense	D	PY Face Value of Loans Outstanding	D	PY Subsidy Expense	D
13			N/A								
14			N/A								
15			N/A								
16			N/A								
17			N/A								
18		All other loans guarantee liabilities	N/A								
19		Total:	N/A								
Tab: Text Data										No Data Flag: YES	
Line	Question										Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.										

**U.S. Department of the Treasury
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Note: 05 Inventories and Related Property **Fiscal Year:** 2010 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Notes 7 & 8
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER	2009 - SEPTEMBER	Line Item Changes	Thousands	Decimal: Zero
Inventory and Related Property		D	A	426,469	525,544	0			
Variance:				0	0	0			
Line Status	Line Description			2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd			
1	Gross Inventory - balance beginning of year			540,537		445,260	445,260	0	
2	Prior-period adjustment (not restated)								
3	Capitalized acquisitions from the public			649,274		756,107	756,107	0	
4	Capitalized acquisitions from Government agencies			86,142		161,648	161,648	0	
5	Inventory sold or used			-796,434		-822,478	-822,478	0	
6	Total allowance for inventories and related property			-53,050		-14,993	-14,993	0	
Total				426,469	525,544	525,544	525,544	0	

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

Note: 05 Inventories and Related Property **Fiscal Year:** 2010 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Notes 7 & 8
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Tab: Other Notes Info.

Section: A		Section Name: Inventory Yearend Balances by Category Type			Line Attributes: Dollars		Decimal: Zero
		Rounding Method: Thousands					
Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Inventory purchased for sale	Debit	225,156	270,273	270,273	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	43,494	22,825	22,825	0
5		Operating materials and supplies held for use	Debit	17,436	17,816	17,816	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	193,433	229,623	229,623	0
11		Other related property	Debit				
12		Total allowance for inventories and related property	Credit	53,050	14,993	14,993	0
13		Total inventories and related property, net	N/A	426,469	525,544	525,544	0

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

Note: 05	Inventories and Related Property	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Notes 7 & 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: A	Section Name: Inventory Yearend Balances by Category Type	Line Attributes: Dollars	Decimal: Zero
Threshold		Rounding Method: Thousands	
Line Description Other Notes Info - Inventory purchased for sale (2010 - SEPTEMBER)	Question Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Answer This change is due to normal operations.	
Other Notes Info - Inventory - excess, obsolete, and unserviceable (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change is due to normal operation.	

Section: B	Section Name: Capitalized Acquisitions From Government Agencies by Trading Partner	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method: Thousands
1	General Services Administration	Debit 85,254	156,451	156,451	0	
2	Department of Defense	Debit 888	5,197	5,197	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 86,142	161,648	161,648	0	

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Note: 05 Inventories and Related Property **Fiscal Year:** 2010 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Notes 7 & 8
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: C		Section Name: Other Information - Dollar Value		Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd
1	Seized property	Debit	1,819,608	1,869,239	1,869,239
2	Forfeited property	Debit	193,433	229,623	229,623
3	Goods held under price support and stabilization programs	Debit			0
					0

Section: D **Section Name:** Other Information - Number of Items/Volume

Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd
1	Seized property	N/A	88,263.0000	92,936.0000	92,936.0000
2	Forfeited property	N/A	22,999.0000	26,022.0000	26,022.0000
3	Goods held under price support and stabilization programs	N/A			0.0000

Tab: Text Data

Line	Question	Answer
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. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2010	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		

Tab: Line Item Notes									
Closing Package Line Description									
	NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER					
Property, Plant and Equipment	D	A	9,741,154	9,215,026	0	0			
		Variance:	0	0	0				
									Decimal: Zero
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	Method:
1	PP&E - balance beginning of year	15,064,450	5,849,424	9,215,026	14,063,278	5,304,738	8,758,540		
2	Prior-period adjustments (not restated)	9,223	-2,477	11,700	13,428	-873	14,301		
3	Capitalized acquisitions from the public	1,121,727		1,121,727	911,475		911,475		
4	Capitalized acquisitions from Government agencies	235,776		235,776	252,302		252,302		
5	Deletions from the Balance Sheet	-300,200	-163,641	-136,559	-176,569	-124,424	-52,145		
6	Revaluations	1,048		1,048	536		536		
7	Stewardship reclassifications								
8	Depreciation/amortization		707,564	-707,564		669,983	-669,983		
	Total	16,132,024	6,390,870	9,741,154	15,064,450	5,849,424	9,215,026		

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2010	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	

Tab: Other Notes Info.

Section: A	Section Name: Gross cost for PP&E for each category		Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method: Thousands
1	Buildings, structures, and facilities (including improvement to land)	Debit	10,178,801	9,568,616	9,568,616	0	
2	Furniture, fixtures, and equipment (including aircraft ships, vessels, small boats, and vehicles)	Debit	2,549,297	2,402,838	2,402,838	0	
3	Construction in progress	Debit	728,617	884,163	884,163	0	
4	Land and Land Rights	Debit	192,821	192,971	192,971	0	
5	Internal use software	Debit	1,245,972	937,248	937,248	0	
6	Assets under capital lease	Debit	107,399	107,247	107,247	0	
7	Leasehold improvements	Debit	1,129,117	971,367	971,367	0	
8	Other property, plant and equipment	Debit					
9	Total property, plant and equipment	N/A	16,132,024	15,064,450	15,064,450	0	

Threshold

Line Description	Question	Answer
Other Notes Info - Construction in progress (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This is due to normal operations.
Other Notes Info - Internal use software (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This is due to normal operations.

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2010	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	

Section: A	Section Name: Gross cost for PP&E for each category	Line Attributes: Dollars	Decimal: Zero			
Threshold						
Line Description Other Notes Info - Leasehold improvements (2010 - SEPTEMBER)	Question Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Answer This change is due to normal operations.				
		Rounding Method: Thousands				
Section: B	Section Name: Accumulated Depreciation/Amortization	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Buildings, structures, and facilities (including improvements to land)	Credit	4,076,255	3,733,316	3,733,316	0
2	Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	1,451,488	1,401,149	1,401,149	0
3	Internal use software	Credit	194,868	151,195	151,195	0
4	Assets under capital lease	Credit	58,688	54,366	54,366	0
5	Leasehold improvements	Credit	609,571	509,398	509,398	0
6	Other property, plant, and equipment	Credit				
7	Total accumulated depreciation/amortization	N/A	-6,390,870	-5,849,424	-5,849,424	0

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2010	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	

Section: C		Section Name: Intragovernmental Capitalized acquisition amounts				Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method: Thousands
1	General Services Administration	Debit	163,762	180,645	180,645	0	
2	Department of Defense	Debit	19,737	58,379	58,379	0	
3	Department of the Interior	Debit					
4	Department of Justice	Debit	7,967	7,760	7,760	0	
5	National Aeronautics and Space Administration	Debit					
6	All other departments	Debit	44,310	5,518	5,518	0	
7	Total capitalized assets from Federal agencies	N/A	235,776	252,302	252,302	0	

Section: D		Section Name: Gain/Loss on Sale/Disposition				Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method: Thousands
1	Gain/loss on sale/disposition of property, plant and equipment	Credit	33,967	23,960	23,960	0	

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

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Note: 07	Debt and Equity Securities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER	2009 - SEPTEMBER	Line Item Changes
Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	2009 - SEPTEMBER	2010 - SEPTEMBER	
	Debt and Equity Securities	D	A	0	0	0	Thousands
			Variance:	0	0	0	Decimal: Zero
1	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Non-U.S. Government Securities						
2	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Commercial Securities						
3	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Mortgage/asset backed Securities						
4	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Corporate and other bonds						
5	All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): All Other fixed/debt securities						
6	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Common Stocks						
7	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Unit Trusts						
8	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): All Other Equity						

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Note: 07	Debt and Equity Securities	Fiscal Year:	2010	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	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Securities				
	Other				
	Total				

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Note: 07	Debt and Equity Securities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

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

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Note: 07	Debt and Equity Securities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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Note: 07	Debt and Equity Securities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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Note: 07 Debt and Equity Securities **Fiscal Year:** 2010 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** N/A
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: D	Section Name: Other Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER
1	Proceeds from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit		
2	Gross realized gains (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit		
3	Gross realized losses (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Credit		
4	Gross gains included in earnings from transfers of securities from available-for-sale into trading	Debit		
5	Gross losses included in earnings from transfers of securities from available-for-sale into trading	Credit		
6	Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income	Debit		

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Note: 07 Debt and Equity Securities **Fiscal Year:** 2010 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** N/A
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: D	Section Name: Other Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER
			Rounding Method: Thousands	Line Item Change
7	Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income	Credit		
8	Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period	Debit		
9	Portion of trading gains/losses that relates to trading securities still held at the reporting date	Debit		
10	Net carrying amount of sold/transferred held-to-maturity securities (FASB ASC 320-10-50-10)	Debit		
11	Net gain/loss in accum. other comp. income for any derivative that hedged the forecasted acquisition of HTM security	Debit		

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Note: 07	Debt and Equity Securities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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Note: 08 Other Assets **Fiscal Year:** 2010 **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	2010 - SEPTEMBER	2009 - SEPTEMBER	Line Item Changes
Other Assets		D	A	1,507,230	1,420,442	0
Variance:				0	0	0
Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd		
1	Advances and prepayments	1,501,404	1,415,521	1,415,521	0	
2	FDIC Receivable from Resolution Activity					
3	NCUA Loans					
4	Regulatory Assets					
5	Other assets	5,826	4,921	4,921	0	
Total		1,507,230	1,420,442	1,420,442	0	

Threshold

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

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

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Note: 09	Accounts Payable	Fiscal Year:	2010	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	2010 - SEPTEMBER	2009 - SEPTEMBER	
Accounts Payable	C	L	2,520,022	2,253,013	
		Variance:	0	0	
			Rounding Method: Thousands		Decimal: Zero
Line Status	Line Description	2010 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Accounts Payable	2,520,022	2,253,013	0	
	Total	2,520,022	2,253,013	0	
Threshold					
Line Description	Question	Answer			
Line Item Notes - Accounts Payable (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Increase related to substantial increase in accrued expenses related to Automated Data Processing (ADP) systems, development, and maintenance. Increase also related to timing differences.			
Tab: Text Data					
Line	Question	Answer			
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.				

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Note: 10B Treasury securities held by the Government trust, revolving, and special funds
Entity: 1500 Department of Justice
Status: Complete The accompanying notes are an integral part of these financial statements.
Fiscal Year: 2010 **Period:** SEPTEMBER
Agency Notes: PAR Note 5
I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Investments in Federal Debt securities		Line Attributes: Dollars		Decimal: Zero	
Line Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value of the investment D
23		N/A					
24		N/A					
25		N/A					
26	All other programs and funds	N/A	4,062,336	1,139	341	4,061,538	3,843,066
27	Total	N/A	4,062,336	-1,139	341	4,061,538	3,843,066
Line Status	Line Description	NB	PY Unamortized premium D	PY Net Investment			
23		N/A					
24		N/A					
25		N/A					
26	All other programs and funds	N/A	342	3,842,590			
27	Total	N/A	342	3,842,590			
Section: B		Section Name: Fiduciary Funds - Treasury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity		Line Attributes: Dollars		Decimal: Zero	
Line Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D
1		N/A					
2		N/A					
3		N/A					
4		N/A					
5		N/A					
6		N/A					
7		N/A					
8		N/A					
9		N/A					
10		N/A					
11		N/A					
12		N/A					

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Note: 10B Treasury securities held by the Government trust, revolving, and special funds
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2010
Agency Notes: PAR Note 5
Period: SEPTEMBER
The accompanying notes are an integral part of these financial statements.
 I = Inactive Line

Section: B	Section Name:	Fiduciary Funds - Treasury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity		No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero	
Line Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C
13		N/A						
14		N/A						
15		N/A						
16	Total	N/A						
Line Status	Line Description	NB	PY Unamortized premium D	PY Net Investment				
1		N/A						
2		N/A						
3		N/A						
4		N/A						
5		N/A						
6		N/A						
7		N/A						
8		N/A						
9		N/A						
10		N/A						
11		N/A						
12		N/A						
13		N/A						
14		N/A						
15		N/A						
16	Total	N/A						

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Note: 10B Treasury securities held by the Government trust, revolving, and special funds
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2010
Agency Notes: PAR Note 5
Period: SEPTEMBER
The accompanying notes are an integral part of these financial statements.
 I = Inactive Line

Section: C	Section Name: Fiduciary Funds-Treasury Securities Held by All Other Agency Funds with Fiduciary Activity	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero				
Line Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C
1		N/A						
2		N/A						
3		N/A						
4		N/A						
5		N/A						
6		N/A						
7		N/A						
8		N/A						
9		N/A						
10		N/A						
11		N/A						
12		N/A						
13		N/A						
14		N/A						
15		N/A						
16	Total	N/A						

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 5	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: C	Section Name: Fiduciary Funds-Treasury Securities Held by All Other Agency Funds with Fiduciary Activity	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	PY Unamortized premium C	PY Net Investment
1		N/A		
2		N/A		
3		N/A		
4		N/A		
5		N/A		
6		N/A		
7		N/A		
8		N/A		
9		N/A		
10		N/A		
11		N/A		
12		N/A		
13		N/A		
14		N/A		
15		N/A		
16	Total	N/A		

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

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

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Note: 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2010 **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	2010 - SEPTEMBER	2009 - SEPTEMBER	Line Item Changes
Federal Employee and Veteran Benefits Payable		C	L	1,326,536	1,244,776	
Variance:				0	0	Rounding Method: Thousands Decimal: Zero
Line Status	Line Description	2010 - SEPTEMBER	2009 - 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	1,314,105		1,233,899	0	
6	Liability for other retirement and postemployment benefits	12,431		10,877	0	
Total		1,326,536		1,244,776	0	

Threshold

Line Description	Question	Answer
Line Item Notes - Liability for other retirement and postemployment benefits (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year (unaudited).	This change is due to normal operations.

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2010	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: Other Notes Info.

Section: A	Section Name: Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
1	Pension and accrued benefits liability- beginning of period	Credit					
2	Prior-period adjustments(not restated)	Credit					
3	Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit					
4	Assumption Change Liability	Credit					
5	Normal Costs (SFFAS No. 5, par. 72)	Credit					
6	Interest on pension liability during the period	Credit					
7	Prior (and past) service cost (from the initiation of a new plan)	Credit					
8	Actuarial (gains)/losses (from experience)	Credit					
9	Actuarial (gains)/losses (from assumption changes)	Credit					
10	Total pension expense (SFFAS No. 5, par.72)	N/A					
11	Less Benefits Paid	Debit					
12	Pension and Accrued Benefits	N/A					

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2010	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: A	Section Name: Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER
	Liability-end of period			
			Previously Rptd	Line Item Changes

Section: B	Section Name: Pension Liability Long-Term Significant Assumptions Used in 2010 and 2009 Valuation	No Data Flag: YES	Line Attributes: Percent	
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER
1	Rate of interest	N/A		
2	Rate of inflation	N/A		
3	Projected salary increases	N/A		
			Previously Rptd	Line Item Changes

Section: C	Section Name: Postretirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER
1	Postretirement health and accrued benefits liability-beginning of period (SFFAS No. 5, par.88)	Credit		
2	Prior-period adjustments (not restated)	Credit		
3	Prior (and past) service costs from plan amendments (or the initiation of	Credit		
			Previously Rptd	Line Item Changes

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Note: 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2010 **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	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
	a new plan) during the period						
4	Normal costs	Credit					
5	Interest on liability	Credit					
6	Change in medical cost trend rate assumption	Credit					
7	Actuarial (gains)/losses	Credit					
	(gains)/losses (from experience)						
8	Actuarial (gains)/losses (from assumption changes)	Credit					
9	Total postretirement health benefits expense	N/A					
10	Less claims paid	Debit					
11	Postretirement health and accrued benefits liability-end of period	N/A					
Section: D	Section Name: Postretirement Health Liability Significant Assumptions Used in Determining the 2010 and 2009 Valuation	No Data Flag: YES	Line Attributes: Percent				
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Rate of Interest	N/A					
2	Ultimate rate of health care cost trend	N/A					
3	Single equivalent rate of health care cost trend	N/A					

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Note: 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2010 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Balance Sheet
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: G	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined			
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Rounding Method: User-Defined	Line Item Changes
1	Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund	Debit					
2	Total assets of pension (SFFAS No.5, par. 68)	Debit					
3	Market value of investments in market-based and marketable securities included in line 2	Debit					
4	Total assets of other retirement benefit plans (SFFAS No. 5, par. 85)	Debit					
5	Market value of investments in market-based and marketable securities included in line 4 (SFFAS no. 5, par.85)	Debit					

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2010	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: Text Data	No Data Flag: YES	Question	Answer
1		Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life) (SFFAS No. 5, par. 110, table 9): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.	
2		For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans (SFFAS No. 5, par. 67).	
3		Provide the long-term projection of the significant economic assumptions used in determining pension liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	
4		Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par. 19).	
5		Provide the long-term projection of the significant economic assumptions used in determining the postretirement health benefits liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	
6		Provide a description of the changes in the significant assumptions used in determining the postretirement health benefits liability and the related expense (SFFAS No. 33, par. 19).	
10		Provide the source(s) of the information entered for ¿Line Item Notes¿, tab numbers 4, 5, and 6.	
11		Provide the source(s) for the components of pension expense entered in Section A.	
12		Provide the source(s) for the interest rate entered in Section B.	
13		Provide the source(s) for the components of postretirement expense entered in Section C.	
14		Provide the source(s) for the interest rate entered in Section D.	
17		Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER	Line Item Changes
Environmental and Disposal Liabilities	C	L	71,657	22,316	22,316
		Variance:	0	0	0
Line Status			2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd
9					
10					
11					
12					
13					
14			71,657	22,316	22,316
Other Environmental and Disposal Liabilities			22,316	0	0
Total			71,657	22,316	22,316

Line Description	Question	Answer
Threshold		
Line Description		
Line Item Notes - Other Environmental and Disposal Liabilities (2010 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	Bureau of Prisons (BOP) operates firing ranges on 65 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, BOP and Federal Bureau of Investigation (FBI) recognized the estimated total clean-up cost for friable and non-friable asbestos for some of their facilities.

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER
1	Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit		
Line Item Changes				
Tab: Text Data				
Line	Question	Answer		
1	List the applicable laws and regulations covering cleanup requirements	N/A		
2	Provide a description of the type of environmental and disposal liabilities identified.	The Bureau of Prisons (BOP) operates firing ranges on 64 of the sites where institutions are located. Use of these firing ranges generated waste consisting primarily of lead shot and spent rounds from rifles, shotgunes, pistols and automati weapons. In addition, Federal Prison Industries (FPI) recycling business segment revealed that cleanup of pas lead and other contamination was recommend as the result of their glass breaking operation.		
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A		

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Note: 13	Benefits Due and Payable	Fiscal Year:	2010	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line				
Tab: Line Item Notes					
Closing Package Line Description					
		NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER
Benefits Due and Payable		C	L	0	0
		Variance:		0	0
				Thousands	Thousands
Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Other Entitlement Benefits Due and Payable				
	Total				
Tab: Text Data					
Line	Question	No Data Flag:	Answer		
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	YES			

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Note: 14	Insurance and Guarantee Program Liabilities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Line Item Notes					
Closing Package Line Description					
	NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER	
Insurance and Guarantee Program Liabilities	C	L	0	0	Decimal: Zero
		Variance:	0	0	Rounding Method: Thousands
Line Status	Line Description		2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd
6	Other Insurance Programs				Line Item Changes
7					
8					
Total					

Tab: Text Data		
Line	Question	Answer
1	Provide a description for the type of insurance or guarantee programs identified in the "Line Item Notes" tab.	
2	Provide the name, description, and the related amounts of the insurance or guarantee programs entered on the line titled, "Other insurance programs" in the "Line Item Notes" tab.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 15 Other Liabilities **Fiscal Year:** 2010 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Balance Sheet Note 15
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Line Item Notes		2010 - SEPTEMBER		2009 - SEPTEMBER		2009 - SEPTEMBER		Line Item Changes	
Closing Package	Line Description	NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	2009 - SEPTEMBER	2010 - SEPTEMBER	2009 - SEPTEMBER
Other Liabilities		C	L						
			Variance:						
1	Deferred revenue			502,119		498,308		498,308	0
2	Accrued wages and benefits			1,409,431		1,294,003		1,294,003	0
4	Other debt								
6	Legal and other contingencies			101,760		172,653		172,653	0
7	Grant payments due to State and local governments and others			530,823		431,219		431,219	0
8	Other employee and actuarial liabilities								
10	D.C. pension liability								
11	Custodial liabilities			118,879		104,446		104,446	0
12	Accrued annual leave								
14	Advances and prepayments			3,951		8,591		8,591	0
15	Farm and other subsidies								
16	Deposit funds			45,616		181,412		181,412	0
17	Bonneville Power Administration Non-Federal power projects and capital lease liabilities and disposal liabilities								
18									
19									
20									
21	Other Liabilities			737,261		468,396		468,396	0
	Total			3,449,840		3,159,028		3,159,028	0

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Note: 15	Other Liabilities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	PAR Balance Sheet Note 15
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Threshold	Line Description	Question	Answer
	Line Item Notes - Legal and other contingencies (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Normal Operations.
	Line Item Notes - Grant payments due to State and local governments and others (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Normal Operations.
	Line Item Notes - Custodial liabilities (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The increase is the result of program operations relating to debt collection custodial activities
	Line Item Notes - Advances and prepayments (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Normal Operations.
	Line Item Notes - Deposit funds (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Normal Operations.
	Line Item Notes - Other Liabilities (2010 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	Normal Operations.

Tab: Text Data	Line	Question	Answer
	1	Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 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 consist 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 55.
	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. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

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

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

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: C	Section Name: Non-Federal Correction of Errors- Years Preceding 2009	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Amount	C
1		N/A		
2		N/A		
3		N/A		
4		N/A		
5		N/A		
6		N/A		
7		N/A		
8		N/A		
9		N/A		
10		N/A		
11	Total	N/A		

Section: D	Section Name: Federal Correction of Errors - Years Preceding 2009	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Amount	C
1		N/A		
2		N/A		
3		N/A		
4		N/A		
5		N/A		
6		N/A		
7		N/A		
8		N/A		
9		N/A		
10		N/A		
11	Total	N/A		

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

Tab: Text Data	No Data Flag: YES	Answer
Line	Question	
1	Describe the restatements to the prior year that resulted from correcting errors that occurred in the prior year (data reported in Sections A and B).	
2	Describe any errors that occurred in years preceding the prior year that adjusted the prior-year beginning net position (data reported in Sections C and D).	
3	Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current-year operations (data reported in Sections E and F).	
4	Describe any adjustments of the previous year (2009) reclassification in this year's (2010) Closing Package prior-year (2009) reporting (data reported in Section G), excluding amounts reported as restatements in Section A and B.	
5	Describe the adjustments to the current-year or prior-year beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Changes in Net Position, line 2.1 and/or line 3.1.	
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 18 Contingencies (SFFAS Nos. 5 and 12) **Fiscal Year:** 2010 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Note 16
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Insurance Contingencies (Reasonably Possible Only)	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero	
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
4	Credit					
5	Credit					
6	Credit					
7	Credit					
8	Credit					
9	Other insurance contingencies					
10	Total	N/A				

Section: B	Section Name: Insurance in force (Sum of Policy Face Value and Dividends Paid)	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined	
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
3	Credit					
4	Credit					
5	Credit					
6	Credit					
7	Credit					
8	Other insurance in force					
9	Total	N/A				

Section: C	Section Name: Civil Litigation, Claims and Assessments	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Claim amount(Unable to determine loss)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1	Probable	Credit	101,760	101,760	214,237	172,653	172,653
2	Reasonably Possible	Credit	95,585	95,585	124,326	173,765	173,765

Line Status	Line Description	NB	PY Estimated Range (High end)	PY Claim amount (unable to determine)
1	Probable	Credit	197,535	
2	Reasonably Possible	Credit	200,307	

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Note: 18 Contingencies (SFFAS Nos. 5 and 12) **Fiscal Year:** 2010 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Note 16
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

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

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

Section: F		Section Name: Other Contingencies		No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
3	I		Credit				
4	I		Credit				
5	I		Credit				

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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 16	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Line	Question	Answer
1	Describe the risk insurance programs that are in force.	N/A
2	Provide the nature of the insurance contingencies.	N/A
3	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	The Department is party to various administrative proceedings, legal actions, and claims, including environmental damage claims, equal opportunity matters and contractual bid protest. For FY 2010, the Department's range of loss for probable liabilities is \$101,760 to \$214,237.
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 2010, the Department's range of loss for reasonably probable liabilities is \$95,585 to \$124,326.
5	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.	The total claim amount for cases assessed as "unable to determine" is \$ 61,194.
6	Describe the other claims that may derive from treaties or international agreements.	N/A
7	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 19	Commitments	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Notes 20 & 13	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

		Section Name: Capital leases-Asset		Line Attributes: Dollars		Decimal: Zero
				Rounding Method: Thousands		
Section: A	Section Name: Capital leases-Asset	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Decimal: Zero
Line Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1	Building	Debit		100,352		100,352
2	Land	Debit				
3	Equipment	Debit		7,047		6,895
4	Software license	Debit				
5	Other	Debit				
6	Accumulated depreciation/amortization	Credit		58,688		54,366
7	Net assets under capital leases	N/A		48,711		52,881

		Section Name: Capital leases - Liability		Line Attributes: Dollars		Decimal: Zero
				Rounding Method: Thousands		
Section: B	Section Name: Capital leases - Liability	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Decimal: Zero
Line Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1	Future minimum lease programs	Credit	1	40,070		51,623
2	Imputed interest	Debit	1	5,887		9,402
3	Executory costs including any profit	Debit		534		
4	Total capital lease liability	N/A	0	-33,649		-42,221

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

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Note: 19	Commitments	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Notes 20 & 13	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: C	Section Name: Commitments: Operating leases and undelivered orders	Line Attributes: Dollars	Decimal: Zero				
Line Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Rounding Method: Thousands
1	Operating leases	Credit	4,485,319	57,001	4,510,905	49,216	
2	Undelivered orders	Credit	1,355,485	11,480,037	1,636,804	11,427,010	
Threshold							
Line Description	Question						
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)						
	Answer						
	This change is due to normal operations.						
Other Notes Info - Operating leases (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)						
	Answer						
	This change is due to normal operations.						

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

Tab: Text Data	Line	Question	Answer
	1	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease 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.
	2	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Note 13 and Note 20 in the Department's 2010 PAR.

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Note: 22	Earmarked Funds	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.			
Section: A	Section Name: Assets - Current Year	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Other Federal assets (with earmarked funds) D
			(with non-earmarked funds) D
25	Crime Victims Fund	N/A	
26		N/A	
27		N/A	
28		N/A	
29		N/A	
30		N/A	
31	All other earmarked funds	N/A	2,381,591
32	Intra-agency earmarked funds elimination amounts	N/A	
33	Total	N/A	2,381,591
			6,837
			6,837
Line Status	Line Description	NB	Other non-Federal assets D
			Total assets
25	Crime Victims Fund	N/A	
26		N/A	
27		N/A	
28		N/A	
29		N/A	
30		N/A	
31	All other earmarked funds	N/A	299,638
32	Intra-agency earmarked funds elimination amounts	N/A	
33	Total	N/A	299,638
			9,032,647
			9,032,647

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Note: 22	Earmarked Funds	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: B		Section Name: Assets - Prior Year		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv. in U.S. Treas. Sec. (net of prem. & disc.) D	Interest Receivable D	Other Federal assets (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D	Other Federal assets (with non-earmarked funds) D
25	Crime Victims Fund	N/A							
26		N/A							
27		N/A							
28		N/A							
29		N/A							
30		N/A							
31	All other earmarked funds	N/A		4,517,650	2,202,064				7,081
32	Intra-agency earmarked funds elimination amounts	N/A							
33	Total	N/A		4,517,650	2,202,064				7,081
Line Status		Line Description	NB	Other non-Federal assets D	Total assets				
25		Crime Victims Fund	N/A						
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	322,960	7,049,755				
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	322,960	7,049,755				

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Note: 22	Earmarked Funds	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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Note: 22	Earmarked Funds	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: D		Section Name: Liabilities and Net Position - Prior Year		Line Attributes: Dollars		Decimal: Zero		
Line	Status	Line Description	NB	Benefits due and payable C	Other Federal liabilities (with earmarked funds) non-earmarked funds) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
25		Crime Victims Fund	N/A					
26			N/A					
27			N/A					
28			N/A					
29			N/A					
30			N/A					
31		All other earmarked funds	N/A	3,052	128,094	1,265,379	-1,396,525	5,653,230
32		Intra-agency earmarked funds elimination amounts	N/A					
33		Total	N/A	-3,052	-128,094	-1,265,379	-1,396,525	-5,653,230
Line	Status	Line Description	NB	Total liabilities and net position				
25		Crime Victims Fund	N/A					
26			N/A					
27			N/A					
28			N/A					
29			N/A					
30			N/A					
31		All other earmarked funds	N/A	-7,049,755				
32		Intra-agency earmarked funds elimination amounts	N/A					
33		Total	N/A	-7,049,755				

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Note: 22	Earmarked Funds	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Line	Status	Line Description	NB	Section Name:	Revenue, Financing, Expenses, and Other - Current	No Data Flag: YES	Rounding Method: Thousands	Line Attributes: Dollars	Decimal: Zero	Net position, end of period								
										Net position, beginning of period	Program net cost - Intragovernmental	Non-program expenses	Miscellaneous earned revenue	Intragovernmental transfers, net	Program net cost - public	Individual income taxes and payroll tax withhold	Unemployment and excise taxes	Other taxes and receipts
										C	D	C	C	C	C	C	C	
21	I		N/A															
22	I		N/A															
23	I		N/A															
24	I		N/A															
25	I		N/A															
26	I	All other earmarked funds	N/A															
27	I	Intra-agency earmarked funds elimination amounts	N/A															
28	I	Total	N/A															
Line	Status	Line Description	NB	Section Name:	Revenue, Financing, Expenses, and Other - Current	No Data Flag: YES	Rounding Method: Thousands	Line Attributes: Dollars	Decimal: Zero	Net position, beginning of period	Program net cost - Intragovernmental	Non-program expenses	Miscellaneous earned revenue	Intragovernmental transfers, net	Program net cost - public	Individual income taxes and payroll tax withhold	Unemployment and excise taxes	Other taxes and receipts
21	I		N/A															
22	I		N/A															
23	I		N/A															
24	I		N/A															
25	I		N/A															
26	I	All other earmarked funds	N/A															
27	I	Intra-agency earmarked funds elimination amounts	N/A															
28	I	Total	N/A															

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Note: 22	Earmarked Funds	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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Note: 22	Earmarked Funds	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: G	Section Name: Revenue, Financing, Expenses, and Other - Prior Year	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Rounding Method: Thousands
		Net position, beginning of period	Investment revenue from Treasury Securities
		C	C
		Prior-period adjustment	Individual income taxes and payroll tax withhold
		C	C
		All other financing sources	Unemployment and excise taxes
		C	C
		Royalties and other special revenue	Other taxes and receipts
		C	C
		Program net cost - public	Program net cost - Intragovernmental
		D	D
		Non-program expenses	Net position, end of period
		D	D
25	Crime Victims Fund	N/A	
26		N/A	
27		N/A	
28		N/A	
29		N/A	
30		N/A	
31	All other earmarked funds	N/A	1,745,911
32	Intra-agency earmarked funds elimination amounts	N/A	
33	Total	N/A	-1,745,911
25	Crime Victims Fund	N/A	
26		N/A	
27		N/A	
28		N/A	
29		N/A	
30		N/A	
31	All other earmarked funds	N/A	1,738,503
32	Intra-agency earmarked funds elimination amounts	N/A	
33	Total	N/A	-5,653,230

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Note: 22	Earmarked Funds	Fiscal Year:	2010	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	PAR Note 17		
Status: Complete	The accompanying notes are an integral part of these financial statements.				
		I = Inactive Line			

Section:	H	Section Name:	Revenue, Financing, Expenses, and Other - Prior Year	No Data Flag:	YES	Line Attributes:	Dollars	Rounding Method:	User-Defined	Decimal:	User-Defined
Line Status	Line Description	NB	Net position, beginning of period	Prior-period adjustment	Investment revenue	Individual income taxes and payroll tax withhold	Unemployment and excise taxes	Other taxes and receipts			
21	I		N/A								
22	I		N/A								
23	I		N/A								
24	I		N/A								
25	I		N/A								
26	I		N/A								
27	I		N/A								
28	I		N/A								
Line Status	Line Description	NB	Miscellaneous earned revenue	Intragovernmental transfers, net	Program net cost - public	Program net cost - Intragovernmental	Non-program expenses	Net position, end of period			
21	I		N/A								
22	I		N/A								
23	I		N/A								
24	I		N/A								
25	I		N/A								
26	I		N/A								
27	I		N/A								
28	I		N/A								

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Note: 22	Earmarked Funds	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: I	Section Name: Number of Agency Earmarked Funds			Line Attributes: Units		
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Total number of earmarked funds	N/A	6.0000	6.0000	6.0000	.0000

Line	Question	Answer
1	Provide a general description of the individual earmarked funds reported in the Other Notes Info tab (SFFAS No. 27, par. 33). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1).	The Departments s Earmarked Funds consist of the Asset 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 change in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly change the purpose of the fund or that redirects a material portion of the accumulated balance (SFFAS No. 27, par. 23.3).	N/A
4	Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections E and F in the Other Notes Info tab (SFFAS No. 27, par. 23.2).	Merger fees, criminal fines, seizures/forfeitures, bankruptcy fees, diversion fees and sale of good and services.
5	Provide any other relevant information pertaining to this note, including explanation for prior-period adjustments, if any. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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Note: 25	Stewardship Land	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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Note: 25	Stewardship Land	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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

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Note: 26	Heritage Assets	Fiscal Year:	2010	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete	The accompanying notes are an integral part of these financial statements.				
		I = Inactive Line			

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

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

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Note: 26	Heritage Assets	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

**U.S. Department of the Treasury
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Note: 27	Fiduciary Activities	Fiscal Year:	2010	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete	The accompanying notes are an integral part of these financial statements.				
		I = Inactive Line			

Section: A		Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Current Year		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Inv. in Fed. debt sec- net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						
Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets			
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						
Section: B	Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero		
Line	Status	Line Description	NB	Inv. in Fed. debt sec- net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						
Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets			
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						

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Note: 27	Fiduciary Activities	Fiscal Year:	2010	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete	The accompanying notes are an integral part of these financial statements.				
		I = Inactive Line			

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

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

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Note: 27	Fiduciary Activities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

Tab: Text Data	No Data Flag: YES	Question	Answer
1		Describe the fiduciary relationship, for example, the applicable legal authority, the objectives of the fiduciary activity, and a general description of the beneficial owners or class of owners of each fiduciary fund (SFFAS No. 31, par. 18(a)).	
2		Provide information on any significant changes in fiduciary net assets from the prior period (SFFAS No. 31, par. 18(c)).	
3		Provide the TAS for all funds with fiduciary activities.	
4		For any cash included in the Schedules of Fiduciary Net Assets, indicate if the cash is represented by balances on deposit with either the U.S. Treasury or with a commercial banking institution (SFFAS No. 31, par. 12).	
5		Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.	
6		If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity's fiscal year (SFFAS No. 31, par. 18(e)).	
7		If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)).	
8		If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 22(b)).	
9		If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No.31.par.19).	
10		Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER			
Investment in Government sponsored enterprises (GSEs)		D	A	0	0	0	0	
			Variance:	0	0	0	0	
Line Status	Line Description	CY liquidation pref. val. at beg. of year		CY increase in liquidation pref. val. for CY	CY net incr. liq. pref. val.	CY valuation (gain/loss)	CY fair val. at reporting date	PY liquidation pref. val. at beg. of year
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							

Line Status	Line Description	PY increase in liquidation	PY net incr. liq. pref. val.	PY valuation (gain/loss)	PY fair val. at reporting
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				

**U.S. Department of the Treasury
Financial Management Service
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Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method: Thousands
1	Revenue recognized from acquisition of preferred stocks and warrants	Credit					
2	Revenue recognized from dividends and periodic commitment fees	Credit					
3	The dollar amount of liquidation preference value per share of senior preferred stock	Debit					

Section: B	Section Name: Other Related Information (in Percentages)	No Data Flag: YES	Line Attributes: Percent			
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Nominal cost percentage of common stock on a fully diluted basis	N/A				
2	Rate of dividends	N/A				

U.S. Department of the Treasury
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Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Section: C	Section Name: Other Related Information in Shares	No Data Flag: YES	Line Attributes: Units
Line Status	Line Description	NB	2010 - SEPTEMBER
1	Number of non-voting senior preferred stock - shares	N/A	2009 - SEPTEMBER
			Previously Rptd
			Line Item Changes

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

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
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Note: 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Line Item Notes					
Closing Package Line Description					
		NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER
Liabilities to Government Sponsored Enterprises					
		C	L	0	0
		Variance:		0	0
				Previously Rptd	Line Item Changes
Line Status	Line Description			2010 - SEPTEMBER	2009 - SEPTEMBER
1	GSE accrued liability				
2	GSE contingent liability				
3	I Keepwell Payable - Fannie Mae				
4	I Keepwell Payable - Freddie Mac				
5	Private entities entered liability				
6					
7					
8	All other liabilities				
	Total				

**U.S. Department of the Treasury
 Financial Management Service
 Governmentwide Financial Report System
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Note: 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero		
			Rounding Method: Thousands			
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Actual payment made to the GSE	Debit				
Tab: Text Data						
Line	Question	Answer				
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.					

**U.S. Department of the Treasury
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Note: 29A	Derivative Assets	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
Derivative Assets		D	A	0	0	0	Decimal: Zero
Variance:				0	0		
Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes		
1	Interest rate contracts						
2	Foreign exchange contracts						
3	Equity contracts						
4	Commodity contracts						
5	Credit contracts						
6	All other contracts						
Total							

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
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Note: 29A	Derivative Assets	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

**U.S. Department of the Treasury
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Note: 29A	Derivative Assets	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: C	Section Name: Gain/Loss on Derivative Assets Designated as Hedging Instruments	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero		
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Interest rate contracts	Debit				
2	Foreign exchange contracts	Debit				
3	Equity contracts	Debit				
4	Commodity contracts	Debit				
5	Credit contracts	Debit				
6	All other contracts	Debit				
7	Total reclassified derivative gain/loss	N/A				

Section: D	Section Name: Gain/Loss on Derivative Assets Not Designated as Hedging Instruments	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero		
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Interest rate contracts	Debit				
2	Foreign exchange contracts	Debit				
3	Equity contracts	Debit				
4	Commodity contracts	Debit				
5	Credit contracts	Debit				
6	All other contracts	Debit				
7	Total recognized derivative gain/loss	N/A				

**U.S. Department of the Treasury
Financial Management Service
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Note: 29A	Derivative Assets	Fiscal Year: 2010	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	Question	Answer
1	Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).	
2	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	
3	Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC 815-10-50-4A).	
4	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).	
5	Provide a description of the transactions of derivative instruments classified as cashflow hedges that will result in them being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).	
6	Provide a description of the nature of trading activities for non-hedge designated derivative instruments and related risks, including how the entity manages those risks (FASB ASC 815-10-50-4F).	
7	Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period (FASB ASC 815-10-50-4H).	
8	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 29B	Derivative Liabilities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER	Line Item Changes
Derivative Liabilities		C	L	0	0	0
Variance:				0	0	0
				Previously Rptd		Line Item Changes
Line Status	Line Description			2010 - SEPTEMBER	2009 - SEPTEMBER	
1	Interest rate contracts					
2	Foreign exchange contracts					
3	Equity contracts					
4	Commodity contracts					
5	Credit contracts					
6	All other contracts					
Total						

**U.S. Department of the Treasury
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Note: 29B	Derivative Liabilities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.														
Section: A		Section Name: Hedge Derivative Liabilities				Line Attributes: Dollars								
Line	Status	Line Description	NB	CY Cost Basis	C	CY Fair Value Adjustment	C	CY Fair Market Value	PY Cost Basis	C	PY Fair Value Adjustment	C	PY Fair Market Value	Decimal: Zero
										Rounding Method: Thousands				Decimal: Zero
1		Interest rate contracts	N/A											
2		Foreign exchange contracts	N/A											
3		Equity contracts	N/A											
4		Commodity contracts	N/A											
5		Credit contracts	N/A											
6		All other contracts	N/A											
7		Total hedge derivative amounts	N/A											
										Section Name: Non-Hedge Derivative Liabilities				
Section: B		Section Name: Non-Hedge Derivative Liabilities				Line Attributes: Dollars								
Line	Status	Line Description	NB	CY Cost Basis	C	CY Fair Value Adjustment	C	CY Fair Market Value	PY Cost Basis	C	PY Fair Value Adjustment	C	PY Fair Market Value	Decimal: Zero
										Rounding Method: Thousands				Decimal: Zero
1		Interest rate contracts	N/A											
2		Foreign exchange contracts	N/A											
3		Equity contracts	N/A											
4		Commodity contracts	N/A											
5		Credit contracts	N/A											
6		All other contracts	N/A											
7		Total non-hedge derivative amounts	N/A											

**U.S. Department of the Treasury
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Note: 29B	Derivative Liabilities	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: C	Section Name: Gain/Loss on Derivative Liabilities Designated as Hedging Instruments	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero		
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Interest rate contracts	Credit				
2	Foreign exchange contracts	Credit				
3	Equity contracts	Credit				
4	Commodity contracts	Credit				
5	Credit contracts	Credit				
6	All Other contracts	Credit				
7	Total reclassified derivative gain/loss	N/A				

Section: D	Section Name: Gain/Loss on Derivative Liabilities Not Designated as Hedging Instruments	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero		
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Interest rate contracts	Credit				
2	Foreign exchange contracts	Credit				
3	Equity contracts	Credit				
4	Commodity contracts	Credit				
5	Credit contracts	Credit				
6	All other contracts	Credit				
7	Total recognized derivative gain/loss	N/A				

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Financial Management Service
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Note: 29B	Derivative Liabilities	Fiscal Year: 2010	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	Question	Answer
1	Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).	
2	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	
3	Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC Topic 815-10-50-4A).	
4	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC Topic 815-10-50-4A).	
5	Provide a description of the transactions of derivative instruments classified as cashflow hedges that will result in them being reclassified into earnings during the current period (FASB ASC Topic 815-10-50-4C).	
6	Provide a description of the nature of trading activities for non-hedge designated derivative instruments and related risks, including how the entity manages those risks (FASB ASC 815-10-50-4F).	
7	Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period (FASB ASC 815-10-50-4H).	
8	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

**U.S. Department of Treasury
Financial Management Services
Additional Notes to the Special-Purpose Financial Statements**

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

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

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

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

These notes are an integral part of the financial statements.

Additional Note 31 - Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

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

These notes are an integral part of the financial statements.

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 include Forfeited Property, Net; Advances and Prepayments; Accrued Grant Liabilities; Accrued Federal Employees' Compensation Act Liabilities; Custodial Liabilities; Accrued Payroll and Benefits; Accrued Annual and Compensatory Leave Liabilities; Deferred Revenue; Seized Cash and Monetary Instruments; Contingent Liabilities; Capital Lease Liabilities; and Radiation Exposure Compensation Act Liabilities.

C. Basis of Consolidation

The consolidated/combined financial statements of the Department include the accounts of the AFF/SADF, OBDs, USMS, OJP, DEA, FBI, ATF, BOP, and FPI. All significant proprietary intra-departmental transactions and balances have been eliminated in consolidation. The Statements of Budgetary Resources and Statements of Custodial Activity are combined statements for FYs 2010 and 2009, 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.

These notes are an integral part of the financial statements.

D. Basis of Accounting (continued)

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.

These notes are an integral part of the financial statements.

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.

These notes are an integral part of the financial statements.

I. Inventory and Related Property

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

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

J. General Property, Plant and Equipment

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

Except for BOP and FPI, Department acquisitions of personal property, excluding internal use software, \$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. Except for FBI, aircraft are capitalized when the initial cost of acquiring those assets is \$100 or more. FBI capitalizes aircraft over \$25. Internal use software and aircraft are depreciated, based on historical cost, using the straight-line method over the estimated useful life of the asset.

These notes are an integral part of the financial statements.

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.

On October 15, 1990, Congress passed the Radiation Exposure Compensation Act (RECA), 42 U.S.C. § 2210 (1990), providing for compassionate payments to individuals who contracted certain cancers and other serious diseases as a result of their exposure to radiation released during above-ground nuclear weapons tests or as a result of

These notes are an integral part of the financial statements.

M. Liabilities (continued)

their exposure to radiation during employment in underground uranium mines. The September 30, 2010 and 2009 estimated liabilities are based on activity between FYs 2006 - 2010, 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.

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

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.

These notes are an integral part of 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.

These notes are an integral part of the financial statements.

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's portion of this liability includes the estimated future cost of death benefits, workers' compensation, medical, and miscellaneous cost for approved compensation cases for the Department employees. The Department liability is further allocated to component reporting entities on the basis of actual payments made to the FECA Special Benefits Fund (SBF) for the three prior years as compared to the total Department payments made over the same period.

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

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

T. Intragovernmental Activity

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

These notes are an integral part of the financial statements.

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.

These notes are an integral part of the financial statements.

V. Earmarked Funds

SFFAS No. 27, Identifying and Reporting Earmarked Funds, defines 'earmarked funds' as being financed by specifically identified revenues, often supplemented by other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities, benefits or purposes, and must be accounted for separately from the government's general revenues. The three required criteria for an Earmarked Fund are:

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

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

W. 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.

These notes are an integral part of the financial statements.

Y. Reclassifications

The FY 2009 financial statements were reclassified to conform to the FY 2010 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, 2010 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.

These notes are an integral part of the financial statements.

Other Data Report

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

Other Data: 01	Statement of Operations and Changes in Net Position	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.				
Section: A	Section Name: Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.	No Data: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	CY - Low Range	CY - High Range
1		Debit		
2		Debit		
3		Debit		
4		Debit		
5		Debit		

Tab: Other Text Data				
Section: A	Section Name: Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.	No Data: YES		
Line	Question		Answer	
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**

Other Data: 02	Taxes	Fiscal Year:	2010	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete					

I = Inactive Line

Tab: Other Data Info.					
Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)		No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Line Item Changes
1	Estimated realized value of compliance assessments as of the end of the period	Debit			
2	Estimated realizable value of pre-assessment work-in-progress	Debit			
3	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**

Other Data: 02	Taxes	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

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

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

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

Other Data: 09 Stewardship Investments	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500 Department of Justice	Agency Notes: 2010 PAR, RSSI	
Status: Complete		

I = Inactive Line

Tab: Other Data Info.		Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)				Line Attributes: Dollars	Decimal: Zero
Section: A	Section Name:	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	
Line Status	Line Description	NB					
1	Cooperative Agreement Program Administered by USMS	Debit	0	0	1,140	2,839	2,521
2	Discretionary Grants to Indian Tribes	Debit	24,768	14,320	5,094	11,334	4,007
3	Formula Grants to States	Debit	11,389	41,561	59,011	188,171	222,650
4		Debit					
5		Debit					
6	Other non-Federal physical property	Debit					
Threshold							
Line Description		Question		Answer			
Other Data Info - Discretionary Grants to Indian Tribes (FY 2010)		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 2010)		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**

Other Data: 09 Stewardship Investments	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500 Department of Justice	Agency Notes: 2010 PAR, RSSI	
Status: Complete	I = Inactive Line	

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

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

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

Other Data: 09 Stewardship Investments	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500 Department of Justice	Agency Notes: 2010 PAR, RSSI	
Status: Complete	I = Inactive Line	

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

Section: E		
Section Name:	Line Attributes:	Decimal:
Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)	Dollars Thousands Decimal: Zero	Zero
Line Status	Line Description	
	NB	FY 2007 FY 2008 FY 2009 FY 2010
1	Debit	
2	Debit	
3	Debit	
4	Debit	
5	Debit	
6	Other investment in applied research	

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

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

Other Data: 09	Stewardship Investments	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 2010 PAR, RSSI	
Status: Complete			

I = Inactive Line

Tab: Other Text Data			
Section: B	Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)	No Data: YES	Answer
Line	Question		Answer
1	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)		

Tab: Other Text Data			
Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 100)	No Data: YES	Answer
Line	Question		Answer
1	Provide a description of the major education and training programs considered Federal investments in human capital. (SFFAS No.8, par. 94)		

Tab: Other Text Data			
Section: D	Section Name: Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)	No Data: YES	Answer
Line	Question		Answer
1	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)		

Tab: Other Text Data			
Section: E	Section Name: Research and Development: investment in Applied Research (SFFAS No. 8, par 100)	No Data: YES	Answer
Line	Question		Answer
1	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)		

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

Other Data: 10	Deferred Maintenance	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: 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												

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

Other Data: 15	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.					
Section: A	Section Name: Risk Assumed	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
Line Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Line Item Changes
1	Present value of unpaid expected losses (net of associated premiums)	Debit			
2	Periodic changes	Debit			

Tab: Other Text Data		
Section: A	Section Name: Risk Assumed	No Data: YES
Line	Question	Answer
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)	

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

Other Data: 16	Analysis of FR Operating Revenue to Budget Receipts	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.		Section Name: Fiscal 2010 Operating Revenues Not Reported in the Budget Receipts		No Data: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero	
Line Status	Line Description	NB	CY-Individual income tax and tax withholdings	CY-Corporation income taxes	CY-Unemployment taxes	CY-Excise taxes	CY-Estate and gift taxes	CY-Customs duties
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						
Line Status	Line Description	NB	CY-Other taxes and receipts	CY-Miscellaneous earned revenue				
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						

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

Other Data: 16	Analysis of FR Operating Revenue to Budget Receipts	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.		Section Name: Fiscal 2010 Operating Revenues Not Reported in the Budget Receipts		Line Attributes: Dollars	Decimal: Zero			
Section: A	Section Name: Fiscal 2010 Operating Revenues Not Reported in the Budget Receipts	No Data: YES	Rounding Method: Thousands					
Line Status	Line Description	NB	CY-Other taxes and receipts	CY-Miscellaneous earned revenue				
	continental shelf lands (offset against outlays)							
4	Offsetting governmental receipts (offset against outlays)	Credit						
5	Intrabudgetary transactions (offset against outlays)	Credit						
6		Credit						
7		Credit						
8		Credit						
Section: B	Section Name: Fiscal 2010 Budget Receipts Not Reported in the Operating Revenue	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero				
Line Status	Line Description	NB	CY-Individual income taxes	CY-Corporation income taxes	CY-Employment and general retirement	CY-Unemployment insurance	CY-Other retirement	CY-Excise taxes
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						
Line Status	Line Description	NB	CY-Estate and gift taxes	CY-Customs duties	CY-Miscellaneous receipts			
1	Earned (exchange) revenue reported in the Statement of Net Cost	N/A						

**U.S. Department of the Treasury
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Other Data: 16	Analysis of FR Operating Revenue to Budget Receipts	Fiscal Year: 2010	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.			
Section: B	Section Name: Fiscal 2010 Budget Receipts Not Reported in the Operating Revenue	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	CY-Estate and gift taxes CY-Customs duties C CY-Miscellaneous receipts C
2	Non Federal Nonexchange Revenue	N/A	8,183,080
3		N/A	
4		N/A	

Tab: Other Text Data			
Section: A	Section Name: Fiscal 2010 Operating Revenues Not Reported in the Budget Receipts	No Data: YES	
Line	Question	Answer	
1	Provide a detailed description of the undistributed offsetting receipts reconciling item(s).		
2	Provide a detailed description of the proprietary receipts from the public reconciling item(s).		
3	Provide a detailed description of the offsetting governmental receipts reconciling item(s).		
4	Provide a detailed description of the intrabudgetary transaction reconciling item(s).		
5	Provide a detailed description of the agency entered description reconciling item(s).		

Tab: Other Text Data			
Section: B	Section Name: Fiscal 2010 Budget Receipts Not Reported in the Operating Revenue		
Line	Question	Answer	
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).		The majority of the difference is related to the reporting of SCA (4,245,820) on the SOCNF, Other Taxes and Receipts Line per TFM 4700. The remaining difference relates primarily to non-cash transactions.