



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



**Audit of the
U.S. Department of Justice
Annual Closing Package
Financial Statements
Fiscal Year 2014**

**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
FINANCIAL STATEMENTS
FISCAL YEAR 2014**

**OFFICE OF THE INSPECTOR GENERAL
EXECUTIVE SUMMARY**

This audit report contains the Closing Package Financial Statements of the U.S. Department of Justice (Department) for the fiscal years (FY) ended September 30, 2014, and September 30, 2013. The Office of the Inspector General (OIG) performed the audit in accordance with auditing standards generally accepted in the United States of America. An unmodified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in accordance with U.S. generally accepted accounting principles. The FY 2014 audit resulted in an unmodified opinion on the FY 2014 closing package financial statements. For FY 2013, the Department also received an unmodified opinion on its closing package financial statements (OIG Audit Report No. 14-05).

The Department's closing package 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*. Its 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 by reporting the Department's intragovernmental balances by federal agency to facilitate elimination of transactions between federal agencies.

The Office of the Inspector General did not identify any material weaknesses, nor did it report any significant deficiencies in internal control over financial reporting or instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards* in the *Independent Auditor's Report on Closing Package Financial Statements*.

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

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**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
FINANCIAL STATEMENTS
FISCAL YEAR 2014**

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**Independent Auditor's Report on
Closing Package Financial Statements**

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INDEPENDENT AUDITOR'S REPORT ON THE CLOSING PACKAGE FINANCIAL STATEMENTS

United States Attorney General
U.S. Department of Justice

Report on the Closing Package Financial Statements

We have audited the accompanying Closing Package Financial Statement Report of the U.S. Department of Justice (Department), which comprises the Closing Package Financial Statement Report – Balance Sheet as of September 30, 2014 and 2013, the related Closing Package Financial Statement Reports – Statement of Net Cost and Statement of Changes in Net Position for the years then ended, and the accompanying Financial Report (FR) Notes Report (except for the information in the FR Notes Report entitled "Threshold"); the accompanying Additional Note No. 30; the accompanying Trading Partner Summary Note Report – Balance Sheet as of September 30, 2014 and 2013; and the related Trading Partner Summary Note Report – Statement of Net Cost and Statement of Changes in Net Position for the years then ended (hereinafter referred to as the closing package financial statements).

Management's Responsibility for the Closing Package Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these closing package financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in U.S. *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 14-02, *Audit Requirements for Federal*

Financial Statements. Those standards and OMB Bulletin No. 14-02 require that we plan and perform the audit to obtain reasonable assurance about whether the closing package financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the closing package financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the closing package financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the agency's preparation and fair presentation of the closing package financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the agency's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the closing package financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the closing package financial statements referred to above present fairly, in all material respects, the financial position of the U.S. Department of Justice as of September 30, 2014 and 2013, and its net costs and changes in net position for the years then ended, in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

We draw attention to Additional Note No. 30.b to the closing package financial statements, which describes that the accompanying closing package financial statements were prepared to comply with the requirements of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) Volume I, Part 2, Chapter 4700 for the purpose of providing financial information to the U.S. Department of the Treasury and the U.S. Government Accountability Office to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the consolidated balance sheets of the Department as of September 30, 2014 and 2013, and the related consolidated statements of net cost and changes in net position, and combined statements of budgetary resources and custodial activity, (hereinafter referred to as "general-purpose financial statements") for the years then ended. Our opinion is not modified with respect to this matter.

Other Matters

Opinion on the General-Purpose Financial Statements

Other auditors have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Bulletin No. 14-02, the general-purpose financial statements of the Department as of September 30, 2014 and 2013. The other auditors' report thereon, dated November 10, 2014, expressed an unmodified opinion on those financial statements.

Required Supplementary Information and Required Supplementary Stewardship Information

U.S. generally accepted accounting principles require that the information in Other Data Report Nos. 1, 8, 9, 14, 17, and 18, except for the information included in the Other Text Data Tab of Other Data Report No. 1; the information in the Other Data Info Tab Section C – Tax Gap of Other Data Report No. 1; and Other Data Report Nos. 1, 8, 9, 14, and 17 entitled "Threshold", (which are discussed below) be presented to supplement the basic closing package financial statements. Such information, although not a part of the basic closing package financial statements, is required by the Federal Accounting Standards Advisory Board, who considers it to be an essential part of financial reporting for placing the basic closing package financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the closing package financial statements, and other knowledge we obtained during our audits of the closing package financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted Management's Discussion and Analysis and the Combining Statement of Budgetary Resource that U.S. generally accepted accounting principles require to be presented to supplement the closing package financial statements. Such missing information, although not a part of the closing package financial statements, is required by the Federal Accounting Standards Advisory Board, who considers it to be an essential part of financial reporting for placing the closing package financial statements in an appropriate operational, economic, or historical context. Our opinion on the closing package financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the closing package financial statements as a whole. The information in the Other Data Report Nos. 12 and 16 and the Other Data Info Tab Section A – Operating Revenue to Budget Receipts and Section B – Net Outlays to SBR of No. 15; the information included in the Other Data Info Tab Section C – Tax Gap of Other Data Report No. 1; the information included in the Other Text Data Tab of Other Data Report No. 1; the information entitled “Threshold” in Other Data Report Nos. 1, 8, 9, 14 and 17; the information entitled “Threshold” in FR Notes Report; the information in the Closing Package Line Reclassification Summary Report – Balance Sheet; the information in the Closing Package Line Reclassification Summary Reports – Statement of Net Cost and Statement of Changes in Net Position; and the information in the Closing Package Line Reclassification Summary Report – Custodial Activity are presented for purposes of additional analysis in accordance with *TFM Chapter 4700* and are not a required part of the closing package financial statements. We read the other information included with the closing package financial statements in order to identify material inconsistencies, if any, with the audited closing package financial statements. Such information has not been subjected to the auditing procedures applied in the audits of the closing package financial statements and, accordingly, we do not express an opinion or provide any assurances on it.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with U.S. *Government Auditing Standards* and OMB Bulletin No. 14-02, other auditors have issued reports dated November 10, 2014 on their consideration of Department’s internal control over financial reporting and the results of our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters that are required to be reported under *Government Auditing Standards*. Those reports are an integral part of an audit performed in accordance with U.S. *Government Auditing Standards* and OMB Bulletin No. 14-02 in considering the Department’s internal control and compliance, and should be read in conjunction with this report in considering the results of our audits of the closing package financial statements.

Internal Control over Financial Reporting Specific to the Closing Package Financial Statements

In planning and performing our audit of the closing package financial statements as of and for the year ended September 30, 2014, we also considered the Department's internal control over the financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the closing package financial statements, but not for the purpose of expressing an opinion of the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of Department's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

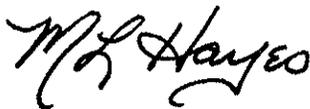
Our consideration of internal control for the closing package financial statements was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters Specific to the Closing Package Financial Statements

As part of obtaining reasonable assurance about whether the Department's closing package financial statements are free from material misstatement, we also performed tests of its compliance with certain provisions of *TFM Chapter 4700*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit of the closing package financial statements, and accordingly, we do not express such an opinion. The results of our tests of compliance with *TFM Chapter 4700* disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of the Other Reporting Required by Government Auditing Standards

The purpose of the communication provided in the Other Reporting Required by *Government Auditing Standards* section is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the agency's internal control or on compliance. This communication is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering internal control and compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the closing package financial statements. Accordingly, this communication is not suitable for any other purpose.

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
Washington, D.C.

November 18, 2014

**Closing Package
Financial Statement Report**

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

11-17-2014 19:25:07

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2014

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

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Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Assets:				
Non-federal				
Cash and other monetary assets		190,965	174,798	174,798
Accounts and taxes receivable, net		93,326	81,892	81,892
Loans receivable, net		0	0	0
TARP direct loans and equity investments, net (for use by Treasury only)		0	0	0
Inventories and related property, net		265,614	274,168	274,168
Property, plant and equipment, net		9,678,390	10,017,323	10,017,323
Debt and equity securities		0	0	0
Investment in GSEs		0	0	0
Other assets		384,374	448,851	448,851
Total Non-Federal Assets		10,612,669	10,997,032	10,997,032
Federal				
Fund balance with Treasury (RC 40)		26,878,549	23,226,071	23,226,071
Federal investments (RC 01)		7,586,600	5,171,803	6,650,773
Accounts receivable (RC 22)		507,672	452,327	452,327
Accounts receivable, capital transfers (RC 12)		0	0	0
Interest receivable (RC 02)		187	187	187
Loans receivable (RC17)		0	0	0
Transfers receivable (RC 27)		0	0	0
Benefit program contributions receivable (RC 21)		0	0	0
Advances to others and prepayments		74,043	92,356	92,356

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

11-17-2014 19:25:07

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 1500-Department of Justice

Reported In: THOUSANDS

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Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
(RC 23)				
Other assets (without reciprocals) (RC 29) "G"		19	14	14
Other assets (without reciprocals) (RC 29) "Z"		1,353,421	1,478,970	0
Other assets (without reciprocals) (RC 29)		1,353,440	1,478,984	14
Asset for Agency's custodial and non-entity liabilities (RC 46)		0	0	0
Other assets (RC 30) "F"		0	0	0
Other assets (RC 30) "G"		0	0	0
Other assets (RC 30)		0	0	0
Total Federal Assets		36,400,491	30,421,728	30,421,728
Total Assets		47,013,160	41,418,760	41,418,760
Liabilities:				
Non-federal				
Accounts payable		(5,879,495)	(4,203,261)	(4,203,261)
Federal debt securities held by the public and accrued interest		0	0	0
Federal employee and veteran benefits payable		(1,691,157)	(1,642,688)	(1,642,688)
Environmental and disposal liabilities		(78,799)	(76,676)	(76,676)
Benefits due and payable		0	0	0
Loan guarantee liabilities		0	0	0
Liabilities to GSEs (for use by Treasury only)		0	0	0

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

11-17-2014 19:25:07

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 1500-Department of Justice

Reported In: THOUSANDS

Decimal Point: ZERO

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Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Insurance and guarantee program liabilities		0	0	0
Other liabilities		(6,013,158)	(5,960,526)	(6,028,369)
Total Non-Federal Liabilities		(13,662,609)	(11,883,151)	(11,950,994)
Federal				
Accounts payable (RC 22)		(346,246)	(344,120)	(344,120)
Accounts payable, capital transfers (RC 12)		0	0	0
Federal debt (RC 01)		0	0	0
Interest payable (RC 02)		0	0	0
Loans payable (RC 17)		0	0	0
Transfers payable (RC 27)		0	0	0
Benefit program contributions payable (RC 21)		(348,588)	(334,066)	(334,066)
Advances from others and deferred credits (RC 23)		(196,581)	(110,040)	(110,040)
Liability to the General Fund for custodial and other non-entity assets (RC 46)		(4,737)	(3,007)	(3,007)
Other liabilities (without reciprocals) (RC 29)		(2,046,729)	(2,672,609)	(2,604,766)
Liability for Fund Balance with Treasury (RC 40)		0	0	0
Other liabilities (RC 30) "F"		0	0	0
Other liabilities (RC 30) "G"		0	0	0
Other liabilities (RC 30)		0	0	0

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

11-17-2014 19:25:07

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 1500-Department of Justice

Reported In: THOUSANDS

Decimal Point: ZERO

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Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Total Federal Liabilities		(2,942,881)	(3,463,842)	(3,395,999)
Total Liabilities		(16,605,490)	(15,346,993)	(15,346,993)
Net Position:				
Net Position - Funds From Dedicated Collections "N"		(15,544,478)	(11,976,240)	(11,976,240)
Net Position - Funds From Dedicated Collections "F"		0	0	0
Net Position - Funds From Dedicated Collections "G"		0	0	0
Net Position - Funds From Dedicated Collections "Z"		0	0	0
Net Position - Funds From Dedicated Collections		(15,544,478)	(11,976,240)	(11,976,240)
Net Position - Funds other than those from Dedicated Collections "N"		(14,863,192)	(14,095,527)	(14,095,527)
Net Position - Funds other than those from Dedicated Collections "F"		0	0	0
Net Position - Funds other than those from Dedicated Collections "G"		0	0	0
Net Position - Funds other than those from Dedicated Collections "Z"		0	0	0
Net Position - Funds other than those from Dedicated Collections		(14,863,192)	(14,095,527)	(14,095,527)
Total Net Position		(30,407,670)	(26,071,767)	(26,071,767)

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

11-17-2014 19:25:07

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 1500-Department of Justice

Reported In: THOUSANDS

Decimal Point: ZERO

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Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Total Liabilities and Net Position		(47,013,160)	(41,418,760)	(41,418,760)

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

11-17-2014 19:25:07

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

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

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Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Gross Cost:				
Non-Federal gross cost		27,391,814	26,936,004	26,936,004
Interest on debt held by the public		0	0	0
Gains/losses from changes in actuarial assumptions		0	0	0
General PP&E partial impairment loss		0	0	0
Total Non-Federal Gross Cost		27,391,814	26,936,004	26,936,004
Federal Gross Cost				
Benefit program costs (RC 26)		2,991,445	2,972,706	2,972,706
Imputed costs (RC 25)		939,382	801,659	801,658
Buy/sell costs (RC 24)		3,166,524	2,838,794	2,838,794
Federal securities interest expense (RC 03)		0	0	0
Borrowing and other interest expense (RC 05)		239	271	271
Borrowing losses (RC 06)		0	0	0
Other expenses (without reciprocals) (RC 29) "G"		0	0	0
Other expenses (without reciprocals) (RC 29) "Z"		740,880	715,013	715,014
Other expenses (without reciprocals) (RC 29)		740,880	715,013	715,014
Total Federal Gross Cost		7,838,470	7,328,443	7,328,443
Department Total Gross Cost		35,230,284	34,264,447	34,264,447

Earned Revenue:

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

11-17-2014 19:25:07

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

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

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Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Non-Federal Earned Revenue		(1,746,459)	(1,336,733)	(1,336,733)
Federal Earned Revenue				
Benefit program revenue (exchange) (RC 26)		0	0	0
Buy/sell revenue (RC 24)		(1,503,865)	(1,775,741)	(1,775,741)
Federal securities interest revenue including associated gains and losses (exchange) (RC 03)		(866)	(943)	(943)
Borrowing and other interest revenue (exchange) (RC 05)		0	0	0
Borrowings gains (RC 06)		0	0	0
Other revenue (without reciprocals) (RC 29) "G"		0	0	0
Other revenue (without reciprocals) (RC 29) "Z"		0	0	0
Other revenue (without reciprocals) (RC 29)		0	0	0
Total Federal Earned Revenue		(1,504,731)	(1,776,684)	(1,776,684)
Department Total Earned Revenue		(3,251,190)	(3,113,417)	(3,113,417)
Net Cost		31,979,094	31,151,030	31,151,030

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

11-17-2014 19:25:07

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2014 **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

17

Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Beginning Net Position		(26,071,767)	(26,974,081)	(27,248,729)
Non-federal prior-period adjustments				
Changes in accounting principles		130,858	0	274,648
Corrections of errors - Non-federal		0	0	0
Corrections of errors - years preceding the prior year - Non-federal		0	0	0
Federal prior-period adjustments				
Change in accounting principles (RC 29)		0	0	0
Corrections of errors - federal (RC 29)		0	0	0
Corrections of errors - years preceding the prior year - federal (RC 29)		0	0	0
Adjusted Beginning Net Position Balance		(25,940,909)	(26,974,081)	(26,974,081)
Non-Federal Nonexchange Revenue				
Individual income tax and tax withholdings (for use by Treasury only)		0	0	0
Corporation income taxes (for use by Treasury only)		0	0	0
Excise taxes		0	0	0
Unemployment taxes		0	0	0

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

11-17-2014 19:25:07

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2014 **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

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Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Custom duties		0	0	0
Estate and gift taxes		0	0	0
Other taxes and receipts		(21,945,683)	(8,740,337)	(8,740,337)
Miscellaneous earned revenues		0	0	0
Total Non-Federal Nonexchange Revenue		(21,945,683)	(8,740,337)	(8,740,337)
Federal Nonexchange Revenue				
Federal securities interest revenue including associated gains and losses (nonexchange) (RC 03)		(6,280)	(5,106)	(5,106)
Borrowings and other interest revenue (nonexchange) (RC 05)		0	0	0
Benefit program revenue (nonexchange) (RC 26)		0	0	0
Other taxes and receipts (RC 45)		0	0	0
Total Federal Nonexchange Revenue		(6,280)	(5,106)	(5,106)
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)		(588,457)	2,165,734	(25,572,464)
Appropriation of unavailable special or trust fund receipts transfers-in (RC 07)		0	0	0
Appropriation of unavailable special or trust fund receipts transfers-out		0	0	0

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

11-17-2014 19:25:07

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2014 **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	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
(RC 07)				
Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)		(551,532)	(562,505)	(562,505)
Nonexpenditure transfers-out of unexpended appropriations and financing sources (RC 08)		801,516	166,430	166,430
Expenditure transfers-in of financing sources (RC 09)		0	0	0
Expenditure transfers-out of financing sources (RC 09)		0	0	0
Nonexpenditure transfers-in of financing sources - capital transfers (RC 11)		0	0	0
Nonexpenditure transfers-out of financing sources - capital transfers (RC 11)		0	0	0
Collections for others transferred to the General Fund (RC 44)		7,191,984	503,972	6,015
Accrual for amounts to be collected for others and transferred to the General Fund (RC 29)		0	0	151
Other budgetary financing sources (RC 29) "G"		(20,412,579)	(22,979,331)	5,262,839
Other budgetary financing sources (RC 29) "Z"		0	0	0
Other budgetary financing sources		(20,412,579)	(22,979,331)	5,262,839

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

11-17-2014 19:25:07

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2014 **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

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Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
(RC 29)				
Warrants issued (RC 41)		0	0	0
Trust Fund Warrants Issues Net of Adjustments (RC 45)		0	0	0
Total Budgetary Financing Sources		(13,559,068)	(20,705,700)	(20,699,534)
Other Financing Sources:				
Transfers-in without reimbursement (RC 18)		(4,793)	(2,382)	(2,382)
Transfers-out without reimbursement (RC 18)		1,158	302	302
Imputed financing source (RC 25)		(939,382)	(801,659)	(801,659)
Non-entity collections transferred to the General Fund (RC 44)		8,204	6,015	0
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		(11)	151	0
Other non-budgetary financing sources (RC 29) "G"		0	0	0
Other non-budgetary financing sources (RC 29) "Z"		0	0	0
Other non-budgetary financing sources (RC 29)		0	0	0
Transfer in of Agency Unavailable Custodial and Non-entity Collections (RC 44)		0	0	0
Accrual of Agency Amounts to be		0	0	0

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

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I = Inactive Line

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Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Collected (RC 48)				
Total Other Financing Sources		(934,824)	(797,573)	(803,739)
Net Cost		31,979,094	31,151,030	31,151,030
Ending Net Position Balance		(30,407,670)	(26,071,767)	(26,071,767)

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**Trading Partner
Summary Note Report**

**U.S.Department of the Treasury
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11-17-2014 19:18:51

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

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>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Accounts receivable (RC 22)	A	D	507,672	452,327
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		283	334	334	0
0400	GOVERNMENT PRINTING OFFICE		10	2	2	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		1	2	2	0
1000	THE JUDICIARY		597	0	0	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT		394	0	0	0
1200	Department of Agriculture		380	585	585	0
1300	Department of Commerce		1,139	228	228	0
1400	Department of the Interior		849	2,241	2,241	0
1601	Department of Labor		268	202	202	0
1800	United States Postal Service		200	139	139	0
1900	Department of State		121,780	144,473	144,473	0
2000	Department of the Treasury		8,517	3,867	3,867	0
2300	U. S. TAX COURT		524	0	0	0
2400	Office of Personnel Management		9,544	7,621	7,621	0
2500	National Credit Union Administration		2	0	0	0
2600	FEDERAL RETIREMENT THRIFT INVESTMENT BOARD		79	0	0	0
2700	Federal Communications Commission		(73)	1	1	0
2800	Social Security Administration		996	1,013	1,013	0
2900	FEDERAL TRADE COMMISSION		458	357	357	0

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GF004F - Trading Partner Summary Note Report

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Entity: 1500 - Department of Justice

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
3100	U. S. Nuclear Regulatory Commission		162	216	216	0
3300	Smithsonian Institution		20	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS		980	738	738	0
4700	General Services Administration		4,626	3,532	3,532	0
4900	National Science Foundation		35	14	14	0
5000	Securities and Exchange Commission		3,444	3,437	3,437	0
5100	Federal Deposit Insurance Corporation		478	239	239	0
5600	CENTRAL INTELLIGENCE AGENCY		8,059	5,638	5,638	0
6100	CONSUMER PRODUCT SAFETY COMMISSION		(19)	(14)	(14)	0
6300	NATIONAL LABOR RELATIONS BOARD		0	15	15	0
6400	Tennessee Valley Authority		0	38	38	0
6800	Environmental Protection Agency		4,086	5,728	5,728	0
6900	Department of Transportation		288	265	265	0
7000	Department of Homeland Security		26,957	25,990	25,990	0
7200	Agency for International Development		(164)	2,669	2,669	0
7300	Small Business Administration		45	43	43	0
7500	Department of Health and Human Services		142,408	31,983	31,983	0
8000	National Aeronautics and Space Administration		72	76	76	0
8300	Export-Import Bank of the United States		22	1	1	0
8600	Department of Housing and Urban Development		383	45	45	0

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GF004F - Trading Partner Summary Note Report

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Entity: 1500 - Department of Justice

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
8900	Department of Energy		1,920	1,341	1,341	0
9000	SELECTIVE SERVICES SYSTEM		30	0	0	0
9100	Department of Education		104	65	65	0
9500	Independent and Other Agencies		19,764	22,818	22,818	0
9999	Unidentified		10,524	1,770	1,770	0
DE00	Department of Defense		137,500	184,615	184,615	0
	Total		507,672	452,327	452,327	0

Agency FS	Status	CP Line Description	Account Type	NB	2014-SEPTEMBER	2013-SEPTEMBER
BS		Advances to others and prepayments (RC 23)	A	D	74,043	92,356
				Variance:	0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
0200	U.S. CAPITOL POLICE		(36)	0	0	0
0300	LIBRARY OF CONGRESS		1,542	1,574	1,574	0
1300	Department of Commerce		22,784	30,320	30,320	0
1400	Department of the Interior		63	21	21	0
1900	Department of State		23,990	34,128	34,128	0
2000	Department of the Treasury		47	975	975	0
2400	Office of Personnel Management		7	2,024	2,024	0
4700	General Services Administration		756	503	503	0
4900	National Science Foundation		0	9	9	0
5600	CENTRAL INTELLIGENCE AGENCY		8,120	13,489	13,489	0

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GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

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Entity: 1500 - Department of Justice

Reported in: THOUSANDS

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Amounts presented as debits and credits()

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		1,828	718	718	0
7500	Department of Health and Human Services		34	1	1	0
8600	Department of Housing and Urban Development		6,267	0	0	0
8900	Department of Energy		0	196	196	0
9100	Department of Education		2,999	0	0	0
9500	Independent and Other Agencies		1,965	3,079	3,079	0
9999	Unidentified		2,617	880	880	0
DE00	Department of Defense		1,060	4,439	4,439	0
Total			74,043	92,356	92,356	0

Agency FS	Status	CP Line Description	Account Type	NB	2014-SEPTEMBER	2013-SEPTEMBER
BS		Federal investments (RC 01)	A	D	7,586,600	5,171,803
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		7,586,600	5,171,803	5,171,803	0
9900	Treasury General Fund		0	0	1,478,970	(1,478,970)
Total			7,586,600	5,171,803	6,650,773	(1,478,970)

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Statement: BALANCE SHEET

Fiscal Year: 2014

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>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Fund balance with Treasury (RC 40)	A	D	26,878,549	23,226,071

Variance: 0 0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		26,878,549	23,226,071	0	23,226,071
	Total		26,878,549	23,226,071	0	23,226,071

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Interest receivable (RC 02)	A	D	187	187

Variance: 0 0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		187	187	187	0
	Total		187	187	187	0

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GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

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>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Other assets (without reciprocals) (RC 29) "G"	A	D	19	14
				Variance:	0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		19	14	14	0
	Total		19	14	14	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Accounts payable (RC 22)	L	C	346,246	344,120
				Variance:	0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		176	280	280	0
0400	GOVERNMENT PRINTING OFFICE		15,009	1,770	1,770	0
1000	THE JUDICIARY		7,080	0	0	0
1200	Department of Agriculture		1,555	1,406	1,406	0
1300	Department of Commerce		18,415	1,661	1,661	0
1400	Department of the Interior		186	351	351	0
1601	Department of Labor		608	721	721	0
1800	United States Postal Service		3,127	3,831	3,831	0
1900	Department of State		46,557	45,435	45,435	0
2000	Department of the Treasury		12,869	2,102	2,102	0
2400	Office of Personnel Management		11,420	9,060	9,060	0

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GF004F - Trading Partner Summary Note Report

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Amounts presented as debits and credits()

I = Inactive Line

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
2700	Federal Communications Commission		2	18	18	0
2800	Social Security Administration		21	8	8	0
3600	DEPARTMENT OF VETERANS AFFAIRS		170	475	475	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		13	0	0	0
4700	General Services Administration		209,527	183,812	183,812	0
4900	National Science Foundation		161	90	90	0
5600	CENTRAL INTELLIGENCE AGENCY		384	533	533	0
6800	Environmental Protection Agency		9	4	4	0
6900	Department of Transportation		981	1,164	1,164	0
7000	Department of Homeland Security		15,684	25,098	25,098	0
7200	Agency for International Development		6	34	34	0
7500	Department of Health and Human Services		21,764	10,871	10,871	0
8000	National Aeronautics and Space Administration		848	0	0	0
8600	Department of Housing and Urban Development		(878)	26	26	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		355	2,643	2,643	0
8900	Department of Energy		3,356	2,438	2,438	0
9300	FEDERAL MEDIATION AND CONCILIATION SVC.		0	75	75	0
9500	Independent and Other Agencies		267	12,371	12,371	0
9999	Unidentified		(52,723)	0	0	0

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GF004F - Trading Partner Summary Note Report

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Entity: 1500 - Department of Justice

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
DE00	Department of Defense		29,297	37,843	37,843	0
Total			(346,246)	(344,120)	(344,120)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Advances from others and deferred credits (RC 23)	L	C	196,581	110,040
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1100	EXECUTIVE OFFICE OF THE PRESIDENT		449	0	0	0
1200	Department of Agriculture		169	113	113	0
1300	Department of Commerce		4	5	5	0
1400	Department of the Interior		284	272	272	0
1601	Department of Labor		24	2,332	2,332	0
1900	Department of State		10,190	914	914	0
2400	Office of Personnel Management		1	0	0	0
2800	Social Security Administration		185	175	175	0
3600	DEPARTMENT OF VETERANS AFFAIRS		13	4	4	0
4700	General Services Administration		236	237	237	0

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GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

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Amounts presented as debits and credits()

I = Inactive Line

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
5100	Federal Deposit Insurance Corporation		0	4,338	4,338	0
5400	FEDERAL LABOR RELATIONS AUTHORITY		3	0	0	0
5600	CENTRAL INTELLIGENCE AGENCY		228	0	0	0
6900	Department of Transportation		297	195	195	0
7000	Department of Homeland Security		88,734	33,972	33,972	0
7500	Department of Health and Human Services		14,940	24,401	24,401	0
8600	Department of Housing and Urban Development		(6)	1,423	1,423	0
8900	Department of Energy		0	2	2	0
9100	Department of Education		1,796	1,364	1,364	0
9500	Independent and Other Agencies		438	5,979	5,979	0
9999	Unidentified		13,010	2,214	2,214	0
DE00	Department of Defense		65,586	32,100	32,100	0
	Total		(196,581)	(110,040)	(110,040)	0

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

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I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Benefit program contributions payable (RC 21)	L	C	348,588	334,066

Variance: 0 0

33

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1000	THE JUDICIARY		(187)	0	0	0
1601	Department of Labor		267,053	268,722	268,722	0
2400	Office of Personnel Management		77,104	65,633	65,633	0
9999	Unidentified		4,618	(289)	(289)	0
Total			(348,588)	(334,066)	(334,066)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Liability to the General Fund for custodial and other non-entity assets (RC 46)	L	C	4,737	3,007

Variance: 0 0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		4,737	3,007	3,007	0
Total			(4,737)	(3,007)	(3,007)	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

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>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Buy/sell revenue (RC 24)	ER	C	1,503,865	1,775,741
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
0100	ARCHITECT OF THE CAPITOL		(3)	0	0	0
0300	LIBRARY OF CONGRESS		0	373	373	0
0400	GOVERNMENT PRINTING OFFICE		10	7	7	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		7	11	11	0
1000	THE JUDICIARY		1,267	0	0	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT		1,325	0	0	0
1200	Department of Agriculture		3,739	6,520	6,520	0
1300	Department of Commerce		2,701	2,072	2,072	0
1400	Department of the Interior		5,786	8,463	8,463	0
1601	Department of Labor		19,218	1,056	1,056	0
1800	United States Postal Service		682	540	540	0
1900	Department of State		338,940	332,085	332,085	0
2000	Department of the Treasury		27,814	16,371	16,371	0
2300	U. S. TAX COURT		2,112	0	0	0
2400	Office of Personnel Management		47,581	46,843	46,843	0
2500	National Credit Union Administration		5	3	3	0
2600	FEDERAL RETIREMENT THRIFT INVESTMENT BOARD		1,131	0	0	0
2700	Federal Communications Commission		28	6	6	0
2800	Social Security Administration		26,075	13,323	13,323	0

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
2900	FEDERAL TRADE COMMISSION		1,000	1,704	1,704	0
3100	U. S. Nuclear Regulatory Commission		1,035	1,256	1,256	0
3300	Smithsonian Institution		77	97	97	0
3600	DEPARTMENT OF VETERANS AFFAIRS		13,054	8,332	8,332	0
4100	MERIT SYSTEMS PROTECTION BOARD		0	1	1	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		1	8	8	0
4700	General Services Administration		28,110	36,800	36,800	0
4900	National Science Foundation		126	131	131	0
5000	Securities and Exchange Commission		16,260	16,429	16,429	0
5100	Federal Deposit Insurance Corporation		527	605	605	0
5400	FEDERAL LABOR RELATIONS AUTHORITY		1	5	5	0
5600	CENTRAL INTELLIGENCE AGENCY		1,922	12,882	12,882	0
6100	CONSUMER PRODUCT SAFETY COMMISSION		46	49	49	0
6300	NATIONAL LABOR RELATIONS BOARD		0	81	81	0
6400	Tennessee Valley Authority		0	217	217	0
6500	FEDERAL MARITIME COMMISSION		1	47	47	0
6800	Environmental Protection Agency		22,792	22,153	22,153	0
6900	Department of Transportation		1,678	4,344	4,344	0
7000	Department of Homeland Security		154,123	207,236	207,236	0
7200	Agency for International Development		(678)	628	628	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
7300	Small Business Administration		561	284	284	0
7500	Department of Health and Human Services		228,480	227,200	227,200	0
8000	National Aeronautics and Space Administration		163	246	246	0
8300	Export-Import Bank of the United States		22	1	1	0
8600	Department of Housing and Urban Development		1,882	1,089	1,089	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		2	0	0	0
8900	Department of Energy		1,837	3,642	3,642	0
9000	SELECTIVE SERVICES SYSTEM		85	24	24	0
9100	Department of Education		653	437	437	0
9300	FEDERAL MEDIATION AND CONCILIATION SVC.		2	2	2	0
9500	Independent and Other Agencies		21,423	46,306	46,306	0
9999	Unidentified		41,955	(13,958)	(13,958)	0
DE00	Department of Defense		488,307	769,790	769,790	0
	Total		(1,503,865)	(1,775,741)	(1,775,741)	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>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Federal securities interest revenue including associated gains and losses (exchange) (RC 03)	ER	C	866	943
					Variance:	0
						0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
2000	Department of the Treasury		866	943	943	0
Total			(866)	(943)	(943)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Benefit program costs (RC 26)	GC	D	2,991,445	2,972,706
					Variance:	0
						0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
1601	Department of Labor		124,919	121,628	121,628	0
2400	Office of Personnel Management		2,866,526	2,851,078	2,851,078	0
Total			2,991,445	2,972,706	2,972,706	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>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Borrowing and other interest expense (RC 05)	GC	D	239	271
					Variance:	0
						0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
4700	General Services Administration		239	271	271	0
Total			239	271	271	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Buy/sell costs (RC 24)	GC	D	3,166,524	2,838,794
					Variance:	0
						0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		1,917	1,293	1,293	0
0400	GOVERNMENT PRINTING OFFICE		7,719	9,782	9,782	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		3,059	1,645	1,645	0
1000	THE JUDICIARY		5,086	0	0	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT		193	0	0	0
1200	Department of Agriculture		58,315	29,269	29,269	0
1300	Department of Commerce		59,452	50,045	50,045	0
1400	Department of the Interior		4,496	2,924	2,924	0
1601	Department of Labor		7,607	6,266	6,266	0
1800	United States Postal Service		21,795	19,979	19,979	0

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1900	Department of State		240,946	217,355	217,355	0
2000	Department of the Treasury		35,026	19,059	19,059	0
2400	Office of Personnel Management		76,344	58,594	58,594	0
2700	Federal Communications Commission		44	176	176	0
2800	Social Security Administration		21	114	114	0
3100	U. S. Nuclear Regulatory Commission		32	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS		461	4,776	4,776	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		15	5	5	0
4700	General Services Administration		2,200,661	1,950,738	1,950,738	0
4900	National Science Foundation		309	534	534	0
5100	Federal Deposit Insurance Corporation		198	0	0	0
5600	CENTRAL INTELLIGENCE AGENCY		12,441	38,367	38,367	0
6200	OFFICE OF SPECIAL COUNSEL		0	109	109	0
6800	Environmental Protection Agency		218	5	5	0
6900	Department of Transportation		43,176	28,174	28,174	0
7000	Department of Homeland Security		146,554	186,862	186,862	0
7200	Agency for International Development		194	175	175	0
7300	Small Business Administration		0	(208)	(208)	0
7500	Department of Health and Human Services		57,148	40,855	40,855	0
8000	National Aeronautics and Space Administration		344	39	39	0
8600	Department of Housing and Urban		487	90	90	0

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
	Development					
8800	NATIONAL ARCHIVES AND RECORDS ADM.		1,562	12,810	12,810	0
8900	Department of Energy		18,014	21,837	21,837	0
9100	Department of Education		251	1,038	1,038	0
9300	FEDERAL MEDIATION AND CONCILIATION SVC.		(67)	460	460	0
9500	Independent and Other Agencies		393	22,416	22,416	0
9900	Treasury General Fund		(18,472)	0	0	0
9999	Unidentified		118	(4,294)	(4,294)	0
DE00	Department of Defense		180,467	117,505	117,505	0
	Total		3,166,524	2,838,794	2,838,794	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Imputed costs (RC 25)	GC	D	939,382	801,659
				Variance:	0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		33,107	18,468	18,468	0
2400	Office of Personnel Management		906,275	783,191	783,190	1
	Total		939,382	801,659	801,658	1

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Accrual for amounts to be collected for others and transferred to the General Fund (RC 29)	CF	D	0	0
				Variance:	0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		0	0	151	(151)
	Total		0	0	151	(151)

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	CF	D	(11)	151
				Variance:	0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		(11)	151	0	151
	Total		(11)	151	0	151

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Collections for others transferred to the General Fund (RC 44)	CF	D	0	0
				Variance:	0	0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
9900	Treasury General Fund		0	0	6,015	(6,015)
	Total		0	0	6,015	(6,015)

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Non-entity collections transferred to the General Fund (RC 44)	CF	D	8,204	6,015
				Variance:	0	0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
9900	Treasury General Fund		8,204	6,015	0	6,015
	Total		8,204	6,015	0	6,015

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SCNP		Nonexpenditure transfers-out of unexpended appropriations and financing sources (RC 08)	CF	D	801,516	166,430

Variance: 0 0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
1000	THE JUDICIARY		3,884	0	0	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT		390	0	0	0
1300	Department of Commerce		4,500	6,365	6,365	0
9500	Independent and Other Agencies		0	18,649	18,649	0
9900	Treasury General Fund		693,000	0	0	0
9999	Unidentified		99,742	141,416	141,416	0
Total			801,516	166,430	166,430	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Transfers-out without reimbursement (RC 18)	CF	D	1,158	302

Variance: 0 0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
1200	Department of Agriculture		0	1	1	0
1400	Department of the Interior		8	119	119	0
1900	Department of State		0	20	20	0
4700	General Services Administration		0	12	12	0
6900	Department of Transportation		0	1	1	0
7000	Department of Homeland Security		0	47	47	0

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
7500	Department of Health and Human Services		0	12	12	0
8000	National Aeronautics and Space Administration		0	20	20	0
9500	Independent and Other Agencies		0	24	24	0
9999	Unidentified		1,075	0	0	0
DE00	Department of Defense		75	46	46	0
Total			1,158	302	302	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Appropriations received as adjusted (rescissions and other adjustments) (RC 41)	F	C	588,457	(2,165,734)
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		588,457	(2,165,734)	0	(2,165,734)
Total			(588,457)	2,165,734	0	(2,165,734)

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SCNP		Federal securities interest revenue including associated gains and losses (nonexchange) (RC 03)	F	C	6,280	5,106
				Variance:	0	0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
2000	Department of the Treasury		6,280	5,106	5,106	0
	Total		(6,280)	(5,106)	(5,106)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Imputed financing source (RC 25)	F	C	939,382	801,659
				Variance:	0	0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
2000	Department of the Treasury		33,107	18,468	18,468	0
2400	Office of Personnel Management		906,275	783,191	783,191	0
	Total		(939,382)	(801,659)	(801,659)	0

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SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	C	551,532	562,505
Variance:					0	0

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1000	THE JUDICIARY		427,639	0	0	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT		20,153	0	0	0
7000	Department of Homeland Security		4,000	4,000	4,000	0
9500	Independent and Other Agencies		0	417,089	417,089	0
9999	Unidentified		99,740	141,416	141,416	0
Total			(551,532)	(562,505)	(562,505)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Other budgetary financing sources (RC 29) "G"	F	C	27,106,438	27,712,198
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		27,106,438	27,712,198	(26,000)	27,738,198
Total			(27,106,438)	(27,712,198)	26,000	27,738,198

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SCNP		Transfers-in without reimbursement (RC 18)	F	C	4,793	2,382
Variance:					0	0

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1400	Department of the Interior		9	0	0	0
2000	Department of the Treasury		13	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS		33	36	36	0
4700	General Services Administration		166	0	0	0
7000	Department of Homeland Security		271	219	219	0
7200	Agency for International Development		200	0	0	0
7500	Department of Health and Human Services		5	0	0	0
8900	Department of Energy		371	172	172	0
9999	Unidentified		1,483	0	0	0
DE00	Department of Defense		2,242	1,955	1,955	0
Total			(4,793)	(2,382)	(2,382)	0

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CUST		Collections for others transferred to the General Fund (RC 44)	CF	D	7,191,984	503,972
				Variance:	0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		7,191,984	503,972	0	503,972
	Total		7,191,984	503,972	0	503,972

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
CUST		Other budgetary financing sources (RC 29) "G"	F	C	(6,693,859)	(4,732,867)
				Variance:	0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		(356)	(509)	(509)	0
1200	Department of Agriculture		(156,297)	(136,258)	(136,258)	0
1300	Department of Commerce		(731)	(6,000)	(6,000)	0
1400	Department of the Interior		(35,177)	(36,174)	(36,174)	0
1500	Department of Justice		(542,849)	(257,869)	(257,869)	0
1601	Department of Labor		(2,245)	(3,897)	(3,897)	0
1800	United States Postal Service		(23,457)	(26,790)	(26,790)	0
1900	Department of State		(4,528)	(2,208)	(2,208)	0
2000	Department of the Treasury		(1,301,974)	(2,025,807)	(2,025,807)	0
2400	Office of Personnel Management		(48,872)	(43,447)	(43,447)	0
2500	National Credit Union Administration		(1,375,000)	(1)	(1)	0

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
2700	Federal Communications Commission		6	(757)	(757)	0
2800	Social Security Administration		(554)	(699)	(699)	0
3300	Smithsonian Institution		(1,277)	(8)	(8)	0
3600	DEPARTMENT OF VETERANS AFFAIRS		(78,350)	(123,179)	(123,179)	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		0	(2)	(2)	0
4700	General Services Administration		(29,173)	(51,966)	(51,966)	0
5000	Securities and Exchange Commission		(3)	(3)	(3)	0
5100	Federal Deposit Insurance Corporation		(702,050)	(419)	(419)	0
6000	Railroad Retirement Board		(286)	(414)	(414)	0
6400	Tennessee Valley Authority		(438)	(291)	(291)	0
6800	Environmental Protection Agency		(265,167)	(185,060)	(185,060)	0
6900	Department of Transportation		(17,363)	(5,185)	(5,185)	0
7000	Department of Homeland Security		(101,451)	(131,067)	(131,067)	0
7200	Agency for International Development		(4,101)	(44,212)	(44,212)	0
7300	Small Business Administration		(12,163)	(14,792)	(14,792)	0
7500	Department of Health and Human Services		(1,253,387)	(1,151,278)	(1,151,278)	0
8000	National Aeronautics and Space Administration		(44)	(5,288)	(5,288)	0
8300	Export-Import Bank of the United States		(1,908)	(13,855)	(13,855)	0
8600	Department of Housing and Urban Development		(470,875)	(24,226)	(24,226)	0
8900	Department of Energy		(6,040)	(10,585)	(10,585)	0

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

11-17-2014 19:18:51

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

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Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9100	Department of Education		(22,929)	(23,219)	(23,219)	0
9500	Independent and Other Agencies		(78,277)	(114,607)	(114,607)	0
9900	Treasury General Fund		(67,684)	(172,088)	(676,060)	503,972
DE00	Department of Defense		(88,859)	(120,707)	(120,707)	0
	Total		6,693,859	4,732,867	5,236,839	503,972

Notes Report

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2014	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	
							Rounding Method: Thousands	
							Decimal: Zero	
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes	
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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2014	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	Describe any significant events or transactions that occurred after the date of the Balance Sheet but before the issuance of agency's audited financial statements that have a material effect on the financial statements and, therefore, require adjustments or disclosure in the statements.	
2	Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	
3	When applying the general rule of the Statements of Federal Financial Accounting Standards (SFFAS) No. 7, par. 48, describe the specific potential accruals that are not made and the practical and inherent limitations affecting the accrual of taxes and duties.	
4	Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differ from that prescribed by SFFAS No. 7, par. 48.	
5	List all of the agency's components for which balances and activities are not combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	
6	List all of the agency's components for which balances and activities are combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	
7	Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 - FR Notes.	
8	Provide any other relevant information pertaining to the Federal Reserve Earnings.	
9	Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info, tab, Related party receivables" line.	
10	Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info " tab," Related party payables" line.	
11	Describe the "Other Notes Info" tab, "Related party operating revenue" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	
12	Describe the "Other Notes Info" tab, "Related party net cost of operations" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	
13	Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the "Other Notes Info" tab, "Related party economic dependency transactions" section.	
14	Provide details on the investments in related parties.	

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2014	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		
Line	Question	Answer
15	Provide details on related party leases.	
16	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.	
17	Provide any other useful information on related parties.	

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - 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	2014 - SEPTEMBER	2013 - SEPTEMBER		
Cash and other monetary assets		D	A	190,965	174,798		
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero	
Line Status	Line Description			2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
3	Other cash - not restricted			52,148	60,175	60,175	0
4	Other cash - restricted			138,817	114,623	114,623	0
7	Foreign currency						
	Total			190,965	174,798	174,798	0

Threshold		
Line Description	Question	Answer
Line Item Notes - Other cash - not restricted (2014 - 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 an decrease in Other Cash related project-generated funds.
Line Item Notes - Other cash - restricted (2014 - 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 Increase is related to normal operations of the Asset Forfeiture Fund and Seized Assets Deposit Fund.

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 4	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: C	Section Name: Analysis of Cash Held Outside Treasury	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER
1		Total Cash Held Outside Treasury (reported to Treas central account thru the statement of Transac/ Stat of Accountbilit	Credit		
2			Credit		
3			Credit		
4			Credit		
5			Credit		
6			Credit		
7		Total cash reported in Note 2.	N/A		

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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.
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 donation 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 Fiscal Service (BFS) security, agency security, and/or non-federal security?	Yes, the Department has statutory authority to invest seized cash deposited. The cash is invested in securities in Bureau of Public Debt.
6	Describe the nature of the amount in the line item "Foreign currency."	N/A
7	Disclose any restrictions on the use (for example, by law, regulation, or agreement) of the amount in the line item "Foreign Currency."	N/A
8	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	N/A
9	Provide additional details describing the nature and cause of reconciling items reported in Section C, lines 2 through 6.	N/A
10	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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

Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR-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	2014 - SEPTEMBER	2013 - SEPTEMBER	
Accounts and taxes receivable, net		D	A	93,326	81,892	
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Accounts receivable, gross	108,874	96,109	96,109	0	
2	Related interest receivable - accounts receivable	549	106	106	0	
3	Penalties, fines, and administrative fees receivable	0	5	5	0	
4	Less: allowance for loss on accounts receivable	-15,256	-13,476	-13,476	0	
5	Less: allowance for loss on interest receivable	-5	-5	-5	0	
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-836	-847	-847	0	
Total		93,326	81,892	81,892	0	

Threshold		
Line Description	Question	Answer
Line Item Notes - Accounts receivable, gross (2014 - 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 in A/R is primarily driven by the change in accounting principle for the accrual of the United States Trustee (UST).
Line Item Notes - Related interest receivable - accounts receivable (2014 - 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 due to the OBDs and DEA expecting A/R payments from the public and interest accrued for those payments.

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

Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR-Note 6	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Text Data		
Line	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable.	The allowance for doubtful accounts for public receivable is estimated based on past collection experience and analysis of outstanding receivable 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.	Net accounts receivable include reimbursement and refund receivable due from federal agencies and the public, less the allowance for doubtful accounts. Generally, most intragovernment accounts receivable are considered fully collectible.

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

Note: 04A	Direct Loans Receivable, Net	Fiscal Year: 2014	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	2014 - SEPTEMBER	2013 - SEPTEMBER			
Loans receivable, net		D	A	0	0			
		Variance:		0	0	Rounding Method: Thousands	Decimal: Zero	
Line	Status	Line Description	CY Face Value of loans outstanding	CY Long-term cost of loans outstanding	CY Net Loans Receivable	PY Face Value of loans outstanding	PY Long-term cost of loans outstanding	PY Net Loans Receivable
15								
16								
17								
18								
19								
20		All other loans receivable						
Total								

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

Note: 04A	Direct Loans Receivable, Net	Fiscal Year: 2014	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	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
15			Debit				
16			Debit				
17			Debit				
18			Debit				
19			Debit				
20		All other loans receivable	Debit				
21		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	2014 - SEPTEMBER	2013 - 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

Line	Question	Answer
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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 04B	Loan Guarantees	Fiscal Year: 2014	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	2014 - SEPTEMBER	2013 - SEPTEMBER
Loan guarantee liabilities		C	L	0	0
		Variance:		0	0
				Rounding Method: Thousands	
				Decimal: Zero	
Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
13					
14					
15					
16					
17					
18	All other loan guarantee liabilities				
	Total				

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

Note: 04B	Loan Guarantees	Fiscal Year: 2014	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							
							Rounding Method: Thousands		Decimal: Zero						
Line	Status	Line Description	NB	CY Face Value of Loans Outstanding	D	CY Amount Guaranteed by the Government	D	CY Subsidy Expense	D	PY Face Value of Loans Outstanding	D	PY Amount Guaranteed by the Government	D	PY Subsidy Expense	D
12			N/A												
13			N/A												
14			N/A												
15			N/A												
16			N/A												
17		All other loans guarantee liabilities	N/A												
18		Total:	N/A												
Tab: Text Data											No Data Flag: YES				
Line	Question										Answer				
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.														

**U.S. Department of the Treasury
Bureau of the Fiscal Service
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Note: 05	Inventories and Related Property	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR notes 7 and 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	2014 - SEPTEMBER	2013 - SEPTEMBER		
Inventories and related property, net		D	A	265,614	274,168		
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero	
Line Status	Line Description			2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Gross Inventory - balance beginning of year			302,387	340,322	340,322	0
2	Prior-period adjustment (not restated)				-106	-106	
3	Capitalized acquisitions from the public			803,975	747,345	747,345	0
4	Capitalized acquisitions from Government agencies			14,714	22,839	22,839	0
5	Inventory sold or used			-823,422	-808,013	-808,013	0
6	Total allowance for inventories and related property			-32,040	-28,219	-28,219	0
Total				265,614	274,168	274,168	0

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

Note: 05	Inventories and Related Property	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR notes 7 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.							
Section: A		Section Name: Inventory Year-end Balances by Category Type				Line Attributes: Dollars	
						Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Inventory purchased for sale	Debit	97,836	112,474	112,474	0
2		Inventory held in reserve for future sale to the public	Debit				
3		Inventory and operating materials and supplies held for repair	Debit				
4		Inventory - excess, obsolete, and unserviceable	Debit	27,006	28,325	28,325	0
5		Operating materials and supplies held for use	Debit	30,311	18,628	18,628	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	142,501	142,960	142,960	0
11		Other related property	Debit				
12		Total allowance for inventories and related property	Credit	32,040	28,219	28,219	0
13		Total inventories and related property, net	N/A	265,614	274,168	274,168	0

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

Note: 05	Inventories and Related Property	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR notes 7 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Inventory Year-end Balances by Category Type	Line Attributes: Dollars	Decimal: Zero
Threshold		Rounding Method: Thousands	
Line Description	Question	Answer	
Other Notes Info - Inventory purchased for sale (2014 - 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 decrease was related to budget cuts and normal operations	
Other Notes Info - Operating materials and supplies held for use (2014 - 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 decrease was related to budget cuts and normal operations	

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Section: B	Section Name: Capitalized Acquisitions From Government Agencies by Trading Partner	Line Attributes: Dollars	Decimal: Zero				
		Rounding Method: Thousands					
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit	12,861	22,353	22,353	0
2		Department of Defense	Debit	1,853	486	486	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	14,714	22,839	22,839	0

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

Note: 05	Inventories and Related Property	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR notes 7 and 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
						Rounding Method: Thousands		
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Seized property	Debit	1,743,117	1,768,373	1,768,373	0	
2		Forfeited property	Debit	142,501	142,960	142,960	0	
3		Goods held under price support and stabilization programs	Debit					

Section: D		Section Name: Other Information - Number of Items/Volume				Line Attributes: Units		
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Seized property	N/A	88,597.0000	100,779.0000	100,779.0000	.0000	
2		Forfeited property	N/A	29,939.0000	28,161.0000	28,161.0000	.0000	
3		Goods held under price support and stabilization programs	N/A					

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

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

Note: 06	Property, Plant, and Equipment	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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	2014 - SEPTEMBER	2013 - SEPTEMBER				
Property, plant and equipment, net		D	A	9,678,390	10,017,323				
		Variance:		0	0	Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	CY PP&E	CY Accum. Depr./Amortization	CY Net PP&E	PY PP&E	PY Accum. Depr./Amortization	PY Net PP&E	
1		Balance beginning of year	18,178,543	8,161,220	10,017,323	17,938,261	7,752,117	10,186,144	
2		Prior-period adjustments (not restated)	-356,573	-225,743	-130,830	-540,365	-291,596	-248,769	
3		Capitalized acquisitions from the public	551,444		551,444	794,277		794,277	
4		Capitalized acquisitions from government agencies	153,443		153,443	147,390		147,390	
5		Deletions from the Balance Sheet, including deletions related to partial impairment of PP&E (for early implementation of SFFAS44)	-145,910	-68,580	-77,330	-209,130	-170,285	-38,845	
6		Revaluations	-1,333		-1,333	48,110	19	48,091	
7		Stewardship reclassifications							
8		Depreciation/amortization		834,327	-834,327		870,965	-870,965	
Total			18,379,614	8,701,224	9,678,390	18,178,543	8,161,220	10,017,323	

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

Note: 06	Property, Plant, and Equipment	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.							
Section: A		Section Name: Cost of PP&E for each category			Line Attributes: Dollars		
					Rounding Method: Thousands	Decimal: Zero	
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvement to land)	Debit	11,590,625	11,456,128	11,456,128	0
2		Furniture, fixtures, and equipmen (including aircraf, ships, vessels, small boats, and vehicles)	Debit	2,471,564	2,566,206	2,566,206	0
3		Construction in progress	Debit	483,475	474,893	474,893	0
4		Land and Land Rights	Debit	184,838	185,103	185,103	0
5		Internal use software	Debit	1,975,627	1,786,556	1,786,556	0
6		Assets under capital lease	Debit	90,400	90,856	90,856	0
7		Leasehold improvements	Debit	1,583,085	1,618,801	1,618,801	0
8		Other property, plant and equipment	Debit				
9		Total property, plant and equipment	N/A	18,379,614	18,178,543	18,178,543	0

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Accumulated Depreciation/Amortization	Line Attributes: Dollars
		Rounding Method: Thousands
		Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Credit	5,583,042	5,171,757	5,171,757	0
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	1,421,775	1,466,404	1,466,404	0
3		Internal use software	Credit	694,731	540,220	540,220	0
4		Assets under capital lease	Credit	57,514	54,955	54,955	0
5		Leasehold improvements	Credit	944,162	927,884	927,884	0
6		Other property, plant, and equipment	Credit				
7		Total accumulated depreciation/amortization	N/A	-8,701,224	-8,161,220	-8,161,220	0

Section: C	Section Name: Intragovernmental Capitalized acquisition amounts	Line Attributes: Dollars
		Rounding Method: Thousands
		Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit	98,134	104,920	104,920	0
2		Department of Defense	Debit	3,753	2,165	2,165	0
3		Department of the Interior	Debit	9			
4		Department of Justice	Debit	857	93	93	0
5		National Aeronautics and Space Administration	Debit				

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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	
						Rounding Method: Thousands	
						Decimal: Zero	
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
6		All other departments	Debit	50,690	40,212	40,212	0
7		Total capitalized assets from federal agencies	N/A	153,443	147,390	147,390	0

Section: D		Section Name: Gain/Loss on Sale/Disposition				No Data Flag: YES		Line Attributes: Dollars	
								Rounding Method: User-Defined	
								Decimal: User-Defined	
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes		
1		Gain/loss on sale/disposition of property, plant and equipment	Credit						

Tab: Text Data		
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).	NA
2	For early implementers of SFFAS 42, provide a general description of what constitutes general PP&E impairment. Include a general description of the PP&E remaining in use and the nature of the impairment (SFFAS44, par. 26a).	NA
3	Provide any other relevant information pertaining to this note and any material changes from the prior fiscal years' depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.	<p>With the exception of land, real property and leasehold improvements are capitalized when the cost of acquiring and/or improving the asset is \$250 or more and the asset has a useful life of two more years. Land is capitalized regardless of the acquisition cost. Real property is depreciated. The method is straight line method over the estimated useful life.</p> <p>Internal use software is capitalized when developmental phase cost or enhancement costs are \$5,000 or more and the asset has an estimated useful life of two or more years.</p>

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Note: 07	Debt and Equity Securities	Fiscal Year: 2014	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	2014 - SEPTEMBER	2013 - SEPTEMBER	
Debt and equity securities		D	A	0	0	
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
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: 2014	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	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
		Securities				
9		Other				
		Total				

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Note: 07	Debt and Equity Securities	Fiscal Year: 2014	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		Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unamortized Premium/Discount D	CY Net Investment	PY Basis (Costs) D	PY Unamortized Premium/Discount D	PY Net Investment		
1		Fixed/Debt Securities: Non-U.S. Government securities	N/A								
2		Fixed/Debt Securities: 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: 2014	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		Rounding Method: Thousands		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: 2014	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		Rounding Method: Thousands		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: 2014	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	
							Rounding Method: Thousands	
							Decimal: Zero	
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Change	
1		Proceeds from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit					
2		Gross realized gains (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit					
3		Gross realized losses (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Credit					
4		Gross gains included in earnings from sales from transfers of securities from available-for-sale into trading	Debit					
5		Gross losses included in earnings from sales 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: 2014	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	
							Rounding Method: Thousands	
							Decimal: Zero	
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	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: 2014	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 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: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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	2014 - SEPTEMBER	2013 - SEPTEMBER	
Other assets		D	A	384,374	448,851	
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Advances and prepayments	379,236	444,174	444,174	0
4	Regulatory assets				
5	Derivative assets				
6	Other assets	5,138	4,677	4,677	0
	Total	384,374	448,851	448,851	0

Threshold		
Line Description	Question	Answer
Line Item Notes - Advances and prepayments (2013 - 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 was related to a decrease in the budget.
Line Item Notes - Advances and prepayments (2014 - 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 was related to a decrease in the budget.

Tab: Text Data		
Line	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	Advance and prepayments, classified as assets on the Consolidated Balance Sheet, consist primarily of funds disbursed to grantees in excess of total expenditures made by those grantee to third parties, funds advance to state and local participation in the DEA Domestic Cannabis Eradication and Suppression Program and travel advances issued to federal employee for official travel. Travel advances are limited to meals and incidental expense 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 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 the amounts that are designated as either non-hedging or hedging instruments.	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

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Note: 09	Accounts Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 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	2014 - SEPTEMBER	2013 - SEPTEMBER	
Accounts payable		C	L	5,879,495	4,203,261	
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero
Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Accounts Payable	5,879,495	4,203,261	4,203,261	0	
	Total	5,879,495	4,203,261	4,203,261	0	
Threshold						
Line Description	Question	Answer				
Line Item Notes - Accounts Payable (2014 - 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 increase is due to a change in AFF standard operating procedure.				

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Note: 09	Accounts Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 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: Interest		No Data Flag: YES		Line Attributes: Dollars	
				Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	2014 - SEPTEMBER C	2013 - SEPTEMBER C	Previously Rptd C	Line Item Changes D
1		Interest accrued and owed to others	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.						

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR-Note 5	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Investments in Federal Debt securities	Line Attributes: Dollars
		Rounding Method: Thousands
		Decimal: Zero

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value of the investment D	PY Unamortized discount C
23			N/A						
24			N/A						
25			N/A						
26		All other programs and funds	N/A	7,587,368	3,039	2,271	7,586,600	5,172,332	2,611
27		Total	N/A	7,587,368	-3,039	2,271	7,586,600	5,172,332	-2,611

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	2,082	5,171,803
27		Total	N/A	2,082	5,171,803

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
1	I		N/A						
2	I		N/A						
3	I		N/A						
4	I		N/A						
5	I		N/A						
6	I		N/A						
7	I		N/A						
8	I		N/A						
9	I		N/A						
10	I		N/A						
11	I		N/A						
12	I		N/A						

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR-Note 5	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B		Section Name: Fiduciary Funds - Tresury 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	I		N/A								
14	I		N/A								
15	I		N/A								
16		Total	N/A								

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
1	I		N/A		
2	I		N/A		
3	I		N/A		
4	I		N/A		
5	I		N/A		
6	I		N/A		
7	I		N/A		
8	I		N/A		
9	I		N/A		
10	I		N/A		
11	I		N/A		
12	I		N/A		
13	I		N/A		
14	I		N/A		
15	I		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: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR-Note 5	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Fiduciary Funds-Treasury Securities Held by All Other Agency Funds with Fiduciary Activity		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C		
1	I		N/A								
2	I		N/A								
3	I		N/A								
4	I		N/A								
5	I		N/A								
6	I		N/A								
7	I		N/A								
8	I		N/A								
9	I		N/A								
10	I		N/A								
11	I		N/A								
12	I		N/A								
13	I		N/A								
14	I		N/A								
15	I		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: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR-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
			Rounding Method: Thousands	

Line	Status	Line Description	NB	PY Unamortized premium C	PY Net Investment
1	I		N/A		
2	I		N/A		
3	I		N/A		
4	I		N/A		
5	I		N/A		
6	I		N/A		
7	I		N/A		
8	I		N/A		
9	I		N/A		
10	I		N/A		
11	I		N/A		
12	I		N/A		
13	I		N/A		
14	I		N/A		
15	I		N/A		
16		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.	

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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	2014 - SEPTEMBER	2013 - SEPTEMBER	
Federal employee and veteran benefits payable		C	L	1,691,157	1,642,688	
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero

Line	Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension and accrued benefits				
2		Post-retirement health and accrued benefits				
3		Veteran's compensation and burial benefits				
4		Life Insurance and accrued benefits				
5		FECA Benefits	1,679,245	1,632,616	1,632,616	0
6		Liability for other retirement and postemployment benefits	11,912	10,072	10,072	0
Total			1,691,157	1,642,688	1,642,688	0

Threshold		
Line Description	Question	Answer
Line Item Notes - Liability for other retirement and postemployment benefits (2014 - 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 increase is related to new hiring.

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Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	AFR 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
			Rounding Method: Thousands	

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	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		Normal Costs (SFFAS No. 5, par. 72)	Credit				
5		Interest on pension liability during the period	Credit				
6		Prior (and past) service cost (from the initiation of a new plan)	Credit				
7		Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	Credit				
8		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	Credit				
9		Other	Credit				
10		Total pension expense (SFFAS No. 5, par.72)	N/A				
11		Less Benefits Paid	Debit				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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	Rounding Method: Thousands	Decimal: Zero
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Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
12		Pension and Accrued Benefits Liability-end of period	N/A				

Section: B	Section Name: Pension Liability Long-Term Significant Assumptions Used in the Current FY and Prior FY Valuation	No Data Flag: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest (except OPM)	N/A				
2		Rate of inflation (except OPM)	N/A				
3		Projected salary increases (except OPM)	N/A				
4		CSRS - rate of interest (OPM only)	N/A				
5		CSRS - rate of inflation (OPM only)	N/A				
6		CSRS - projected salary increases (OPM only)	N/A				
7		CSRS - cost of living adjustment (OPM only)	N/A				
8		FERS - rate of interest (OPM only)	N/A				
9		FERS - rate of inflation (OPM only)	N/A				
10		FERS - projected salary increases (OPM only)	N/A				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Pension Liability Long-Term Significant Assumptions Used in the Current FY and Prior FY Valuation	No Data Flag: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
11		FERS - cost of living adjustment (OPM only)	N/A				

Section: C	Section Name: Postretirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
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Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Postretirement health and accrued benefits liability-beginning of period (SFFAS No. 5, par.88)	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		Normal costs	Credit				
5		Interest on liability	Credit				
6		Actuarial (gains)/losses (from experience)	Credit				
7		Actuarial (gains)/losses (from assumption changes)	Credit				
8		Other	Credit				
9		Total	N/A				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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	Rounding Method: Thousands	Decimal: Zero
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Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
10		postretirement health benefits expense					
		Less claims paid	Debit				
11		Postretirement health and accrued benefits liability-end of period	N/A				

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Section: D	Section Name: Postretirement Health Liability Significant Assumptions Used in Determining the Current FY and Prior FY Valuation	No Data Flag: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Ultimate rate of medical trend	N/A				
3		Single equivalent rate of medical trend	N/A				

Section: F	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	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	Debit				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	AFR Balance Sheet
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: F	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
		in line 2					
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				
6		Projected future payments for pension benefits (VA only)	Credit				
7		Average medical cost per year (VA only)	Credit				

Section: L	Section Name: Civilian Life Insurance and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
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Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Actuarial accrued life insurance 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	N/A				
4		New entrant expense	Credit				
5		Interest on life	Credit				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: L	Section Name: Civilian Life Insurance and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
6		insurance liability during the period Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	Credit				
7		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	Credit				
8		Other	Credit				
9		Total life insurance expense	N/A				
10		Less costs paid	Debit				
11		Actuarial accrued life insurance benefits liability - end of period	N/A				

Section: M	Section Name: Civilian Actuarial Life Insurance Liability	No Data Flag: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of interest	N/A				
2		Rate of increases in salary	N/A				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	AFR Balance Sheet
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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Tab: Text Data		No Data Flag: YES	
Line	Question		Answer
1	Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life) (SFFAS No. 5, par. 110, table 9): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.		
2	For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans (SFFAS No. 5, par. 67).		
3	Provide 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).		
7	Provide the reason for significant changes in the actuarial liability for the DOD Military Retirement Fund for the current FY (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).		
8	Provide the reason for significant changes in the actuarial liability for the DOD Medicare Eligible Retiree Health Care Fund (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).		
9	Provide the reason for significant changes in the actuarial liability for veterans compensation and burial benefits (VA only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).		
10	Provide the source(s) of the information entered for Line Item Notes tab lines 4, 5, and 6.		
11	Provide the source(s) for the components of pension expense entered in Section A.		
12	Provide the source(s) for the interest rate for pension expense 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 for pension expense entered in Section D.		
15	Provide the source(s) for workers' compensation benefits entered in Sections N and O (to be completed only by DOL).		

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	AFR Balance Sheet
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Text Data		
Line	Question	Answer
16	Provide the source(s) for the life insurance benefits entered in Section P (to be completed only by VA).	
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: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR-Notes 11, 12, and 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	2014 - SEPTEMBER	2013 - SEPTEMBER	
Environmental and disposal liabilities		C	L	78,799	76,676	
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
9					
10					
11					
12					
13					
14	Other Environmental and Disposal Liabilities	78,799	76,676	76,676	0
	Total	78,799	76,676	76,676	0

Threshold		
Line Description	Question	Answer
Line Item Notes - Other Environmental and Disposal Liabilities (2014 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	Environmental and Disposal Liabilities consist of Firing ranges and Asbestosclean up.

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR-Notes 11, 12, and 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: Other Related Information	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined		
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit				
2		Unrecognized portion of est total asbestos-related cleanup costs assoc with gen PP&E SFFAS No6 par 109 Bulletin 2006-1	Debit				
3		Asbestos-related environmental and disposal liability (Technical Bulletin 2006-1)	Debit				

Tab: Text Data

Line	Question	Answer
1	List the applicable laws and regulations covering cleanup requirements	Per SFFAS No.5, Accounting for Liabilities of the Federal Government, SFFAS No.6Accounting for Property, Plant, and Equipment , and Technical Release No. 2Determining Probable and Reasonably estimable for environmental Liabilities in the federal government, technical Release No. 10, Implementation Guidance on Asbestos cleanup cost Associated with facilities and installed Equipment, and Technical Release No. 11, Implementation Guidance on Cleanup Cost Associated with Equipment, federal agencies required to recognized liabilities for environmental clean-up costs when the future outflow or sacrifice of resources is probable and reasonably estimated.
2	Provide a description of the type of environmental and disposal liabilities identified.	The Bureau of Prisons (BOP) operated firing ranges on 67 of the sites where its institutions are located. Use of these firing ranges generated wastes consisting primarily of lead shots and spent rounds from rifles, shotguns, pistols, and automatic weapons. In addition, BOP and the Federal Bureau of Investigation (FBI) recognized the estimated total cleanup cost for friable and no-friable asbestos for some of their facilities.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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Note: 13	Benefits Due and Payable	Fiscal Year: 2014	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	2014 - SEPTEMBER	2013 - SEPTEMBER
Benefits due and payable		C	L	0	0
		Variance:		0	0
				Rounding Method: Thousands	
				Decimal: Zero	
Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Other Entitlement BenefitsDue and Payable				
	Total				

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.		

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Note: 14	Insurance and Guarantee Program Liabilities	Fiscal Year: 2014	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	2014 - SEPTEMBER	2013 - SEPTEMBER	
Insurance and guarantee program liabilities		C	L	0	0	
Variance:				0	0	Rounding Method: Thousands Decimal: Zero
Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes	
7	Other Insurance Programs					
8						
9						
Total						

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

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Note: 15	Other Liabilities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER	
Other liabilities		C	L	6,013,158	5,960,526	
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Deferred revenue	662,462	621,440	621,440	0
2		Accrued wages and benefits	1,122,019	1,085,917	1,085,917	0
4		Other debt				
6		Legal and other contingencies	58,125	26,571	26,571	0
7		Grant payments due to State and local governments and others	485,533	387,629	387,629	0
8		Other employee and actuarial liabilities				
10		D.C. pension liability				
11		Custodial liabilities	132,676	200,744	200,744	0
12		Accrued annual leave				
14		Advances and prepayments	10,956	10,233	10,233	0
15		Farm and other subsidies				
16		Deposit funds	79,152	71,872	71,872	0
17		Bonneville Power Administration non-federal power projects as well as capital lease liabilities and disposal liabilities				
18		Derivative liabilities				
19						
20						
21						
22		Other Liabilities	3,462,235	3,556,120	3,623,963	-67,843
Total			6,013,158	5,960,526	6,028,369	-67,843

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Note: 15	Other Liabilities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Threshold

Line Description	Question	Answer
Line Item Notes - Legal and other contingencies (2014 - 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 related to an increase in normal operations
Line Item Notes - Grant payments due to State and local governments and others (2014 - 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 related to a increase in funding levels.
Line Item Notes - Custodial liabilities (2014 - 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 decrease is related to non-federal entities by Debt Collection Management(DCM) as required by the Federal Debt Recovery Act of 1986
Line Item Notes - Other Liabilities (2014 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	This change is related to a decrease in consisting of Radiation Exposure Compensation Act Liabilites and September 11th Victim Compensation Fund liabilities.

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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 and the documentation support by email to FRD's central mailbox at financial.reports@fms.treas.gov if amounts identified cannot be directly traced to the agency's financial report.	The liabilities reported on consists of deferred revenue; accrued wages and benefits; capital lease liabilities; custodial liabilities; advance and other liabilities; and other liabilities. See AFR Section II page 51 Note 15.
2	Provide a description and related amounts for balances that exceed \$50 million on the Line Item Notes tab, line 21, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	n/a
3	Provide the amounts that are designated as either non-hedging or hedging instruments.	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

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2014	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
			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		

Section: B	Section Name: Federal Prior-Period Adjustments - Restated	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		

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2014	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	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		

Section: D	Section Name: Federal Correction of Errors	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		

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2014	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
			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		

Section: F	Section Name: Federal Immaterial Errors	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		

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2014	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
Line	Question	Answer
1	Describe the restatements to the prior year that resulted from correcting errors that occurred in the prior year (data reported in Sections A and B).	
2	Describe any errors that occurred in years preceding the prior year that adjusted the prior-year beginning net position (data reported in Sections C and D).	
3	Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current-year operations (data reported in Sections E and F).	
4	Describe any reclassifications/adjustments of the previous year (2011) reporting in this year's (2012) Closing Package (data reported in Section G). Exclude 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.	

**U.S. Department of the Treasury
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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 16	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Insurance Contingencies (Reasonably Possible Only)	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
4			Credit				
5			Credit				
6			Credit				
7			Credit				
8			Credit				
9		Other insurance contingencies	Credit				
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	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
3	I		Credit				
4	I		Credit				
5	I		Credit				
6	I		Credit				
7	I		Credit				
8	I	Other insurance in force	Credit				
9	I	Total	Debit				

Section: C	Section Name: Civil Litigation, Claims and Assessments	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range(Low end)	CY Estimated Range (High end)	CY Claim amount(Unable to determine loss)	PY Accrued/Estimated amount	PY Estimated Range(Low end)
1		Probable	Credit	58,125	58,125	108,530		26,571	26,571
2		Reasonably Possible	Credit		94,714	154,658			83,310

Line	Status	Line Description	NB	PY Estimated Range (High end)	PY Claim amunt (unable to determine)
1		Probable	Credit	51,101	
2		Reasonably Possible	Credit	117,481	

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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	Note 16
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D	Section Name: Environmental Litigation, Claims, and Assessments	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High 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	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	CY Probable	CY Reasonably Possible	PY Probable	PY Reasonably Possible
3			Credit				
4			Credit				
5			Credit				

Tab: Text Data

Line	Question	Answer
1	Provide the nature of the insurance contingencies.	N/A
2	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 bids protest. FY2014 the department's range of loss for probable liabilities is \$58,125 and 108,530.
3	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 bids protest. FY2014 the department's range of loss for probable liabilities is \$94,714 and 154,658.
4	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.	The total claim amount for cases assessed as "unable to determine" is 37,800; this amount has no material effect on the Financial Statements.
5	Describe the other claims that may derive from treaties or international agreements.	N/A
6	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: 19	Commitments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 13 and Note 20	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Capital leases-Asset			Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal		
1		Building	Debit	0	89,625	0	89,625		
2		Land	Debit	0	0				
3		Equipment	Debit	0	775		1,231		
4		Software license	Debit	0	0				
5		Other	Debit	0	0				
6		Accumulated depreciation/amortization	Credit	0	57,514		54,955		
7		Net assets under capital leases	N/A	0	32,886	0	35,901		

Threshold		
Line Description	Question	Answer
Other Notes Info - Equipment (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)	FPI disposed of Equipment.

Section: B		Section Name: Capital leases - Liability			Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal		
1		Future minimum lease programs	Credit		209		9,308		
2		Imputed interest	Debit		3		524		
3		Executory costs including any profit	Debit		15		21		
4		Total capital lease liability	N/A		-191		-8,763		

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)	BOP and FPI cancelled future leases.
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)	BOP and FPI cancelled future leases.

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Note: 19	Commitments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 13 and Note 20	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Capital leases - Liability	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Threshold	Question	Answer
Line Description Other Notes Info - Executory costs including any profit (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	BOP and FPI cancelled future leases.

Section: C	Section Name: Commitments: Operating leases and undelivered orders	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Operating leases	Credit	4,285,807	0	4,408,317	497
2		Undelivered orders	Credit	0	35,580	680,284	8,309,338

Threshold	Question	Answer
Line Description Other Notes Info - Undelivered orders (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	Signafinificant decrease in undelivered orders for DEA and BOP.

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

Line	Status	Line Description	NB	CY Federal	CY Non-federal	PY Federal	PY Non-federal
9			Credit				
10			Credit				
11			Credit				
12			Credit				
13			Credit				
14		Total	N/A				

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Note: 19	Commitments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 13 and Note 20	
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	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreements.	
2	Provide any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail and reference the note, and/or location, in the agency's Performance and Accountability Report (PAR). At a minimum, describe briefly the significant accounting policies pertaining to this note.	

**U.S. Department of the Treasury
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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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		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 (Funds from Dedicated Collec) D	Other Federal Assets (Funds not From Dedicat Coll) D		
25		Crime Victims Fund	N/A		13,040,986	0	0				
26			N/A								
27			N/A								
28			N/A								
29			N/A								
30			N/A								
31		All other funds from dedicated collections	N/A		443,677	7,270,447	187	9,467			
32		Intra-agency funds from dedicated collections elimination amounts	N/A								
33		Total	N/A		13,484,663	7,270,447	187	9,467			
Line	Status	Line Description	NB	Other non-Federal Assets D	Total assets						
25		Crime Victims Fund	N/A	3,616	13,044,602						
26			N/A								
27			N/A								
28			N/A								
29			N/A								
30			N/A								
31		All other funds from dedicated collections	N/A	232,874	7,956,652						
32		Intra-agency funds from dedicated collections elimination amounts	N/A								
33		Total	N/A	236,490	21,001,254						

**U.S. Department of the Treasury
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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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		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 (Funds From Dedicated Collec) D	Other Federal Assets (Funds not from Dedicat Coll) D
25		Crime Victims Fund	N/A		10,133,214				
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A		389,578	4,928,873	187	3,487	
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A		10,522,792	4,928,873	187	3,487	
Line	Status	Line Description	NB	Other non-Federal assets D	Total assets				
25		Crime Victims Fund	N/A	182	10,133,396				
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	254,656	5,576,781				
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	254,838	15,710,177				

**U.S. Department of the Treasury
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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
25		Crime Victims Fund	N/A						12,971,522
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	3,010	134,136		5,319,630	-5,456,776	2,572,956
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-3,010	-134,136		-5,319,630	-5,456,776	-15,544,478
Line	Status	Line Description	NB	Total liabilities and net position					
25		Crime Victims Fund	N/A	-12,971,522					
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	-8,029,732					
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-21,001,254					

**U.S. Department of the Treasury
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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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 Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
25		Crime Victims Fund	N/A		15,886		59,869	-75,755	10,057,641
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	2,578	118,780		3,536,825	-3,658,183	1,918,599
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-2,578	-134,666		-3,596,694	-3,733,938	-11,976,240
Line	Status	Line Description	NB	Total liabilities and net position					
25		Crime Victims Fund	N/A	-10,133,396					
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	-5,576,782					
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-15,710,178					

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note-17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: E				Section Name: Revenue, Financing, Expenses, and Other - Current Year				Line Attributes: Dollars		
				Rounding Method: Thousands			Decimal: Zero			
Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue from Treasury Securities C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C	
25		Crime Victims Fund	N/A	10,057,641					3,591,494	
26			N/A							
27			N/A							
28			N/A							
29			N/A							
30			N/A							
31		All other funds from dedicated collections	N/A	1,910,926					3,514,995	
32		Intra-agency funds from dedicated collections elimination amounts	N/A							
33		Total	N/A	-11,968,567					-7,106,489	
Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program gross cost or benefit payments D	Program earned revenues C	Non-program expenses D	Net position, end of period	
25		Crime Victims Fund	N/A			677,613			-12,971,522	
26			N/A							
27			N/A							
28			N/A							
29			N/A							
30			N/A							
31		All other funds from dedicated collections	N/A		323,032	3,175,997			-2,572,956	
32		Intra-agency funds from dedicated collections elimination amounts	N/A							
33		Total	N/A		-323,032	3,853,610			-15,544,478	

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note-17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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Section: F				Section Name: Revenue, Financing, Expenses, and Other - Prior Year		Line Attributes: Dollars			
						Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue from Treasury Securities C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C
25		Crime Victims Fund	N/A	9,273,109					1,489,583
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	1,700,302		5,106			1,341
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-10,973,411		-5,106			-1,490,924
Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program gross cost or benefit payments D	Program earned revenues C	Non-program expenses D	Net position, end of period
25		Crime Victims Fund	N/A			705,051			-10,057,641
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	2,102,378		1,890,528			-1,918,599
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-2,102,378		2,595,579			-11,976,240

**U.S. Department of the Treasury
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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note-17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: G	Section Name: Number of Agency Funds From Dedicated Collections	Line Attributes: Units					
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Total number of funds from dedicated collections	N/A	6.0000	6.0000	6.0000	.0000

Section: H	Section Name: Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Current FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero				
Line	Status	Line Description	NB	Investment Revenue from securities C	Income Taxes and payroll withholdings C	Unemployment and excise taxes C	Other taxes and receipts C	Royalties and other special revenue C	Other financing sources C
19		Crime Victims Fund	N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A						
26		Intra-agency funds from dedicated collections elimination amounts	N/A						

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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 - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Current FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	Gross cost or benefit payments D	Earned revenues C	Non-program expenses D
19		Crime Victims Fund	N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24			N/A			
25		All other funds from dedicated collections	N/A			
26		Intra-agency funds from dedicated collections elimination amounts	N/A			

Section: I	Section Name: Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Prior FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	Investment Revenue from securities C	Income Taxes and payroll withholdings C	Unemployment and excise taxes C	Other taxes and receipts C	Royalties and other special revenue C	Other financing sources C
19		Crime Victims Fund	N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A						
26		Intra-agency funds from dedicated collections elimination amounts	N/A						

**U.S. Department of the Treasury
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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note-17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: I	Section Name: Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Prior FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	Gross cost or benefit payments D	Earned revenues C	Non-program expenses D
19		Crime Victims Fund	N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24			N/A			
25		All other funds from dedicated collections	N/A			
26		Intra-agency funds from dedicated collections elimination amounts	N/A			

Section: J	Section Name: Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	Gross Cost or benefit payments D	Earned Revenues for Funds C	Non-program Expenses D
19		Crime Victims Fund	N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24			N/A			
25		All other funds from dedicated collections	N/A			
26		Intra-agency funds from dedicated collections elimination amounts	N/A			

**U.S. Department of the Treasury
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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note-17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: K	Section Name: Intragovernmental Gross Cost and Revenue - Prior FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	Gross Cost or benefit payments D	Earned Revenues for Funds C	Non-program Expenses D
19		Crime Victims Fund	N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24			N/A			
25		All other funds from dedicated collections	N/A			
26		Intra-agency funds from dedicated collections elimination amounts	N/A			

Tab: Text Data		
Line	Question	Answer
1	Provide a general description of the individual funds from dedicated collections reported in the Other Notes Info tab (SFFAS No. 27, par. 33, as amended by SFFAS No. 43). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43).	The Department's Funds for Dedicated Collections consist of the Asset Forfeiture Fund; U.S. Trustee system Fund; Antitrust Division; Crime Victims Fund; 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, as amended by SFFAS No. 43.	Public Law 106-553; Public Law 98-473; Public Law 99-554; Public Law 102-395; Comprehensive Crime Control Act of 1984; and federal Prison Commissary Fund.
3	Explain any change in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly change the purpose of the fund or that redirect a material portion of the accumulated balance (SFFAS No. 27, par. 23.3, as amended by SFFAS No. 43).	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, as amended by SFFAS No. 43).	Merger fees, criminal fees, seizures/forfeitures, bankruptcy fees and sale of good and services.
5	Provide any other relevant information pertaining to this note, including explanation for prior-period adjustments, if any. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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Note: 25	Stewardship Land	Fiscal Year: 2014	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)	No Data Flag: YES	Line Attributes: Units
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Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
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
Line	Question	Answer
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).	
2	Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 42a).	
3	Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 42c).	
4	Provide any other information relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 26	Heritage Assets	Fiscal Year: 2014	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)	No Data Flag: YES	Line Attributes: Units
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Line	Status	Line Description	NB	Physical units at the end of the Current FY	Physical units at the end of the Prior FY
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)	No Data Flag: YES	Line Attributes: Units
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Line	Status	Line Description	NB	Physical units at the end of the Current FY	Physical units at the end of the Prior FY
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		

Tab: Text Data	No Data Flag: YES
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Line	Question	Answer
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 28a).	
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 25b).	
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: 27	Fiduciary Activities	Fiscal Year: 2014	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: Schedule of Fiduciary Net Assets - Deposit Funds - Current Year				No Data Flag: YES		Line Attributes: Dollars		
								Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	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	
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				No Data Flag: YES		Line Attributes: Dollars		
								Rounding Method: Thousands		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	
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: 2014	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		Rounding Method: Thousands		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		Rounding Method: Thousands		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: 2014	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
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Line	Status	Line Description	NB	CY Total number of fiduciary funds- all funds	PY Total number of fiduciary funds- all funds
1	I		N/A		
2	I		N/A		
3	I		N/A		
4	I		N/A		
5		Total number of fiduciary funds - all funds	N/A		

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

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Additional Note 30 - Summary of Significant Accounting Policies

A. Reporting Entity

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

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

- Assets Forfeiture Fund and Seized Asset Deposit Fund (AFF/SADF)
- 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)
- Federal Bureau of Prisons (BOP)
- Federal Prison Industries, Inc. (FPI)

B. Basis of Presentation

The Budget and Accounting Procedures Act of 1950 allows the Secretary of the Treasury to stipulate the format and requirements of executive agencies to furnish financial and operational information to the President and the Congress to comply with the Government Management Reform Act of 1994 (GMRA) (Pub. L. No. 103-356), which requires the Secretary of the Treasury to prepare and submit annual audited financial statements of the executive branch.

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B. Basis of Presentation (Continued)

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 line items and amounts on the comparative audited consolidated, department-level balance sheets, statements of net cost, statements of changes in net position, and statement on custodial activity, if applicable, to the closing package financial statements;
2. List closing package financial statement line item amounts identified as Federal by trading partner and amount;
3. Report notes information that is based on the Reclassified Balance Sheet line items and other notes information required to meet FASAB standards; and
4. Report other data information that is not based on the Reclassified Balance Sheet line items and other data noted information required to meet FASAB standards.

These financial statements have been prepared from the books and records of the Department in accordance with United States generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) and presentation guidelines in the U.S. Department of the Treasury's Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4700. The accompanying financial statements include the accounts of all funds under the Department's control.

C. Basis of Consolidation

The consolidated financial statements of the Department include the accounts of the AFF/SADF, OBDs, USMS, OJP, DEA, FBI, ATF, BOP, and FPI. All significant proprietary intra-departmental transactions and balances have been eliminated in consolidation.

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D. Basis of Accounting

Transactions are recorded on the accrual basis of accounting. Under the accrual basis, revenues are recorded when earned and expenses are recorded when incurred, regardless of when cash is exchanged.

Custodial activity reported on the Consolidated Statements of Changes in Net Position is prepared on the modified cash basis. Civil and Criminal Debt Collections are recorded when the Department receives payment from debtors. Accrual adjustments are made related to collections of fees and licenses.

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

E. Non-Entity Assets

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

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

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

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G. Investments

Investments are market-based Treasury securities issued by the Bureau of Public Debt. When securities are purchased, the investment is recorded at face value (the value at maturity). The Department's intent is to hold investments to maturity, unless the invested funds are needed to sustain operations. No provision is made for unrealized gains or losses on these securities because, in the majority of cases, they are held to maturity. The market value of the investments is the current market value at the end of the reporting period. It is calculated by using the "End of Day" price listed in The FedInvest Price File which can be found on the Bureau of Public Debt website (<http://www.fedinvest.gov/>). Investments are reported on the Consolidated Balance Sheets at their net value, the face value plus or minus any unamortized premium or discount. Premiums and discounts are amortized over the life of the Treasury security. The interest method is used for the amortization of premium and discount of Treasury notes and the straight-line method is used for Treasury bills. Amortization is based on the straight-line method over the term of the securities.

The amount of investments made by the Department's deposit funds were reclassified to Federal Investments on the Closing Package Balance Sheet, and the liability for those funds provided by the public are reported as "Other Liabilities (without reciprocals)".

The AFF, the U.S. Trustee System Fund, and the Federal Prison Commissary Fund are three Funds from Dedicated Collections that invest in Treasury securities. The Treasury does not set aside assets to pay future expenditures associated with funds from dedicated collections. Instead, the cash generated from Funds from Dedicated Collections is used by the Treasury for general Government purposes. When these funds redeem their Treasury securities to make expenditures, the Treasury will finance the expenditures in the same manner that it finances all other expenditures.

Treasury securities are issued to the funds as evidence of fund receipts and provide the funds with the authority to draw upon the U.S. Treasury for future authorized expenditures. Treasury securities held by funds from dedicated collections are an asset of the fund and a liability of the Treasury, so they are eliminated in consolidation for the U.S. Government-wide financial statements.

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H. Accounts Receivable

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

I. Inventory and Related Property

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

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

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

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

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J. General Property, Plant and Equipment

DOJ Financial Management Policy Memorandum (FMPM) 13-12, *Capitalization of General Property, Plant and Equipment and Internal Use Software*, was issued in FY 2013 with an effective date for reporting periods ending after September 30, 2014. Early implementation of the policy's increased capitalization thresholds was encouraged beginning October 1, 2012. The table below illustrates which portions of the new policy were implemented in FY 2014 and 2013 for the Department by component. Full implementation is required for DOJ components by the beginning of FY 2015.

Department Component	FY 2014				FY 2013			
	Real Property	Personal Property	Aircraft	Internal Use Software	Real Property	Personal Property	Aircraft	Internal Use Software
Assets Forfeiture Fund (AFF)					√	√	√	√
Offices, Boards and Divisions (OBDs)					√	√	√	√
United States Marshals Service (USMS)	√	√	√					√
Office of Justice Programs (OJP)					√	√	√	√
Drug Enforcement Administration (DEA)	√	√	√					√
Federal Bureau of Investigation (FBI)					√	√	√	√
Alcohol, Tobacco, and Firearms (ATF)	√	√	√	√				
Bureau of Prisons (BOP)								√
Federal Prison Industries, Inc. (FPI)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

For FY 2014 and 2013, as depicted in the above table, certain of the Department's components early implemented the below mentioned new capitalization thresholds for property acquisitions. The remainder of the components continue to use the below mentioned old capitalized thresholds.

For financial statement purposes, the primary changes relate to the capitalization thresholds for real property, including leasehold improvements; personal property; and internal use software which results in a decrease to the overall general PP&E balance.

FPI, as a revolving fund, is an exception to FMPM 13-12, which states that "Revolving Funds, Working Capital Funds, and Trust Fund entities may establish their own thresholds on capitalization of general PP&E and IUS projects." These thresholds must not conflict with FMPM 13-12, but may be more restrictive, at the discretion of the entity. Appropriation funded projects must comply with the capitalization thresholds as outlined in FMPM 13-12, as listed below.

Type of Property	New Capitalization Threshold	Old Capitalization Threshold
Real Estate	\$250	\$100
Personal Property	\$50	\$25
Aircraft	\$100	\$100
Internal Use Software	\$5,000	\$500

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J. General Property, Plant and Equipment (Continued)

Except for land, all general PP&E will be capitalized when the cost of acquiring or improving the property meets the threshold noted in the table above and has a useful life of two or more years. Land is capitalized regardless of the acquisition cost. Except for land, all general PP&E is depreciated or amortized, based on historical cost, using the straight-line method over the estimated useful life of the asset. Land is never depreciated. BOP and FPI capitalize personal property acquisitions over \$5 and \$10, respectively.

K. Advances to Others 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. Liabilities

Liabilities represent the monies or other resources that are likely to be paid by the Department as the result of a transaction or event that has already occurred. However, no liability can be paid by the Department absent proper budget authority. Accrued payroll and benefits are accrued based on the number of days in a pay period earned but not paid to employees at the end of the fiscal year.

M. Grant Payments Due to State and Local Governments and Others

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

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

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N. Contingencies and Commitments

The Department is involved in various administrative proceedings, legal actions, and claims. The Consolidated Balance Sheets include an estimated liability for those legal actions where management and the Chief Counsel consider adverse decisions “probable” and amounts are reasonably estimable. Legal actions where management and the Chief Counsel consider adverse decisions “probable” or “reasonably possible” and the amounts are reasonably estimable are disclosed in Note 18. However, there are cases where amounts have not been accrued or disclosed because the amounts of the potential loss cannot be estimated or the likelihood of an unfavorable outcome is considered “remote”.

O. Annual, Sick, and Other Leave

Annual and compensatory leave is expensed with an offsetting liability as it is earned and the liability is reduced as leave is taken. Each year, the balance in the accrued annual leave liability account is adjusted to reflect current pay rates. To the extent current or prior year appropriations are not available to fund annual and compensatory leave earned but not taken, funding will be obtained from future financing sources. Sick leave and other types of nonvested leave are expensed as taken.

P. Interest on Late Payments

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

Q. Retirement Plan

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

1. Employees hired before January 1, 1984, are covered by the Civil Service Retirement System (CSRS). For employees covered by CSRS, the Department contributes 7% of the employees' gross pay for regular and 7.5% for law enforcement officers' retirement.
2. Employees hired January 1, 1984 or later, are covered by the Federal Employees Retirement System (FERS).
 - a. Employees hired January 1, 1984 through December 31, 2012, are covered by FERS. The Department contributes 11.9% of the gross pay for regular employees and 26.3% for law enforcement officers.

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Q. Retirement Plan (Continued)

- b. Employees hired January 1, 2013 through December 31, 2013, are covered by the Federal Employees Retirement System-Revised Annuity Employees (FERS-RAE). The Department contributes 9.6% of the gross pay for regular employees and 24.0% for law enforcement officers.

- c. Employees hired January 1, 2014 or later are covered by the Federal Employees System-Further Revised Annuity Employees (FERS-FRAE). The Department contributes 9.6% of the gross pay for regular employees and 24.0% for law enforcement officers.

R. Federal Employee Compensation Benefits

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

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

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

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

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Bureau of the Fiscal Service
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Additional Note to the Closing Package Financial Statements**

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

S. Intragovernmental Activity

Intragovernmental costs and exchange revenue represent transactions made between two reporting entities within the federal government. Costs and earned revenues with the public represent exchange transactions made between the reporting entity and a non-federal entity. The classification of revenue or cost as “intragovernmental” or “with the public” is defined on a transaction-by-transaction basis. The purpose of this classification is to enable the federal government to prepare consolidated financial statements, not to match public and intragovernmental revenue with the costs incurred to produce public and intragovernmental revenue.

T. Revenues and Other Financing Sources

The Department receives the majority of funding needed to support its programs through Congressional appropriations. The Department receives annual, multi-year, and no-year appropriations that may be used, within statutory limits, for operating and capital expenditures. Additional funding is obtained through exchange 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 licenses with DEA that are valid for multiple years. These monies are recorded as liabilities in the financial statements. Deferred revenue also includes forfeited property held for sale. When the property is sold, deferred revenue is reversed and forfeiture revenue in the amount of the gross proceeds of the sale is recorded.

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U. Funds from Dedicated Collections

SFFAS No. 27, *Identifying and Reporting Earmarked Funds*, as amended by SFFAS 43 *Funds from Dedicated Collections: Amending Statement of Federal Financial Accounting Standards 27, Identifying and Reporting Earmarked Funds* (SFFAS No. 27, as amended), defines ‘Funds from Dedicated Collections’ as being financed by specifically identified revenues, provided to the government by non-federal sources, often supplemented by other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities, benefits or purposes, and must be accounted for separately from the Government’s general revenues. The three required criteria for a fund from dedicated collections are:

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

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

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**Entity – 1500 Department of Justice
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V. Allocation Transfer of Appropriation

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

The activity related to these transfers, included as part of these financial statements, is highlighted below:

OJP, as the parent, transfers funds from the Crime Victims Fund to the Department of Health and Human Services (HHS). This transfer is required by 42 U.S.C. §10603a {Sec. 14-4A} for *Child Abuse Prevention and Treatment Grants*. Amounts made available by section §10601(d) (2) of this title, for the purposes of this section, are to be obligated and expended by the Secretary of HHS for grants under section §5106c of this title.

OJP receives, as a child entity, allocation transfers of appropriations from the Executive Office of the President. This transfer is authorized by P.L. 111-117 and P.L. 112-74. Per OMB guidance OJP reports all budgetary and proprietary activity for *Do Right by Youth Pilot* transferred from the Executive Office of the President to OJP.

The Department also allocated funds from BOP, as the parent, to the Public Health Service (PHS), a primary division of the Department of Health and Human Services. PHS provides a portion of medical treatment for federal inmates. The money is designated and expended for current year obligation of PHS staff salaries, benefits, and applicable relocation expenses.

USMS, as the child, receives allocation transfers of appropriation from the Administrative Office of the U.S. Courts. The allocation transfers are used for costs associated with protective guard services - Court Security Officers at United States courthouses and other facilities housing federal court operations. These costs include their salaries (paid through contracts), equipment, and supplies. This transfer is performed on an annual basis. Per OMB guidance, the USMS reports all budgetary and proprietary activity transferred from the Administrative Office of the U.S. Courts to the USMS.

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

W. Tax Exempt Status

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

X. Use of Estimates

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

Y. Reclassifications

The FY 2013 financial statements were reclassified to conform to the FY 2014 Departmental financial statement presentation requirements. The reclassifications have no material effect on total assets, liabilities, net position or change in net position, as previously reported.

Z. Subsequent Events

Subsequent events and transactions occurring after September 30, 2014 through the date of the auditors' opinion have been evaluated for potential recognition or disclosure in the financial statements. The date of the auditors' opinion also represents the date that the financial statements were available to be issued.

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**Required Supplementary Information
(Unaudited)**

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

Other Data: 01	Taxes	Fiscal Year: 2014	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	
							Rounding Method: User-Defined	
							Decimal: User-Defined	
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Estimated realized value of compliance assessments as of the end of the period	Debit					
2		Estimated realizable value of pre-assessment work-in-progress	Debit					
3		Changes in 1 above	Debit					
4		Changes in 2 above	Debit					
5		Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit					
6		Management's best estimate of unasserted claims for refunds	Debit					
7		Changes in 4 and 5 above	Debit					
8		Changes in 6 above	Debit					
9		Amount of assessments written off that continue to be statutorily collectible (excluded from accounts receivable)	Debit					

**U.S. Department of the Treasury
Financial Management Service
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Other Data: 01	Taxes	Fiscal Year: 2014	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 (SFFAS No. 7 par 67-69)			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		Estimated 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					
Section: C		Section Name: Tax Gap			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		Tax gap estimate	Debit					

Tab: Other Text Data			
Section: A		Section Name: Taxes (SSFAS No.7, par. 67-69)	No Data: YES
Line	Question	Answer	
1	Provide the explicit definitions of estimated amounts of the size of the tax gap.		
2	Provide the appropriate explanation of the limited reliability of the estimates of the size of the tax gap.		
3	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.		

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

Other Data: 01	Taxes	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data		
Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)	No Data: YES
Line	Question	Answer
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 can be made.	

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	AFR and RSSI
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
1			Debit					
2		Discretionary Grantsto Indian Tribes	Debit	39,431	52,980	97,553	52,339	24,768
3		Formulation Grantsto States	Debit	-12	0	84	-1,139	11,389
4			Debit					
5			Debit					
6		Other	Debit					

Threshold		
Line Description	Question	Answer
Other Data Info - Discretionary Grantsto Indian Tribes (FY 2014)	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)	Related to normal operations.

Section: B	Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in development	Debit					

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Other Data: 08	Stewardship Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	AFR and RSSI
Status: Complete		I = Inactive Line	

Tab: Other Data Info.								
Section: C		Section Name: Investment in Human Capital (SFFAS No. 8, par 100)			No Data: YES		Line Attributes: Dollars	
							Rounding Method: User-Defined	
							Decimal: User-Defined	
Line	Status	Line Description	NB	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other Investments in human capital	Debit					
Section: D								
Section: D		Section Name: Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)			No Data: YES		Line Attributes: Dollars	
							Rounding Method: User-Defined	
							Decimal: User-Defined	
Line	Status	Line Description	NB	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investments in basic research	Debit					

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Other Data: 08	Stewardship Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	AFR and RSSI
Status: Complete		I = Inactive Line	

Tab: Other Data Info.							
Section: E		Section Name: Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)		No Data: YES		Line Attributes: Dollars	
						Rounding Method: User-Defined	
						Decimal: User-Defined	
Line	Status	Line Description	NB	FY 2014	FY 2013	FY 2012	FY 2011
1			Debit				
2			Debit				
3			Debit				
4			Debit				
5			Debit				
6		Other investment in applied research	Debit				

Tab: Other Text Data		
Section: A		Section Name: 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 corectional 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 physical property used in the "Other Data Info" tab. (SFFAS No.8 par. 87)	Cooperatiave Agreement Program Administered by USMS, Discretionaly Grants to Indian Tribes and Formula Grants to States.
Tab: Other Text Data		
Section: B		Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)
		No Data: YES
Line	Question	Answer
1	Provide a description of the major programs of Federal investments in development used in the "Other Data Info" tab. (SFFAS No. 8, par. 100)	
2	Provide a description of the progress of major developmental projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99).	

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Other Data: 08	Stewardship Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	AFR and RSSI
Status: Complete		I = Inactive Line	

Tab: Other Text Data		
Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 100)	No Data: YES
Line	Question	Answer
1	Provide a description of the major education and training programs considered Federal investments in human capital used in the "Other Data Info" tab (SFFAS No. 8, par. 94).	
Tab: Other Text Data		
Section: D	Section Name: Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)	No Data: YES
Line	Question	Answer
1	Provide a description of the major programs of Federal investments in basic research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	
2	Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99)	
Tab: Other Text Data		
Section: E	Section Name: Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)	No Data: YES
Line	Question	Answer
1	Provide a description of the major programs of Federal investments in applied research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	
2	Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99)	

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Other Data: 09	Deferred Maintenance	Fiscal Year: 2014	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												
Section: B		Section Name: Cost Estimate				No Data: YES			Line Attributes: Dollars		Rounding Method: User-Defined		Decimal: User-Defined		
Line	Status	Line Description	NB	2014 - SEPTEMBER		D									
1		Buildings, structures, and facilities	N/A												
2		Furniture, fixtures, and equipment	N/A												
3		Other general property, plant, and equipment	N/A												
4		Heritage assets	N/A												
5		Stewardship land	N/A												

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Other Data: 14	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	Fiscal Year: 2014	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	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	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 Federal insurance and guarantee programs related estimates and sensitivity of the estimates to changes in major assumptions (SFFAS No.5, par.114)	
2	Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5, par. 114)	
3	Provide a listing of the federal insurance and guarantee programs (SFFAS No. 5, par. 105).	

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.													
Section: A		Section Name: Operating Revenue to Budget Receipts				No Data: YES		Line Attributes: Dollars			Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	Budget Receipts	D	Operating Revenue	C	Diff Budget Receipts vs Operating Revenue	Cust Collections Trans to GF or Rec Agency	D	Cust Collections Received from Collecting Agency	C	Adj Diff Between Budget Rec vs Operating Rev
1		Individual income tax and tax withholdings	N/A										
2		Corporation income taxes	N/A										
3		Unemployment taxes	N/A										
4		Excise taxes	N/A										
5		Estate and gift taxes	N/A										
6		Customs duties	N/A										
7		Other taxes and receipts (Non-federal)	N/A										
9		Total	N/A										
Section: B		Section Name: Net Outlays to SBR				No Data: YES		Line Attributes: Dollars			Rounding Method: User-Defined		Decimal: User-Defined
Line	Status	Line Description	NB	CY - MTS Net Outlays	D	CY - SBR Net Outlays	C	CY - DIFFERENCE					
1		Net Outlays	N/A										

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)	No Data: YES	Line Attributes:
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Line	Status	Line Description	NB	CY - MTS Receipts	CY - PAR Amount	CY - Difference

Section: D	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only)	No Data: YES	Line Attributes:
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Line	Status	Line Description	NB	CY - MTS Undistributed Offsetting Receipts, Tble 5	CY - Earned Revenue Rejported on agency PAR	Difference

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.						
Section: E	Section Name: Operating Revenue to Undistributed Offsetting Receipts (DOI only)	No Data: YES	Line Attributes:			
Line	Status	Line Description	NB	MTS Undistributed Offsetting Receipts, Tble 5	Miscellaneous Earned Revenue reported on SCNP	Difference

Tab: Other Text Data						
Section: A	Section Name: Operating Revenue to Budget Receipts	No Data: YES				
Line	Question					Answer
1	Collecting agencies provide the Closing Package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.					
2	Receiving agencies provide the Closing Package line in which the custodial transfer-in/revenue was recorded and the trading partner code.					
3	Provide a detailed description of the difference and whether this difference will be resolved next FY.					

Tab: Other Text Data						
Section: B	Section Name: Net Outlays to SBR	No Data: YES				
Line	Question					Answer
1	Provide a detailed description of the difference and whether this difference will be resolved next FY.					

Tab: Other Text Data						
Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)	No Data: YES				
Line	Question					Answer
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR/AFR in the "Agency Notes" field.					

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data		
Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)	No Data: YES
Line	Question	Answer
2	Provide a detailed description fo the difference and whether this difference will be resolved next FY.	
Tab: Other Text Data		
Section: D	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only)	No Data: YES
Line	Question	Answer
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR in the "Agency Notes" field.	
2	Provide a detailed description fo the difference and whether this difference will be resolved next FY.	
Tab: Other Text Data		
Section: E	Section Name: Operating Revenue to Undistributed Offsetting Receipts (DOI only)	No Data: YES
Line	Question	Answer
1	Provide a detailed description fo the difference and whether this difference will be resolved next FY.	

**U.S. Department of the Treasury
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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.												
Section: A		Section Name: Components of Direct Loans Receivable, Gross - Current Year				No Data: YES		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	CY-Federal Direct Student Loans	CY-Electric Loans	CY-Rural Housing Service	CY-Federal Family Education Loan	CY-Water and Environmental Loans	CY-Farm Loans			
1		Direct Loans Receivable, Gross - Beginning of Year	Debit									
2		Disbursements (loans made/securities purchased)	Debit									
3		Repayments	Debit									
4		Losses	Debit									
5		Capitalized interest	Debit									
6		Capitalized dividends	Debit									
7		Other	Debit									
8		Direct Loans receivable, gross-end of the year	N/A									
Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-U.S. Agency for International Development	CY-Housing and Urban Development	CY-All other loans receivable	CY-Total				
1		Direct Loans Receivable, Gross - Beginning of Year	Debit									
2		Disbursements (loans made/securities purchased)	Debit									
3		Repayments	Debit									
4		Losses	Debit									
5		Capitalized interest	Debit									
6		Capitalized dividends	Debit									
7		Other	Debit									
8		Direct Loans receivable, gross-	N/A									

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.									
Section: A		Section Name: Components of Direct Loans Receivable, Gross - Current Year			No Data: YES		Line Attributes: Dollars		Decimal: Zero
Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-U.S. Agency for International Development	CY-Housing and Urban Development	CY-All other loans receivable	CY-Total	
		end of the year							
Section: B		Section Name: Components of Direct Loans Receivable, Gross - Prior Year			No Data: YES		Line Attributes: Dollars		Decimal: User-Defined
Line	Status	Line Description	NB	PY-Federal Direct Student Loans	PY-Electric Loans	PY-Rural Housing Service	PY-Federal Family Education Loan	PY-Water and Environmental Loans	PY-Farm Loans
1		Direct Loans Receivable, gross - beginning of year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-end of the year	N/A						
Line	Status	Line Description	NB	PY-Export-Import Bank Loans	PY-U.S. Agency for International Development	PY-Housing and Urban Development	PY-All other loans receivable	PY-Total	
1		Direct Loans	Debit						

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.									
Section: B		Section Name: Components of Direct Loans Receivable, Gross - Prior Year			No Data: YES		Line Attributes: Dollars		Decimal: User-Defined
		Rounding Method: User-Defined							
Line	Status	Line Description	NB	PY-Export-Import Bank Loans	PY-U.S. Agency for International Development	PY-Housing and Urban Development	PY-All other loans receivable	PY-Total	
2		Receivable, gross - beginning of year							
		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-end of the year	N/A						
Section: C		Section Name: Components of Loan Guarantees, Gross - Current Year			No Data: YES		Line Attributes: Dollars		Decimal: User-Defined
		Rounding Method: User-Defined							
Line	Status	Line Description	NB	CY-Federal Family Education Loans	CY-Federal Housing Administration Loans	CY-Veterans Housing Benefit Program	CY-Export-Import Bank Loans	CY-Small Business Loans	CY-Israeli Loan Guarantee Program
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Components of Loan Guarantees, Gross - Current Year	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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Line	Status	Line Description	NB	CY-OPIC Credit Program	CY-Rural Housing Service	CY-Business and Industry Loans	CY-Export Credit Guarantee Programs	CY-All other Guaranteed loans	CY-Total
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

Section: D	Section Name: Components of Loan Guarantees, Gross - Prior Year	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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Line	Status	Line Description	NB	PY-Federal Family Education Loans	PY-Federal Housing Administration Loans	PY-Veterans Housing Benefit Program	PY-Export-Import Bank Loans	PY-Small Business Loans	PY-Israeli Loan Guarantee Program
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

Line	Status	Line Description	NB	PY-OPIC Credit Program	PY-Rural Housing Service	PY-Business and Industry Loans	PY-Export Credit Guarantee Programs	PY-All other Guaranteed loans	PY-Total
1		Guaranteed Loans, gross-beginning of the year	Debit						

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.										
Section: D		Section Name: Components of Loan Guarantees, Gross - Prior Year			No Data: YES		Line Attributes: Dollars		Rounding Method: User-Defined	Decimal: User-Defined
Line	Status	Line Description	NB	PY-OPIC Credit Program	PY-Rural Housing Service	PY-Business and Industry Loans	PY-Export Credit Guarantee Programs	PY-All other Guaranteed loans	PY-Total	
2		Disbursements (loans made/securities purchased)	Debit							
3		Repayments	Debit							
4		Other	Debit							
5		Guaranteed Loans, gross-end of the year	N/A							
Section: E		Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Current Year			No Data: YES		Line Attributes: Dollars		Rounding Method: User-Defined	Decimal: User-Defined
Line	Status	Line Description	NB	CY-Capital Purchase Program	CY-AIG, Inc., Investment Program	CY-Automotive Industry Financing Program	CY-Public-Private Investment Program	CY-All Other TARP Programs	CY-Total	
1		TARP loans and equity investments receivable, gross-beginning of year	Debit							
2		Disbursements (loans made/securities purchased)	Debit							
3		Repayments	Debit							
4		Losses	Debit							
5		Capitalized interest	Debit							
6		Capitalized dividends	Debit							
7		Other	Debit							
8		TARP loans and equity investments receivable, gross-end of year	N/A							

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.									
Section: F		Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Prior Year			No Data: YES		Line Attributes: Dollars		Decimal: User-Defined
							Rounding Method: User-Defined		
Line	Status	Line Description	NB	PY-Capital Purchase Program	PY-AIG, Inc., Investment Program	PY-Automotive Industry Financing Program	PY-Public-Private Investment Program	PY-All Other TARP Programs	PY-Total
1		TARP loans and equity investments receivable, gross-beginning of year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		TARP loans and equity investments receivable, gross-end of year	N/A						

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Tab: Other Text Data		
Section: A		Section Name: Components of Direct Loans Receivable, Gross - Current Year
		No Data: YES
Line	Question	Answer
1	Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the "all other Loans Receivable" column.	
2	Provide a detailed description of the amounts reported in Sections A and B that comprise the "Other" line.	
3	Provide details regarding the programs reported in Sections C and D that comprise the "Other" line in the "all other Guaranteed Loans" column.	
4	Provide a detailed description of the amounts reported in Sections C and D that comprise the "Other" line.	
5	Provide details regarding the programs reported in Sections E and F that comprise amounts reported in the "all other TARP Programs" column.	

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data		
Section: A	Section Name: Components of Direct Loans Receivable, Gross - Current Year	No Data: YES
Line	Question	Answer
6	Provide a detailed description of the amounts reported in Sections E and F that comprise the "Other" line.	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Asset Value for Oil and Gas Proved Resources - Offshore	No Data: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	2014 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

Section: B	Section Name: Asset Value for Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2014 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.				
Section: C		Section Name:	No Data:	Line Attributes:
		Quantity of Oil and Gas Proved Reserves - Offshore	YES	Units
Line	Status	Line Description	NB	2014 - SEPTEMBER
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	
Section: D		Section Name:	No Data:	Line Attributes:
		Quantity of Oil and Gas Proved Reserves - Onshore	YES	Units
Line	Status	Line Description	NB	2014 - SEPTEMBER
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: E	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2014 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

Section: F	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2014 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: G	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Offshore	No Data: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2014 - SEPTEMBER
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	

Section: H	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2014 - SEPTEMBER
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	

Tab: Other Text Data

Section: A	Section Name: Asset Value for Oil and Gas Proved Resources - Offshore	No Data: YES
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Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, and significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data		
Section: B	Section Name: Asset Value for Oil and Gas Proved Reserves - Onshore	No Data: YES

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

Tab: Other Text Data		
Section: C	Section Name: Quantity of Oil and Gas Proved Reserves - Offshore	No Data: YES

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

Tab: Other Text Data		
Section: D	Section Name: Quantity of Oil and Gas Proved Reserves - Onshore	No Data: YES

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

Tab: Other Text Data		
Section: E	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore	No Data: YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data		
Section: E	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore	No Data: YES

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

Tab: Other Text Data		
Section: F	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore	No Data: YES

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

Tab: Other Text Data		
Section: G	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Offshore	No Data: YES

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

Tab: Other Text Data		
Section: H	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Onshore	No Data: YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data		
Section: H	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Onshore	No Data: YES
Line	Question	Answer
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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Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.				
Section: A	Section Name: Asset Value for Federal Natural Resources (Other than Oil and Gas)	No Data: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	
Line	Status	Line Description	NB	FY 2014
1			Debit	
2			Debit	
3			Debit	
4			Debit	
5			Debit	
6			Debit	
7			Debit	
8			Debit	

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

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