

# Audited Consolidated Financial Statements

**U.S. Department of the Interior**  
**Consolidated Statement of Financial Position**  
**September 30, 1999**  
(dollars in thousands)

ASSETS	
Assets of the Department	
Current Assets	
Fund Balance with Treasury (Note 2)	\$ 5,638,996
Cash and Other Monetary Assets	45,952
Investments (Note 3)	
Treasury Securities	2,387,873
Public Securities	237,142
Accounts Receivable (Note 4)	
Public, Net of Allowance for Doubtful Accounts	139,180
Due from Federal Agencies	523,419
Inventory (Note 5)	386,612
<b>Total Current Assets</b>	<b>9,359,174</b>
Property, Plant and Equipment, Net of Depreciation	
Bldgs, Structures and Facilities, Net	13,533,325
Construction in Progress	2,611,703
Equipment, Vehicles and Aircraft, Net	556,528
Other Plant Equipment, Net	63,092
<b>Total Property, Plant and Equipment (Note 6)</b>	<b>16,764,648</b>
Stewardship Assets (Note 7)	
Other Assets - Federal	
Receivable from Appropriations	298,162
Other Assets - Public	
Loans and Interest Receivable (Note 8)	172,641
Advances and Prepayments	62,488
Investigations and Development	654,007
Other Assets	208,028
<b>Total Other Assets</b>	<b>1,395,326</b>
Restricted Assets	
Conservation Funds - Fund Balance with Treasury (Note 2)	14,457,518
Reclamation Fund - Fund Balance with Treasury (Note 2)	2,071,844
Reclamation Fund - Long Term and Other Accounts Receivable	1,556,240
<b>Total Restricted Assets (Note 9)</b>	<b>18,085,602</b>
<b>Total Department Assets</b>	<b>45,604,750</b>
Assets Held on Behalf of Others	
Royalty Management:	
Fund Balance with Treasury (Note 2)	433,248
Escrow Investments (Note 3)	1,737,026
Accounts Receivable	591,620
Non-Royalty Management:	
Funds Transferable to Treasury (Note 2)	271,012
Non-Current and Unmatured Receivables	1,908,641
Other Assets	202,323
<b>Total Assets Held on Behalf of Others</b>	<b>5,143,870</b>
<b>TOTAL ASSETS</b>	<b>\$ 50,748,620</b>

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

**U.S. Department of the Interior**  
**Consolidated Statement of Financial Position**  
**September 30, 1999**  
(dollars in thousands)

LIABILITIES AND NET POSITION

Liabilities

Liabilities Covered by Budgetary Resources	
Liabilities to the Public:	
Accounts Payable	\$ 454,737
Accrued Payroll and Benefits	206,359
Advances and Deferred Credits	367,348
Deferred Revenue (Note 10)	3,454,557
Custodial Receipts Payable to the Public	143,480
<b>Total liabilities to the Public</b>	<b>4,626,481</b>
Liabilities to Federal Agencies:	
Accounts Payable	42,301
Deferred Revenue and Other	57,036
Notes Payable to Treasury (Note 11)	1,463,403
Undistributed Royalty Collections	2,618,414
Receipts Transferable to Treasury	65,544
Other Amounts Payable to Federal Agencies	127,944
<b>Total liabilities to Federal Agencies</b>	<b>4,374,642</b>
<b>Total Covered by Budgetary Resources</b>	<b>9,001,123</b>
Liabilities Not Covered by Budgetary Resources	
Unfunded Payroll Costs, payable to the Public	307,920
Contingent Liabilities, payable to the Public (Note 12)	790,387
Actuarial Liabilities, payable to Federal Agencies	453,790
Other Unfunded Liabilities, payable to Federal agencies	31,311
<b>Total Not Covered by Budgetary Resources</b>	<b>1,583,408</b>
<b>Total Liabilities</b>	<b>10,584,531</b>
Net Position	
Unexpended Appropriations (Note 13)	5,685,996
Cumulative Results of Operations	17,691,913
Restricted Equity - Conservation and Reclamation Funds	16,786,180
<b>Total Net Position</b>	<b>40,164,089</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 50,748,620</b>

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**U.S. Department of the Interior**  
**Consolidated Statement of Net Cost of Operations**  
**for the year ended September 30, 1999**  
(dollars in thousands)

Expenses	
Operating Expenses (Note 14)	\$ 10,832,948
Other Expenses	
Depreciation and Amortization	426,283
Net Loss on Disposition of Assets	37,322
Bad Debt Expense	(5,272)
Interest on Borrowings from Treasury	12,872
Other Interest Expense	15,217
Contingent Expense	267,886
<u>Total Other Expenses</u>	<u>754,308</u>
<u>Total Expenses</u>	<u>11,587,256</u>
Revenues	
Sales of Goods and Services to the Public	1,401,442
Sales of Goods and Services to Federal Agencies	885,573
Other Revenues	
Interest, Penalties and Premiums-Federal	20,763
Interest, Penalties and Premiums-Public	36,496
<u>Total Revenues</u>	<u>2,344,274</u>
<u>NET COST OF OPERATIONS</u>	<u>\$ 9,242,982</u>

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**U.S. Department of the Interior**  
**Consolidated Statement of Changes in Net Position**  
**for the year ended September 30, 1999**  
(dollars in thousands)

Change in Net Position from Entity Operations	
Net Cost of Operations	\$ (9,242,982)
Financing Sources Other than Revenue	
Appropriated Capital Used (Note 16)	10,064,480
Abandoned Mine Land Fees and Other Taxes	603,583
Imputed Financing Sources	388,874
Donated Revenue	40,210
Custodial Revenue Transferred to Reclamation Fund and Other	411,240
Changes from Financing Sources Other than Revenue	11,508,387
Transfers Out and Other Changes in Equity	
Transfers, Net	(1,762,697)
Other Non-Op Changes in Net Position	(6,543)
Changes from Transfers and Other Changes	(1,769,240)
Total Change in Net Position from Entity Operations	496,165
Change in Net Position from Non-Entity Operations	
Custodial Activity (Note 16)	
Collection of Custodial Revenue	4,549,650
Custodial Revenue Transferred to Others	(4,652,641)
Net Change in Royalties to be Transferred	102,991
Net Change from Custodial Activity	0
Conservation Fund Activity	
Conservation Fund Revenues	907,977
Conservation Fund Disbursements	(446,484)
Net Change from Conservation Fund Activity	461,493
Net Results of Operations	957,658
Prior Period Adjustments (Note 15)	(419,587)
Change In Net Position from Operations	538,071
Increase (Decrease) in Unexpended Appropriations	(411,999)
Total Change In Net Position	126,072
Net Position - Beginning of Year	40,038,017
Net Position - End of Year	\$ 40,164,089

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**U.S. Department of the Interior**  
**Consolidated Statement of Custodial Activity**  
**for the year ended September 30, 1999**  
(dollars in thousands)

Collections on Behalf of the Federal Government	
Mineral Lease Collections	
Rents and Royalties	\$ 3,854,095
Offshore Lease Sales	588,953
Other	1,097
<u>Total Mineral Lease Collections</u>	<u>4,444,145</u>
Earnings on Escrow Investments	
Interest Earned - Federal Investments	46,388
Amortized Discount on Federal Investments (Note 3)	37,218
<u>Total Earnings on Escrow Investments</u>	<u>83,606</u>
Receivable Accrual Adjustment	21,899
<u>Total Collections on Behalf of the Federal Government</u>	<u>\$ 4,549,650</u>
Disposition of Collections	
Transferred to Others (Note 16)	
Department of the Treasury	\$ 2,498,631
National Park Service Conservation Funds	898,978
States	575,588
Bureau of Reclamation	370,923
Minerals Management Service Offshore Program	100,000
Indian Tribes and Agencies	60,562
Other Federal Agencies	20,445
Other Transfers	127,514
<u>Total Transferred to Others</u>	<u>4,652,641</u>
Decrease in Collections Pending Transfer	(102,991)
<u>Total Disposition of Collections</u>	<u>\$ 4,549,650</u>

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**U.S. Department of the Interior**  
**Combined Statement of Budgetary Resources**  
**for the year ended September 30, 1999**

(dollars in thousands)

<b>Budgetary Resources</b>	
Budget Authority	\$ 10,259,314
Appropriations Avail for Investment, Not Obligation	1,443,912
Unobligated Balances - Beginning of Period	3,483,856
Spending Authority from Offsetting Collections	2,814,837
Total Adjustments	137,509
<b>Total of Budgetary Resources</b>	<b>\$ 18,139,428</b>
<b>Status of Budgetary Resources:</b>	
Obligations Incurred	\$ 13,296,818
Unobligated Balances - Available	3,061,790
Available for Investment, Not obligation	1,443,912
Unobligated Balances - Not Available	336,908
<b>Total Status of Budgetary Resources</b>	<b>\$ 18,139,428</b>
<b>Outlays</b>	
Total Obligations Incurred	\$ 13,296,818
Spending Authority from Offsetting Collections and Adjustments	(3,022,137)
Obligated Balance, Net - Beginning of Period	3,473,374
Obligated Balance Transferred, Net	(5,771)
Obligated Balance, Net - End of Period	(3,692,518)
<b>Total Outlays</b>	<b>\$ 10,049,766</b>

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**U.S. Department of the Interior**  
**Combined Statement of Financing**  
**for the year ended September 30, 1999**

(dollars in thousands)

**Obligations and Nonbudgetary Resources:**

Obligations Incurred	\$ 13,296,818	
Spending Authority from Offsetting Collections and Adjustments	(3,073,682)	
Subtotal	10,223,136	
Revenue Not in the Budget	(764,278)	
Transfers to Treasury or Other Agencies	(868,284)	
Imputed Financing	366,336	
Other Financing Sources	342,417	
Total Obligations as Adjusted, and Nonbudgetary Resources	\$ 9,299,327	

**Resources That Do Not Fund Net Cost of Operations:**

Change in Goods and Services Ordered But Not Yet Received	(149,099)	
Costs Capitalized	(223,593)	
Purchase of Non-Government Securities	(137,383)	
Other	(14,204)	
Total Resources That Do Not Fund Net Costs of Operations	(524,279)	

**Costs That Do Not Require Resources:**

Depreciation	426,283	
Financing Sources that Fund Costs of Prior Periods	(259,680)	
Other	44,718	
Total Costs That Do Not Require Resources	211,321	

<b>Financing Sources Yet to Be Provided</b>		256,613
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<b>Net Cost of Operations</b>		\$ 9,242,982
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