

U.S. DEPARTMENT OF JUSTICE
Consolidated Statements of Financing
For the Fiscal Years Ended September 30, 2005 and 2004

Dollars in Thousands	2005	2004
		(Restated, Note 20)
Resources Used to Finance Activities		
Budgetary Resources Obligated		
Obligations Incurred	\$ 28,655,379	\$ 34,724,278
Less: Spending Authority from Offsetting Collections and Recoveries	6,430,374	6,324,930
Obligations Net of Offsetting Collections and Recoveries	<u>22,225,005</u>	<u>28,399,348</u>
Less: Offsetting Receipts	447,143	428,352
Net Obligations	<u>21,777,862</u>	<u>27,970,996</u>
Other Resources		
Donations and Forfeitures of Property	81,754	95,507
Transfers-In/Out Without Reimbursement	267,870	(20,951)
Imputed Financing from Costs Absorbed by Others (Note 19)	640,126	662,434
Net Other Resources Used to Finance Activities	<u>989,750</u>	<u>736,990</u>
Total Resources Used to Finance Activities	<u>22,767,612</u>	<u>28,707,986</u>
Resources Used to Finance Items not Part of the Net Cost of Operations		
Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but not Yet Provided	1,697,306	1,178,212
Resources That Fund Expenses Recognized in Prior Periods (Note 18)	(344,935)	(54,421)
Budgetary Offsetting Collections and Receipts That do not Affect Net Cost of Operations	(41,742)	(74,128)
Resources That Finance the Acquisition of Assets	(711,786)	(820,985)
Other Resources or Adjustments to Net Obligated Resources That do not Affect Net Cost of Operations	<u>(2,542)</u>	<u>(692,162)</u>
Total Resources Used to Finance Items not Part of the Net Cost of Operations	<u>596,301</u>	<u>(463,484)</u>
Total Resources Used to Finance the Net Cost of Operations	\$ 23,363,913	\$ 28,244,502

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

U.S. DEPARTMENT OF JUSTICE
Consolidated Statements of Financing (Continued)
For the Fiscal Years Ended September 30, 2005 and 2004

Dollars in Thousands	2005	2004
		(Restated, Note 20)
Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period		
Components Requiring or Generating Resources in Future Periods:		
Increase in Annual and Compensatory Leave Liabilities	\$ 34,572	\$ 27,848
Increase in Future Radiation Exposure Compensation Act Liabilities (Note 28)	-	588,617
(Increase)/Decrease in Exchange Revenue Receivable From the Public	3,878	7,722
Other	<u>316,507</u>	<u>116,072</u>
Total Components of Net Cost of Operations Requiring or Generating Resources in Future Periods (Note 18)	354,957	740,259
Components not Requiring or Generating Resources:		
Depreciation and Amortization	552,616	502,929
Revaluation of Assets or Liabilities	2,303	2,612
Other	<u>10,389</u>	<u>28,883</u>
Total Components of Net Cost of Operations not Requiring or Generating Resources	565,308	534,424
Total Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period	<u>920,265</u>	<u>1,274,683</u>
Net Cost of Operations	<u>\$ 24,284,178</u>	<u>\$ 29,519,185</u>

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