

Audited Financial Statements

U.S. Department of the Interior
Consolidated Balance Sheet
as of September 30, 2000
(dollars in thousands)

ASSETS

Fund Balance with Treasury (Note 2)	
Fund Balance with Treasury - General	\$ 6,475,996
Fund Balance with Treasury - Restricted	17,271,854
Cash and Other Monetary Assets	42,630
Investments (Note 3)	
Treasury Securities	3,418,166
Public Securities	155,639
Total Cash and Investments	27,364,285
Accounts Receivable (Note 4)	
Public, Net of Allowance for Doubtful Accounts	1,074,337
Due from Federal Agencies	548,107
Advances and Prepayments	42,644
Loans and Long-Term Receivables (Note 5)	3,086,233
Inventory (Note 6)	378,152
Receivable from Appropriations	334,442
Investigations and Development	160,288
Other Assets (Note 7)	282,433
Total Other Assets	5,906,636
Property, Plant and Equipment (Note 8)	
Buildings and Structures, Net	14,286,599
Construction in Progress, Net	1,818,561
Equipment, Vehicles and Aircraft, Net	573,398
Other Property and Equipment, Net	26,492
Total Property, Plant and Equipment, Net of Depreciation	16,705,050
Stewardship Assets (Note 9)	
TOTAL ASSETS (Note 10)	\$ 49,975,971

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

U.S. Department of the Interior
Consolidated Balance Sheet
as of September 30, 2000
(dollars in thousands)

LIABILITIES AND NET POSITION

Liabilities

Liabilities Covered by Budgetary Resources

Accounts Payable	
Due to the Public	\$ 577,455
Due to Federal Agencies	25,051
Deferred Revenue (Note 11)	
Received from the Public	234,136
Received from the Public - Long Term	2,821,073
Received from Federal Agencies	162,399
Accrued Payroll and Benefits	
Due to the Public	203,840
Due to Federal Agencies	41,218
Other Liabilities	
Loan Due to Treasury (Note 12)	1,473,538
Custodial Liability due to Federal Agencies (Note 13)	880,701
Custodial Liability due to the Public (Note 13)	131,598
Due to the Public	295,770
Due to Federal Agencies	102,081
Total Liabilities Covered by Budgetary Resources	6,948,860

Liabilities Not Covered by Budgetary Resources

Accrued Unfunded Annual Leave and Benefits	
Due to the Public	292,484
Due to Federal Agencies	106,332
Actuarial Liabilities Due to the Public	584,827
Estimated Future Liability (Note 14)	
Due to the Public	980,849
Due to Federal Agencies	83,611
Total Liabilities Not Covered by Budgetary Resources	2,048,103
Total Liabilities	8,996,963

Net Position

Unexpended Appropriations (Note 15)	3,553,756
Cumulative Results of Operations	37,425,252
Total Net Position	40,979,008
TOTAL LIABILITIES AND NET POSITION	\$ 49,975,971

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

U.S. Department of the Interior
Consolidated Statement of Net Cost of Operations
for the year ended September 30, 2000
(dollars in thousands)

Expenses	
Operating Expenses (Note 16)	\$ 11,467,342
Other Expenses	
Depreciation and Amortization	435,517
Changes in Actuarial and Contingent Liabilities	329,861
Net Loss on Disposition of Assets	26,088
Interest on Borrowings from Treasury	25,779
Bad Debt Expense and Changes in Loan Subsidies	(5,741)
Other Interest Expense	949
Total Other Expenses	812,453
Total Expenses	12,279,795
Revenues	
Sales of goods and Services to the Public	1,110,580
Sales of goods and Services to Federal Agencies	1,035,253
Interest Revenue	
From the Public	33,239
From Federal Sources	20,460
Total Interest Revenues	53,699
Total Revenues	2,199,532
NET COST OF OPERATIONS	\$ 10,080,263

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

U.S. Department of the Interior
Consolidated Statement of Changes in Net Position
for the year ended September 30, 2000
(dollars in thousands)

Change in Net Position from Entity Operations	
Net Cost of Operations	\$ (10,080,263)
Financing Sources	
Appropriations Used	8,091,209
Abandoned Mine Fees Collected	275,066
Taxes, Fines & Penalties	238,579
Imputed Financing Sources	336,758
Reclamation Fund Revenue and Other Revenue (Note 17)	648,987
Transfers, Net (Note 13)	540,206
Donated and Other Revenue and Financing Sources	43,427
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Changes in Net Position from Financing Sources	10,174,232
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Total Change in Net Position from Entity Operations	93,969
Change in Net Position from Non-Entity Operations	
Custodial Activity	
Collection of Custodial Revenue	6,745,908
Distribution of Custodial Revenue	(8,495,503)
Net Change in Royalties to be Transferred	1,749,595
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Net Change from Custodial Activity	0
Conservation Fund Activity	
Conservation Fund Revenues and Inflows	1,952,465
Distributions from Conservation Funds (Note 13)	(552,793)
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Net Change from Conservation Fund Activity	1,399,672
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Net Results of Operations	1,493,641
Prior Period Adjustments (Note 18)	
Change in Accounting for Non-Appropriated Funds	2,158,871
Other Prior Period Adjustments	(705,353)
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Total Prior Period Adjustments	1,453,518
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Change In Net Position from Operations	2,947,159
Decrease in Unexpended Appropriations	(2,132,239)
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Total Change In Net Position	814,920
Net Position - September 30, 1999	40,164,088
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Net Position - September 30, 2000	\$ 40,979,008
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U.S. Department of the Interior
Consolidated Statement of Custodial Activity
for the year ended September 30, 2000
(dollars in thousands)

Collections on Behalf of the Federal Government

Mineral Lease Collections	
Rents and Royalties	\$ 5,671,173
Offshore Lease Sales	426,578
Other Revenue	12,135
Royalty-in-Kind Revenue - Strategic Petroleum Reserve (Note 13)	560,521
<u>Total Mineral Lease Collections</u>	<u>6,670,407</u>
Earnings on Escrow Investments	
Interest Earned - Federal Investments	75,494
Amortization of Premium and Discount - Federal Investments	7
<u>Total Earnings on Escrow Investments</u>	<u>75,501</u>
<u>Total Collections on Behalf of the Federal Government</u>	<u>\$ 6,745,908</u>

Disposition of Collections

Collections Transferred to Others	
Department of the Treasury	\$ 4,305,742
National Park Service Conservation Funds	1,049,000
Department of the Interior Environmental Restoration Fund	896,592
States and Other Non-Federal Recipients	822,547
Department of Energy	560,521
Bureau of Reclamation	542,731
Minerals Management Service	123,762
Indian Tribes and Agencies	88,021
Bureau of Land Management	83,842
Department of Agriculture	20,943
Other Federal Agencies	1,802
<u>Total Collections Transferred to Others</u>	<u>8,495,503</u>
Change in Untransferred Collections (Note 3A)	(1,749,595)
<u>Total Distribution of Collections</u>	<u>\$ 6,745,908</u>

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

U.S. Department of the Interior
Combined Statement of Budgetary Resources
for the year ended September 30, 2000

(dollars in thousands)

Budgetary Resources	
Budget Authority	\$ 11,365,676
Appropriations Available for Investment, Not Obligation (Note 19)	2,412,768
Unobligated Balances - Beginning of Period	3,328,358
Spending Authority from Offsetting Collections	2,405,392
Appropriations Available for Investment, Not Obligation (Note 19)	(2,412,768)
Other Adjustments	(42,248)
Total of Budgetary Resources	\$ 17,057,178
Status of Budgetary Resources:	
Obligations Incurred	\$ 13,985,886
Unobligated Balances - Available	2,932,716
Unobligated Balances - Not Available	138,576
Total Status of Budgetary Resources	\$ 17,057,178
Outlays	
Total Obligations Incurred	\$ 13,985,886
Spending Authority from Offsetting Collections and Adjustments	(2,719,598)
Obligated Balance, Net - Beginning of Period	3,683,700
Obligated Balance Transferred, Net	1,861
Obligated Balance, Net - End of Period	(4,036,569)
Total Outlays	\$ 10,915,280

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U.S. Department of the Interior
Combined Statement of Financing
for the year ended September 30, 2000
(dollars in thousands)

Obligations And Non-Budgetary Resources	
Obligations Incurred	\$ 13,985,886
Less: Spending Authority from Offsetting Collections and Adjustments	(2,719,598)
Exchange Revenue Not in the Budget	(606,874)
Inputed Financing	336,758
Transfers-in/Transfers-Out, Net, to Treasury or Other Agencies	(155,393)
Appropriated Revenue	(206,505)
Other Obligations and Non-Budgetary Resources	(622,777)
Total Obligations as Adjusted, and Non-Budgetary Resources	10,011,497
Less Resources That Do Not Fund Net Cost Of Operations	
Costs of Capitalized Assets on the Balance Sheet	539,173
Financing Sources that Funds Costs of Prior Periods	94,943
Change in Amount of Goods and Services Ordered but Not Received	22,492
Purchase Of Non-Government Securities	26,690
Change in Loans Receivable	21,413
Financing Sources for Unfunded Costs	84,485
Prior Period Adjustments and Other	17,885
Total Resources That Do Not Fund Net Cost of Operations	807,081
Costs That Do Not Require Resources	
Depreciation and Amortization	435,517
Bad Debt Expense	(5,741)
Disposition and Revaluation of Assets	26,453
Other Costs That Do Not Require Resources	3,861
Total Costs That Do Not Require Resources	460,090
Financing Sources Yet to be Provided	415,757
Net Cost Of Operations	\$ 10,080,263

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