

Required Supplementary Information

Claims for Refunds not Accrued (Unaudited)

At September 30, 2000 and 1999, ATF had approximately \$36.8 and \$24.6 million, respectively, in refund claims under audit by the Tax Processing Center and the Technical Services offices. Refunds are payable upon approval.

Budgetary Information (Unaudited)

Budgetary Information as of September 30, 2000 and 1999 is provided in the following charts.

Abatements/Write-offs (Unaudited)

At September 30, 2000 and 1999, ATF had approximately \$5.9 and \$1.6 million, respectively, of assessments the entity still has statutory authority to collect at the end of the period, but has no future collection potential and are therefore defined as write-offs.

FY 2000					
<i>(In Thousands)</i>					
	<i>Appropriated Funds</i>	<i>Revolving Funds</i>	<i>Trust Funds</i>	<i>Other Fund Types</i>	<i>Total</i>
Budgetary Resources:					
Budget Authority	\$ 566,292	\$ -	\$ 40,920	\$ -	\$ 607,212
Unobligated Balance - Beginning of period	29,246	-	7,936	-	37,182
Net Transfers, Prior Year Balance	(734)	-	(3,591)	-	(4,325)
Spending Authority from Offsetting Collections	46,813	-	169	-	46,982
Adjustments, Anticipated for Rest of Year	38,049	-	960	-	39,009
Total Budgetary Resources	\$ 679,666	\$ -	\$ 46,394	\$ -	\$ 726,060
Status of Budgetary Resources:					
Obligations Incurred	\$ 658,238	\$ -	\$ 37,465	\$ -	\$ 695,703
Unobligated Balances - Available	7,700	-	8,929	-	16,629
Unobligated Balances - Not Available	13,728	-	-	-	13,728
Total Status of Budgetary Resources	\$ 679,666	\$ -	\$ 46,394	\$ -	\$ 726,060
Outlays:					
Obligations	\$ 658,238	\$ -	\$ 37,465	\$ -	\$ 695,703
Less: Spending Authority from Offsetting Collections and Adjustments	(91,194)	-	(2,249)	-	(93,443)
Obligated Balance, Net-Beginning of the Period	136,809	-	17,964	-	154,773
Less: Obligated Balance, Net-End of the Period	(147,592)	-	(27,663)	-	(175,255)
Total Outlays	\$ 556,261	\$ -	\$ 25,517	\$ -	\$ 581,778

FY 1999*(In Thousands)*

	<i>Appropriated Funds</i>	<i>Revolving Funds</i>	<i>Trust Funds</i>	<i>Other Fund Types</i>	<i>Total</i>
Budgetary Resources:					
Budget Authority	\$ 566,753	\$ -	\$ 16,000	\$ -	\$ 572,753
Unobligated Balance - Beginning of period	18,902	-	8,670	-	27,572
Net Transfers, Prior Year Balance	(925)	-	-	-	(925)
Spending Authority from Offsetting Collections	41,196	-	-	-	41,196
Adjustments, Anticipated for Rest of Year	43,799	-	3,256	-	47,055
Total Budgetary Resources	<u>\$ 659,725</u>	<u>\$ -</u>	<u>\$ 27,926</u>	<u>-</u>	<u>\$ 687,651</u>

Status of Budgetary Resources:

Obligations Incurred	\$ 630,479	\$ -	\$ 19,990	\$ -	\$ 650,469
Unobligated Balances - Available	16,620	-	4,366	-	20,986
Unobligated Balances - Not Available	12,626	-	3,570	-	16,196
Total Status of Budgetary Resources	<u>\$ 659,725</u>	<u>\$ -</u>	<u>\$ 27,926</u>	<u>\$ -</u>	<u>\$ 687,651</u>

Outlays:

Obligations	\$ 630,479	\$ -	\$ 19,990	\$ -	\$ 650,469
Less: Spending Authority from Offsetting Collections and Adjustments	(88,946)	-	(3,257)	-	(92,203)
Obligated Balance, Net-Beginning of the Period	147,978	-	20,443	-	168,421
Less: Obligated Balance, Net-End of the Period	(136,809)	-	(17,964)	-	(154,773)
Total Outlays	<u>\$ 552,702</u>	<u>-</u>	<u>\$ 19,212</u>	<u>\$ -</u>	<u>\$ 571,914</u>