

**DEPARTMENT OF JUSTICE**  
**Consolidating Statement of Financing**  
**For the Fiscal Year Ended September 30, 2002**

Dollars in Thousands	AFF/SADF	WCF	OBD	USMS	OJP	DEA	FBI	INS	BOP	FPI	Consolidated
<b>Resources Used to Finance Activities:</b>											
<b>Budgetary Resources Obligated</b>											
Obligations Incurred	\$ 486,417	\$ 956,583	\$ 5,464,612	\$ 1,802,034	\$ 5,535,041	\$ 1,910,324	\$ 4,563,601	\$ 7,991,441	\$ 4,736,601	\$ 702,221	\$ 34,148,875
Less: Spending Authority from Offsetting Collections and Recoveries	75,963	827,296	859,395	186,443	795,357	397,852	717,156	2,276,125	271,616	715,124	7,122,327
Obligations Net of Offsetting Collections and Recoveries	410,454	129,287	4,605,217	1,615,591	4,739,684	1,512,472	3,846,445	5,715,316	4,464,985	(12,903)	27,026,548
Less: Offsetting Receipts	20,520	-	351,634	-	599,310	64,903	-	1,694,400	-	-	2,730,767
Net Obligations	389,934	129,287	4,253,583	1,615,591	4,140,374	1,447,569	3,846,445	4,020,916	4,464,985	(12,903)	24,295,781
<b>Other Resources</b>											
Donations and Forfeitures of Property	68,013	-	-	-	-	-	-	-	320	-	68,333
Transfers-In/Out Without Reimbursement	(25,071)	(146,315)	(75,347)	3,915	161,140	(11,955)	50,147	2,648	4,675	-	(36,163)
Imputed Financing from Costs Absorbed by Others	-	3,745	91,377	23,545	3,423	46,937	134,861	145,654	127,162	8,167	584,871
Net Other Resources Used to Finance Activities	42,942	(142,570)	16,030	27,460	164,563	34,982	185,008	148,302	132,157	8,167	617,041
<b>Total Resources Used to Finance Activities</b>	<b>432,876</b>	<b>(13,283)</b>	<b>4,269,613</b>	<b>1,643,051</b>	<b>4,304,937</b>	<b>1,482,551</b>	<b>4,031,453</b>	<b>4,169,218</b>	<b>4,597,142</b>	<b>(4,736)</b>	<b>24,912,822</b>
<b>Resources Used to Finance Items not Part of the Net Cost of Operations:</b>											
Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but not Yet Provided	69,006	35,016	113,094	(82,887)	(14,868)	75,871	(86,459)	(433,183)	258,358	-	(66,052)
Resources That Fund Expenses Recognized in Prior Periods	-	-	(1,121)	-	(45)	-	4,971	(14,670)	-	(6,171)	(17,036)
Budgetary Offsetting Collections and Receipts That do not Affect Net Cost of Operations	(47,493)	-	-	-	531,210	-	-	145,243	-	-	628,960
Resources That Finance the Acquisition of Assets	(842)	(4,972)	(28,449)	(51,836)	5,528	(88,499)	(131,497)	(175,134)	(882,014)	(8,870)	(1,366,585)
Other Resources or Adjustments to Net Obligated Resources That do not Affect Net Cost of Operations	6,134	1	-	-	1,873	(346)	-	(34,767)	(559)	-	(27,664)
Total Resources Used to Finance Items not Part of the Net Cost of Operations	<b>26,805</b>	<b>30,045</b>	<b>83,524</b>	<b>(134,723)</b>	<b>523,698</b>	<b>(12,974)</b>	<b>(212,985)</b>	<b>(512,511)</b>	<b>(624,215)</b>	<b>(15,041)</b>	<b>(848,377)</b>
<b>Total Resources Used to Finance the Net Cost of Operations</b>	<b>459,681</b>	<b>16,762</b>	<b>4,353,137</b>	<b>1,508,328</b>	<b>4,828,635</b>	<b>1,469,577</b>	<b>3,818,468</b>	<b>3,656,707</b>	<b>3,972,927</b>	<b>(19,777)</b>	<b>24,064,445</b>

**DEPARTMENT OF JUSTICE**  
**Consolidating Statement of Financing (Continued)**  
**For the Fiscal Year Ended September 30, 2002**

Dollars in Thousands	AFF/SADF	WCF	OBD	USMS	OJP	DEA	FBI	INS	BOP	FPI	Consolidated
<b>Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period:</b>											
Components Requiring or Generating Resources in Future Periods:											
Increase (Decrease) in Annual Leave Liability	\$ -	\$ 243	\$ 8,075	\$ 983	\$ 60	\$ 1,851	\$ 7,673	\$ 12,336	\$ 6,738	\$ 528	\$ 38,487
Increase (Decrease) in Exchange Revenue Receivable From the Public	-	-	(22,974)	-	-	1,157	(1,899)	(27,747)	-	-	(51,463)
Other	-	412	1,498	(4,071)	304	49,364	19,226	27,950	11,351	889	106,923
<b>Total Components of Net Cost of Operations Requiring or Generating Resources in Future Periods</b>	<b>-</b>	<b>655</b>	<b>(13,401)</b>	<b>(3,088)</b>	<b>364</b>	<b>52,372</b>	<b>25,000</b>	<b>12,539</b>	<b>18,089</b>	<b>1,417</b>	<b>93,947</b>
Components not Requiring or Generating Resources:											
Depreciation and Amortization	-	3,929	12,357	16,792	1,372	28,864	46,747	61,756	219,398	12,404	403,619
Revaluation of Assets or Liabilities	-	-	-	-	28	(1,906)	-	2,862	151	(190)	945
Other	-	-	8,779	-	-	2,007	11,232	29,538	2,980	5,223	59,759
<b>Total Components of Net Cost of Operations not Requiring or Generating Resources</b>	<b>-</b>	<b>3,929</b>	<b>21,136</b>	<b>16,792</b>	<b>1,400</b>	<b>28,965</b>	<b>57,979</b>	<b>94,156</b>	<b>222,529</b>	<b>17,437</b>	<b>464,323</b>
<b>Total Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period</b>	<b>-</b>	<b>4,584</b>	<b>7,735</b>	<b>13,704</b>	<b>1,764</b>	<b>81,337</b>	<b>82,979</b>	<b>106,695</b>	<b>240,618</b>	<b>18,854</b>	<b>558,270</b>
<b>Net Cost of Operations</b>	<b>\$ 459,681</b>	<b>\$ 21,346</b>	<b>\$ 4,360,872</b>	<b>\$ 1,522,032</b>	<b>\$ 4,830,399</b>	<b>\$ 1,550,914</b>	<b>\$ 3,901,447</b>	<b>\$ 3,763,402</b>	<b>\$ 4,213,545</b>	<b>\$ (923)</b>	<b>\$ 24,622,715</b>

**DEPARTMENT OF JUSTICE**  
**Consolidating Statement of Financing**  
**For the Fiscal Year Ended September 30, 2001**

Dollars in Thousands	Restated				Restated				Restated		
	AFF/SADF	WCF	OBD	USMS	OJP	DEA	FBI	INS	BOP	FPI	Consolidated
<b>Resources Used to Finance Activities:</b>											
<b>Budgetary Resources Obligated</b>											
Obligations Incurred	\$ 550,765	\$ 879,736	\$ 4,852,661	\$ 1,560,003	\$ 5,162,052	\$ 1,819,950	\$ 3,992,521	\$ 7,058,260	\$ 4,585,894	\$ 601,080	\$ 31,062,922
Less: Spending Authority from Offsetting Collections and Recoveries	45,451	809,351	642,703	171,571	703,212	399,255	675,250	2,276,439	404,370	602,466	6,730,068
Obligations Net of Offsetting Collections and Recoveries	505,314	70,385	4,209,958	1,388,432	4,458,840	1,420,695	3,317,271	4,781,821	4,181,524	(1,386)	24,332,854
Less: Offsetting Receipts	52,158	-	276,908	-	539,000	60,237	-	1,708,593	-	-	2,636,896
Net Obligations	453,156	70,385	3,933,050	1,388,432	3,919,840	1,360,458	3,317,271	3,073,228	4,181,524	(1,386)	21,695,958
<b>Other Resources</b>											
Donations and Forfeitures of Property	48,942	-	-	-	-	-	-	-	792	-	49,734
Transfers-In/Out Without Reimbursement	(25,049)	(112,582)	(62,807)	12,436	105,399	(9,630)	52,499	5,344	64,028	-	29,638
Imputed Financing from Costs Absorbed by Others	-	3,461	126,906	21,211	3,077	42,720	130,771	124,450	115,196	7,623	575,415
Others	-	-	-	-	-	-	-	-	-	(1,424)	(1,424)
Net Other Resources Used to Finance Activities	23,893	(109,121)	64,099	33,647	108,476	33,090	183,270	129,794	180,016	6,199	653,363
<b>Total Resources Used to Finance Activities</b>	<b>477,049</b>	<b>(38,736)</b>	<b>3,997,149</b>	<b>1,422,079</b>	<b>4,028,316</b>	<b>1,393,548</b>	<b>3,500,541</b>	<b>3,203,022</b>	<b>4,361,540</b>	<b>4,813</b>	<b>22,349,321</b>
<b>Resources Used to Finance Items not Part of the Net Cost of Operations:</b>											
Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but not Yet Provided	(43,415)	19,521	(48,964)	(11,622)	(1,252,332)	(27,397)	33,442	(206,833)	(62,983)	-	(1,600,583)
Resources That Fund Expenses Recognized in Prior Periods	-	-	(472)	-	(44)	-	-	(3,130)	(3,957)	-	(7,603)
Budgetary Offsetting Collections and Receipts That do not Affect Net Cost of Operations	3,216	-	-	-	539,000	-	-	100,536	-	-	642,752
Resources That Finance the Acquisition of Assets	-	(5,614)	(1,902)	(21,318)	13,323	(32,435)	(101,992)	(101,035)	(594,630)	(26,162)	(871,765)
Other Resources or Adjustments to Net Obligated Resources That do not Affect Net Cost of Operations	7,747	1	-	-	(2,186)	19,211	-	-	(27,043)	-	(2,270)
Total Resources Used to Finance Items not Part of the Net Cost of Operations	(32,452)	13,908	(51,338)	(32,940)	(702,239)	(40,621)	(68,550)	(210,462)	(688,613)	(26,162)	(1,839,469)
<b>Total Resources Used to Finance the Net Cost of Operations</b>	<b>444,597</b>	<b>(24,828)</b>	<b>3,945,811</b>	<b>1,389,139</b>	<b>3,326,077</b>	<b>1,352,927</b>	<b>3,431,991</b>	<b>2,992,560</b>	<b>3,672,927</b>	<b>(21,349)</b>	<b>20,509,852</b>

**DEPARTMENT OF JUSTICE**  
**Consolidating Statement of Financing (Continued)**  
**For the Fiscal Year Ended September 30, 2001**

Dollars in Thousands	Restated				Restated				Restated		
	AFF/SADF	WCF	OBD	USMS	OJP	DEA	FBI	INS	BOP	FPI	Consolidated
<b>Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period:</b>											
Components Requiring or Generating Resources in Future Periods:											
Increase (Decrease) in Annual Leave Liability	\$ -	\$ 145	\$ -	\$ 1,235	\$ 398	\$ 3,087	\$ 12,866	\$ 10,596	\$ 7,415	\$ -	\$ 35,742
Increase (Decrease) in Exchange Revenue Receivable From the Public	-	-	-	-	-	(4,611)	(5,824)	-	-	-	(10,435)
Other	-	549	7,444	9,517	-	17,178	25,411	94,748	70,571	-	225,418
<b>Total Components of Net Cost of Operations Requiring or Generating Resources in Future Periods</b>	<b>-</b>	<b>694</b>	<b>7,444</b>	<b>10,752</b>	<b>398</b>	<b>15,654</b>	<b>32,453</b>	<b>105,344</b>	<b>77,986</b>	<b>-</b>	<b>250,725</b>
Components not Requiring or Generating Resources:											
Depreciation and Amortization	-	3,569	1,290	12,140	1,119	21,135	40,277	54,755	207,207	11,888	353,380
Revaluation of Assets or Liabilities	-	-	-	-	315	(762)	-	(22,338)	354	1,463	(20,968)
Other	-	-	11,328	-	-	451	8,235	8,736	4,927	10,676	44,353
<b>Total Components of Net Cost of Operations not Requiring or Generating Resources</b>	<b>-</b>	<b>3,569</b>	<b>12,618</b>	<b>12,140</b>	<b>1,434</b>	<b>20,824</b>	<b>48,512</b>	<b>41,153</b>	<b>212,488</b>	<b>24,027</b>	<b>376,765</b>
<b>Total Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period</b>	<b>-</b>	<b>4,263</b>	<b>20,062</b>	<b>22,892</b>	<b>1,832</b>	<b>36,478</b>	<b>80,965</b>	<b>146,497</b>	<b>290,474</b>	<b>24,027</b>	<b>627,490</b>
<b>Net Cost of Operations</b>	<b>\$ 444,597</b>	<b>\$ (20,565)</b>	<b>\$ 3,965,873</b>	<b>\$ 1,412,031</b>	<b>\$ 3,327,909</b>	<b>\$ 1,389,405</b>	<b>\$ 3,512,956</b>	<b>\$ 3,139,057</b>	<b>\$ 3,963,401</b>	<b>\$ 2,678</b>	<b>\$ 21,137,342</b>