

Department of Justice
Required Supplementary Information
Consolidated Deferred Maintenance
For Fiscal Years Ending September 30, 2001 and 2000

Deferred Maintenance for fiscal years ending September 30, 2001 and 2000, was \$10.8 and \$13.2 million, respectively. These amounts were determined using the requirements set fourth by the Statement of Federal Financial Accounting Standards (SFFAS) No. 6, Accounting for Property, Plant and Equipment as amended by SFFAS No. 14, Amendments to Deferred Maintenance Reporting. The Immigration and Naturalization Service (INS) management estimates that these amounts will be required to service and repair property, plant and equipment including vehicles, aircraft, buildings and other structures. Consistent with SFFAS No. 6, INS management estimated the amounts of deferred maintenance based on the Total Life-Cycle Cost Method, calculated as follows as amended by SFFAS No. 14.

Dollars in thousands	FY 2001	FY 2000
Initial Requirement	\$ 45,600	\$ 45,600
(Less) Maintenance Performed	(6,795)	(4,911)
Total Net Requirement	<u>\$ 38,805</u>	<u>\$ 40,689</u>
(Less) Actual Funded	(27,967)	(27,518)
Total Deferred Maintenance	<u><u>\$ 10,838</u></u>	<u><u>\$ 13,171</u></u>