

DEPARTMENT OF JUSTICE
Consolidating Balance Sheet
As of September 30, 2004
Unaudited

Dollars in Thousands	AFF/SADF	WCF	OBDs	USMS	OJP	DEA	FBI	ATF	BOP	FPI	Eliminations	Consolidated
ASSETS												
Intragovernmental												
Fund Balance with U.S. Treasury	\$ 8,870	\$ 684,919	\$ 3,476,245	\$ 381,227	\$ 7,876,284	\$ 489,667	\$ 1,503,199	\$ 191,278	\$ 1,661,610	\$ 24,633	\$ -	\$ 16,297,932
Investments, Net	1,102,266	-	245,157	-	-	-	-	-	-	159,200	-	1,506,623
Accounts Receivable, Net	4,099	128,821	213,065	130,693	3,056	79,732	165,003	18,076	30,013	71,220	(513,501)	330,277
Other Assets	1,310	346	672,891	10,580	16,368	32,006	59,789	12,251	33	-	(703,430)	102,144
Total Intragovernmental	1,116,545	814,086	4,607,358	522,500	7,895,708	601,405	1,727,991	221,605	1,691,656	255,053	(1,216,931)	18,236,976
Cash and Monetary Assets	62,983	-	-	-	5	5,445	33,682	4,798	641	-	-	107,554
Accounts Receivable, Net	-	13	35,777	447	-	3,008	36,091	1,029	14,336	4,372	-	95,073
Inventory and Related Property	-	373	-	1,241	-	9,053	5,370	-	15,726	165,718	-	197,481
Forfeited Property, Net	65,632	-	-	-	-	-	-	-	-	-	-	65,632
General Property, Plant and Equipment, Net	3,600	22,492	43,232	267,024	20,495	273,451	806,545	231,220	6,083,263	110,040	-	7,861,362
Advances and Prepayments	4	18	33,366	24	473,811	7,910	40,353	41	4,297	792	-	560,616
Other Assets	-	-	-	184	-	-	-	-	2,761	649	-	3,594
Total Assets	\$ 1,248,764	\$ 836,982	\$ 4,719,733	\$ 791,420	\$ 8,390,019	\$ 900,272	\$ 2,650,032	\$ 458,693	\$ 7,812,680	\$ 536,624	\$ (1,216,931)	\$ 27,128,288
LIABILITIES												
Intragovernmental												
Accounts Payable	\$ 67,710	\$ 120,323	\$ 344,762	\$ 26,994	\$ 25,173	\$ 34,140	\$ 45,826	\$ 22,509	\$ 27,732	\$ 4,540	\$ (513,501)	\$ 206,208
Accrued FECA Liabilities	-	717	8,000	12,482	35	24,793	28,919	19,081	81,760	1,135	-	176,922
Debt	-	-	-	-	-	-	-	-	-	20,000	-	20,000
Custodial Liabilities	-	155,818	-	-	-	2,362	-	722	-	-	-	158,902
Other Liabilities	-	114,517	35,025	29,334	817,943	13,089	58,755	3,833	40,319	82,306	(703,430)	491,691
Total Intragovernmental	67,710	391,375	387,787	68,810	843,151	74,384	133,500	46,145	149,811	107,981	(1,216,931)	1,053,723
Accounts Payable	32,542	52,752	382,678	220,237	744,146	97,954	141,960	30,390	293,995	51,563	-	2,048,217
Actuarial FECA Liabilities	-	2,423	38,221	59,202	11	119,871	125,280	95,622	381,057	7,650	-	829,337
Accrued Payroll and Benefits	-	1,783	61,826	13,267	2,120	28,569	79,522	14,964	68,583	7,119	-	277,753
Accrued Annual and Compensatory Leave	-	4,426	133,966	27,260	3,595	69,642	198,796	33,637	128,994	8,324	-	608,640
Deferred Revenue	65,632	-	-	-	-	101,977	-	-	1,470	-	-	169,079
Seized Cash and Monetary Assets	593,417	-	-	-	-	430	26,053	2,549	-	-	-	622,449
Contingent Liabilities	30,100	-	13,995	-	-	22,658	24,100	28	16,000	-	-	106,881
Capital Lease Liabilities	-	-	-	6,761	300	-	-	1,307	61,812	569	-	70,749
Future Radiation Exposure Compensation												
Act Liabilities	-	-	588,617	-	-	-	-	-	-	-	-	588,617
Other Liabilities	31,433	23,283	452,932	-	-	103	5,639	7,479	40,772	-	-	561,641
Total Liabilities	\$ 820,834	\$ 476,042	\$ 2,060,022	\$ 395,537	\$ 1,593,323	\$ 515,588	\$ 734,850	\$ 232,121	\$ 1,142,494	\$ 183,206	\$ (1,216,931)	\$ 6,937,086
NET POSITION												
Unexpended Appropriations	\$ -	\$ -	\$ 3,117,381	\$ 200,244	\$ 4,638,952	\$ 377,955	\$ 1,375,234	\$ 132,466	\$ 1,196,700	\$ -	\$ -	\$ 11,038,932
Cumulative Results of Operations	427,930	360,940	(457,670)	195,639	2,157,744	6,729	539,948	94,106	5,473,486	353,418	-	9,152,270
Total Net Position	\$ 427,930	\$ 360,940	\$ 2,659,711	\$ 395,883	\$ 6,796,696	\$ 384,684	\$ 1,915,182	\$ 226,572	\$ 6,670,186	\$ 353,418	\$ -	\$ 20,191,202
Total Liabilities and Net Position	\$ 1,248,764	\$ 836,982	\$ 4,719,733	\$ 791,420	\$ 8,390,019	\$ 900,272	\$ 2,650,032	\$ 458,693	\$ 7,812,680	\$ 536,624	\$ (1,216,931)	\$ 27,128,288

**DEPARTMENT OF JUSTICE
Consolidating Balance Sheet
As of September 30, 2003**

Unaudited

Dollars in Thousands	AFF/SADF	WCF	OBDs	USMS	OJP (Restated)	DEA	FBI	ATF	INS	BOP	FPI	Consolidated	
ASSETS													
Intragovernmental													
Fund Balance with U.S. Treasury	\$ 50,640	\$ 1,455,677	\$ 3,178,776	\$ 498,899	\$ 8,434,571	\$ 546,981	\$ 1,934,917	\$ 223,817	\$ -	\$ 1,744,924	\$ 25,516	\$ -	\$ 18,094,718
Investments, Net	1,066,207	-	221,766	-	-	-	-	-	-	-	161,900	-	1,449,873
Accounts Receivable, Net	2,799	71,432	189,835	46,035	7,908	18,696	56,547	7,212	-	4,196	59,812	(197,773)	286,699
Other Assets	2,426	346	751,024	10,725	22,434	31,450	76,637	10,093	-	69	-	(789,838)	115,366
Total Intragovernmental	1,122,072	1,527,455	4,341,401	555,659	8,464,913	597,127	2,068,101	241,122	-	1,749,189	247,228	(987,611)	19,926,656
Cash and Monetary Assets	71,333	-	79	30	23	8,894	49,144	6,314	-	626	-	-	136,443
Accounts Receivable, Net	-	5	38,381	264	6,043	3,256	21,052	1,005	-	9,170	5,750	-	84,926
Inventory and Related Property	-	422	-	7,044	-	10,099	2,883	-	-	15,141	146,702	-	182,291
Forfeited Property, Net	80,783	-	-	-	-	-	-	-	-	-	-	-	80,783
General Property, Plant and Equipment, Net	2,409	20,952	35,585	246,876	16,963	267,030	680,098	235,316	-	5,969,624	116,381	-	7,591,234
Advances and Prepayments	9	17	54,571	58	575,350	6,595	35,727	-	-	4,454	1,484	-	678,265
Other Assets	-	-	-	184	-	-	-	-	-	2,646	406	-	3,236
Total Assets	\$ 1,276,606	\$ 1,548,851	\$ 4,470,017	\$ 810,115	\$ 9,063,292	\$ 893,001	\$ 2,857,005	\$ 483,757	\$ -	\$ 7,750,850	\$ 517,951	\$ (987,611)	\$ 28,683,834
LIABILITIES													
Intragovernmental													
Accounts Payable	\$ 63,972	\$ 80,694	\$ 104,488	\$ 25,336	\$ 22,862	\$ 26,237	\$ 18,402	\$ 20,018	\$ -	\$ 23,218	\$ 5,266	\$ (197,773)	\$ 192,720
Accrued FECA Liabilities	-	696	7,405	11,959	26	20,776	25,697	19,846	-	75,272	936	-	162,613
Debt	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000
Custodial Liabilities	-	804,455	-	-	-	2,451	-	-	-	-	-	-	807,599
Other Liabilities	-	65,055	34,871	44,080	898,969	11,000	45,435	2,818	-	21,237	127,678	(789,838)	461,305
Total Intragovernmental	63,972	950,900	146,764	81,375	921,857	60,464	89,534	43,375	-	119,727	153,880	(987,611)	1,644,237
Accounts Payable	34,617	47,758	455,573	204,865	775,433	95,968	101,601	43,705	-	280,561	51,341	-	2,091,422
Actuarial FECA Liabilities	-	1,995	35,804	62,733	13	112,801	134,885	107,446	-	376,140	7,932	-	839,749
Accrued Payroll and Benefits	-	1,295	45,727	13,909	2,025	22,258	56,707	11,325	-	51,701	6,263	-	211,210
Accrued Annual and Compensatory Leave	-	4,186	128,629	25,552	3,789	65,258	185,198	31,056	-	134,653	8,329	-	586,650
Deferred Revenue	74,404	-	-	-	-	66,589	-	-	-	1,298	-	-	142,291
Seized Cash and Monetary Assets	548,605	-	-	-	-	511	25,030	4,090	-	-	-	-	578,236
Contingent Liabilities	-	-	10,000	-	-	22,339	35,499	81	-	-	-	-	67,919
Capital Lease Liabilities	-	-	-	7,628	533	773	2,600	5,037	-	65,717	362	-	82,650
Future Radiation Exposure Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-
Act Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	26,597	141,963	-	-	2	2	9,058	5,372	-	40,518	-	-	223,512
Total Liabilities	\$ 748,195	\$ 1,148,097	\$ 822,497	\$ 396,062	\$ 1,703,652	\$ 446,963	\$ 640,112	\$ 251,487	\$ -	\$ 1,070,315	\$ 228,107	\$ (987,611)	\$ 6,467,876
NET POSITION													
Unexpended Appropriations	\$ -	\$ -	\$ 3,543,350	\$ 233,691	\$ 5,472,763	\$ 424,616	\$ 1,840,945	\$ 187,641	\$ -	\$ 1,306,039	\$ -	\$ -	\$ 13,009,045
Cumulative Results of Operations	528,411	400,754	104,170	180,362	1,886,877	21,422	375,948	44,629	-	5,374,496	289,844	-	9,206,913
Total Net Position	\$ 528,411	\$ 400,754	\$ 3,647,520	\$ 414,053	\$ 7,359,640	\$ 446,038	\$ 2,216,893	\$ 232,270	\$ -	\$ 6,680,535	\$ 289,844	\$ -	\$ 22,215,958
Total Liabilities and Net Position	\$ 1,276,606	\$ 1,548,851	\$ 4,470,017	\$ 810,115	\$ 9,063,292	\$ 893,001	\$ 2,857,005	\$ 483,757	\$ -	\$ 7,750,850	\$ 517,951	\$ (987,611)	\$ 28,683,834