

DEPARTMENT OF JUSTICE  
Consolidating Statement of Financing  
For the Fiscal Year Ended September 30, 2003

Dollars in Thousands	AFF/SADF	WCF	OBD	USMS	OJP	DEA	FBI	ATF	INS	BOP	FPI	Consolidated
<b>Resources Used to Finance Activities:</b>												
<b>Budgetary Resources Obligated</b>												
Obligations Incurred	\$ 481,615	\$ 1,022,740	\$ 7,080,596	\$ 1,918,371	\$ 4,015,769	\$ 2,116,924	\$ 5,335,297	\$ 611,486	\$ 2,165,536	\$ 4,793,472	\$ 725,941	\$ 30,267,757
Less: Spending Authority from Offsetting Collections and Recoveries	35,523	946,318	822,763	982,586	589,861	470,181	731,477	68,444	227,929	281,652	726,222	5,882,956
Obligations Net of Offsetting Collections and Recoveries	446,092	76,422	6,257,833	935,785	3,425,908	1,646,743	4,603,820	543,052	1,937,607	4,511,820	(281)	24,384,801
Less: Offsetting Receipts	12,691	-	332,760	-	362,792	67,449	-	-	668,650	-	-	1,444,342
Net Obligations	433,401	76,422	5,925,073	935,785	3,063,116	1,579,294	4,603,820	543,052	1,268,957	4,511,820	(281)	22,940,459
<b>Other Resources</b>												
Donations and Forfeitures of Property	72,184	-	-	-	-	-	-	140	-	623	-	72,947
Transfers-In/Out Without Reimbursement	(20,102)	(85,165)	(142,382)	1,285	178,274	(12,868)	30,258	74,121	(43,652)	2,227	-	(18,204)
Imputed Financing from Costs Absorbed by Others	-	4,414	115,987	27,003	3,841	53,831	182,661	20,493	58,615	156,284	9,554	632,663
Net Other Resources Used to Finance Activities	52,082	(80,751)	(26,395)	28,288	182,115	40,963	212,919	94,754	14,763	159,134	9,554	687,426
<b>Total Resources Used to Finance Activities</b>	<b>485,483</b>	<b>(4,329)</b>	<b>5,898,678</b>	<b>964,073</b>	<b>3,245,231</b>	<b>1,620,257</b>	<b>4,816,739</b>	<b>637,806</b>	<b>1,283,720</b>	<b>4,670,954</b>	<b>9,273</b>	<b>23,627,885</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	2,715	(437)	66,060	(7,055)	100,227	(31,052)	(503,978)	36,602	239,521	139,512	-	42,115
Resources That Fund Expenses Recognized in Prior Periods	-	-	(2,095)	(3,662)	(1,554)	(40,322)	9,679	-	(5)	-	(58)	(38,007)
Budgetary Offsetting Collections and Receipts That do not Affect Net Cost of Operations	(59,493)	(10,962)	(23,831)	-	362,792	(46,964)	(155,285)	(7,591)	121,664	-	-	417,372
Other Resources or Adjustments to Net Obligated Resources That do not Affect Net Cost of Operations	(1,567)	(10,962)	(23,831)	(54,802)	4,035	(46,964)	(155,285)	(285,226)	(106,997)	(601,978)	(7,556)	(1,290,733)
Total Resources Used to Finance Items not Part of the Net Cost of Operations	8,402	-	-	-	21,734	1,650	(9,618)	(409)	128,664	-	-	150,423
<b>Total Resources Used to Finance the Net Cost of Operations</b>	<b>(49,943)</b>	<b>(11,399)</b>	<b>40,144</b>	<b>(65,519)</b>	<b>487,234</b>	<b>(116,688)</b>	<b>(659,202)</b>	<b>(256,624)</b>	<b>383,247</b>	<b>(462,466)</b>	<b>(7,614)</b>	<b>(718,830)</b>
<b>Total Resources Used to Finance the Net Cost of Operations</b>	<b>435,540</b>	<b>(15,728)</b>	<b>5,938,822</b>	<b>898,554</b>	<b>3,732,465</b>	<b>1,503,569</b>	<b>4,157,537</b>	<b>381,182</b>	<b>1,666,967</b>	<b>4,208,488</b>	<b>1,659</b>	<b>22,909,055</b>

**DEPARTMENT OF JUSTICE**  
**Consolidating Statement of Financing (Continued)**  
**For the Fiscal Year Ended September 30, 2003**

Dollars in Thousands	AFF/SADF	WCF	OBD	USMS	OJP	DEA	FBI	ATF	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 in Annual Leave Liability	\$ -	\$ 159	\$ 10,752	\$ 2,285	\$ -	\$ 6,745	\$ 10,692	\$ 31,056	\$ 91	\$ 21,798	\$ 264	\$ 83,842
Increase in Exchange Revenue Receivable From the Public	-	-	(1,350)	-	-	1,440	4,034	-	(45,341)	-	(789)	(41,886)
Other	-	(886)	10,636	457	(304)	-	9,361	132,410	(44,159)	(6,709)	199	101,005
<b>Total Components of Net Cost of Operations Requiring or Generating Resources in Future Periods</b>	-	(727)	20,038	2,742	(304)	8,185	24,087	163,466	(89,409)	15,089	(306)	142,861
Components not Requiring or Generating Resources:												
Depreciation and Amortization	-	5,212	8,442	19,361	2,349	38,791	67,024	32,908	26,815	235,720	11,773	448,395
Revaluation of Assets or Liabilities	-	-	-	-	735	(5,016)	-	-	(15,737)	3,280	(7,274)	(24,012)
Other	-	-	11,277	-	-	1,935	1,743	7,024	6,507	-	1,747	30,233
<b>Total Components of Net Cost of Operations not Requiring or Generating Resources</b>	-	5,212	19,719	19,361	3,084	35,710	68,767	39,932	17,585	239,000	6,246	454,616
<b>Total Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period</b>	-	4,485	39,757	22,103	2,780	43,895	92,854	203,398	(71,824)	254,089	5,940	597,477
<b>Net Cost of Operations</b>	<b>\$ 435,540</b>	<b>\$ (11,243)</b>	<b>\$ 5,978,579</b>	<b>\$ 920,657</b>	<b>\$ 3,735,245</b>	<b>\$ 1,547,464</b>	<b>\$ 4,250,391</b>	<b>\$ 584,580</b>	<b>\$ 1,595,143</b>	<b>\$ 4,462,577</b>	<b>\$ 7,599</b>	<b>\$ 23,506,532</b>

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

	AFF/SA/DF	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
Net Obligations	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)	(4,572)	(28,449)	(51,836)	5,528	(88,499)	(131,497)	(175,134)	(882,014)	(8,870)	(1,366,595)
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)	-	(27,654)
Total Resources Used to Finance Items not Part of the Net Cost of Operations	26,805	30,045	83,524	(134,723)	523,698	(12,974)	(212,985)	(512,511)	(624,215)	(15,041)	(848,377)
<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>24,054,445</b>

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

	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)	-	3,438	(48,025)
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>	-	655	(13,401)	(3,088)	364	52,372	25,000	12,539	18,089	4,855	97,385
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	1,785	56,321
<b>Total Components of Net Cost of Operations not Requiring or Generating Resources</b>	-	3,929	21,136	16,792	1,400	28,965	57,979	94,156	222,529	13,999	460,885
<b>Total Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period</b>	-	4,584	7,735	13,704	1,764	81,337	82,979	106,695	240,618	18,854	568,270
<b>Net Cost of Operations</b>	\$ 459,681	\$ 21,346	\$ 4,360,872	\$ 1,522,032	\$ 4,830,399	\$ 1,550,914	\$ 3,901,447	\$ 3,763,402	\$ 4,213,545	\$ (923)	\$ 24,622,715