

Other Supplementary Information (See Auditors' Report)

Other Supplemental Information includes the Consolidating Balance Sheet and the Consolidating Statement of Changes in Net Position.

Special Account Funds. NPS has concession agreements which contain provisions that provided for the establishment of escrow type accounts to be used to develop, improve, and maintain visitor facilities. The concessioner periodically deposits a percentage of gross revenue in the account as provided in the concessioner agreement. These “special account” funds are maintained in separate interest-bearing bank accounts for the concessioners, and are not assets of the NPS and may not be used in NPS operations. Therefore, the balances, inflows, and outflows of these concessioner special accounts are not recognized in the consolidated financial statements of the NPS. The concessioners reported that these special accounts balances totaled approximately \$40.5 million and \$44.3 million (unaudited), as of September 30, 2005 and 2004, respectively.

Consolidating Balance Sheet
as of September 30, 2005
(dollars in thousands)

	Bureau of Indian Affairs	Bureau of Land Management	Bureau of Reclamation	Departmental Offices and Other
ASSETS				
Intragovernmental Assets:				
Fund Balance with Treasury	\$ 1,508,092	\$ 1,064,535	\$ 6,090,731	\$ 1,023,951
Investments, Net	66,541	1,749,802	-	416,998
Accounts and Interest Receivable	7,231	15,388	825,974	102,429
Loans and Interest Receivable, Net	-	-	2,458,075	-
Other	2,556	1,278	1,423	30,879
Total Intragovernmental Assets	1,584,420	2,831,003	9,376,203	1,574,257
Cash	638	56	100	-
Investments, Net	1,065	-	-	198,060
Accounts and Interest Receivable, Net	26,330	10,367	31,459	47,767
Loans and Interest Receivable, Net	28,131	-	146,468	5,658
Inventory and Related Property, Net	-	304,378	-	528
General Property, Plant, and Equipment, Net	1,372,343	388,934	13,015,525	337,671
Other	82,632	77	198,315	3,613
Stewardship Assets				
TOTAL ASSETS	\$ 3,095,559	\$ 3,534,815	\$ 22,768,070	\$ 2,167,554
LIABILITIES				
Intragovernmental Liabilities:				
Accounts Payable	\$ 55,408	\$ 38,981	\$ 24,651	\$ 7,366
Debt	29,715	1,074,204	96,811	19,795
Other				
Resources Payable to Treasury	21,041	-	1,780,970	214,742
Advances and Deferred Revenue	94,756	9,950	8,780	475,850
Custodial Liability	-	57,518	-	-
Other Liabilities	158,477	131,392	88,996	5,342
Total Intragovernmental Liabilities	359,397	1,312,045	2,000,208	723,095
Accounts Payable	90,099	37,366	204,868	161,112
Loan Guarantee Liability	81,670	-	-	-
Federal Employee and Veteran Benefits	121,283	94,971	88,702	17,437
Environmental and Disposal Liabilities	51,576	3,491	35,360	1,300
Other				
Contingent Liabilities	62,487	1,465	9,515	-
Advances and Deferred Revenue	7,400	-	452,633	6,762
Payments Due to States	-	-	-	-
Other Liabilities	64,046	296,696	51,757	64,121
TOTAL LIABILITIES	837,958	1,746,034	2,843,043	973,827
Commitments and Contingencies				
Net Position				
Unexpended Appropriations	1,242,504	471,557	350,519	402,540
Cumulative Results of Operations	1,015,097	1,317,224	19,574,508	791,187
Total Net Position	2,257,601	1,788,781	19,925,027	1,193,727
TOTAL LIABILITIES AND NET POSITION	\$ 3,095,559	\$ 3,534,815	\$ 22,768,070	\$ 2,167,554

Consolidating Balance Sheet
as of September 30, 2005
(dollars in thousands)

Minerals Management Service	National Park Service	Office of Surface Mining	U.S. Fish and Wildlife Service	U.S. Geological Survey	Elimination of Intra Department Activity	FY 2005 Total
\$ 1,444,637	\$ 19,152,506	\$ 49,332	\$ 1,457,266	\$ 240,082	\$ -	\$ 32,031,132
1,088,246	1,370	2,141,599	1,999,113	-	-	7,463,669
404,789	23,253	34	28,913	58,048	(957,382)	508,677
-	-	-	-	-	-	2,458,075
194	6,910	43	1,368	2,519	(45,765)	1,405
2,937,866	19,184,039	2,191,008	3,486,660	300,649	(1,003,147)	42,462,958
-	425	-	50	1	-	1,270
-	-	-	-	-	-	199,125
2,426,301	8,971	11,439	22,004	75,928	-	2,660,566
-	3,598	-	-	-	-	183,855
-	-	-	-	789	-	305,695
28,543	1,098,686	2,417	917,489	162,170	-	17,323,778
2	11,746	-	210	58	-	296,653
\$ 5,392,712	\$ 20,307,465	\$ 2,204,864	\$ 4,426,413	\$ 539,595	\$ (1,003,147)	\$ 63,433,900
\$ 3,463	\$ 18,013	\$ 52	\$ 6,993	\$ 8,670	\$ (83,716)	\$ 79,881
-	-	-	-	-	-	1,220,525
-	-	-	-	81	-	2,016,834
1,079,418	2,575	208	976	2,229	(48,218)	1,626,524
1,799,017	-	-	-	-	(860,164)	996,371
3,781	61,238	1,576	462,964	34,611	(11,049)	937,328
2,885,679	81,826	1,836	470,933	45,591	(1,003,147)	6,877,463
249,352	212,711	7,098	59,301	65,811	-	1,087,718
-	-	-	-	-	-	81,670
9,837	928,328	3,867	62,270	41,010	-	1,367,705
-	14,966	-	14,033	82	-	120,808
550,690	2,139	2,570	100	2,208	-	631,174
829	9,888	-	7,485	4,469	-	489,466
1,009,418	-	-	-	-	-	1,009,418
92,931	188,090	7,150	152,316	114,449	-	1,031,556
4,798,736	1,437,948	22,521	766,438	273,620	(1,003,147)	12,696,978
8,574	944,005	41,544	536,093	181,906	-	4,179,242
585,402	17,925,512	2,140,799	3,123,882	84,069	-	46,557,680
593,976	18,869,517	2,182,343	3,659,975	265,975	-	50,736,922
\$ 5,392,712	\$ 20,307,465	\$ 2,204,864	\$ 4,426,413	\$ 539,595	\$ (1,003,147)	\$ 63,433,900

Consolidating Balance Sheet
as of September 30, 2004
(dollars in thousands)

	Bureau of Indian Affairs	Bureau of Land Management	Bureau of Reclamation	Departmental Offices and Other
ASSETS				
Intragovernmental Assets:				
Fund Balance with Treasury	\$ 1,468,919	\$ 1,252,381	\$ 5,233,607	\$ 1,047,353
Investments, Net	68,565	829,445	-	392,303
Accounts and Interest Receivable	28,199	12,493	351,764	47,832
Loans and Interest Receivable, Net	-	-	-	-
Other	1,732	1,090	1,236	22,718
Total Intragovernmental Assets	1,567,415	2,095,409	5,586,607	1,510,206
Cash	432	55	91	-
Investments, Net	1,077	-	-	190,767
Accounts and Interest Receivable, Net	26,388	20,691	32,179	8,231
Loans and Interest Receivable, Net	33,558	-	166,900	23,098
Inventory and Related Property, Net	-	321,319	-	567
General Property, Plant, and Equipment, Net	1,328,541	355,621	13,065,549	298,728
Other	91,412	131	191,983	656
Stewardship Assets				
TOTAL ASSETS	\$ 3,048,823	\$ 2,793,226	\$ 19,043,309	\$ 2,032,253
LIABILITIES				
Intragovernmental Liabilities:				
Accounts Payable	\$ 43,240	\$ 24,895	\$ 25,711	\$ 5,608
Debt	29,615	1,139,204	114,098	21,962
Other				
Resources Payable to Treasury	25,994	-	-	-
Advances and Deferred Revenue	147,996	16,221	10,381	475,696
Custodial Liability	-	73,376	-	-
Other Liabilities	163,154	122,004	89,086	4,517
Total Intragovernmental Liabilities	409,999	1,375,700	239,276	507,783
Accounts Payable	94,146	31,436	196,000	113,603
Loan Guarantee Liability	60,081	-	-	-
Federal Employee and Veterans' Benefits	118,325	90,507	85,815	17,809
Environmental and Disposal Liabilities	67,065	6,330	5,629	1,300
Other				
Contingent Liabilities	58,070	3,650	62,624	712
Advances and Deferred Revenue	7,550	136,389	269,096	4,727
Payments Due to States	-	-	-	-
Other Liabilities	79,976	498,380	47,138	38,872
TOTAL LIABILITIES	895,212	2,142,392	905,578	684,806
Commitments and Contingencies				
Net Position				
Unexpended Appropriations	1,177,903	461,140	325,934	403,846
Cumulative Results of Operations	975,708	189,694	17,811,797	943,601
Total Net Position	2,153,611	650,834	18,137,731	1,347,447
TOTAL LIABILITIES AND NET POSITION	\$ 3,048,823	\$ 2,793,226	\$ 19,043,309	\$ 2,032,253

Consolidating Balance Sheet
as of September 30, 2004
(dollars in thousands)

Minerals Management Service	National Park Service	Office of Surface Mining	U.S. Fish and Wildlife Service	U.S. Geological Survey	Elimination of Intra Department Activity	FY 2004 Total
\$ 1,501,565	\$ 18,603,252	\$ 44,792	\$ 1,479,492	\$ 234,783	\$ -	\$ 30,866,144
1,029,419	65	2,051,300	1,816,232	-	-	6,187,329
294,990	17,490	45	26,410	60,776	(491,965)	348,034
-	-	-	-	-	-	-
1,283	5,487	50	1,302	3,883	(37,570)	1,211
2,827,257	18,626,294	2,096,187	3,323,436	299,442	(529,535)	37,402,718
-	395	-	107	1	-	1,081
-	-	-	-	-	-	191,844
1,148,036	13,702	6,631	10,700	81,083	-	1,347,641
-	3,958	-	-	-	-	227,514
-	-	-	-	2,433	-	324,319
32,058	980,223	2,561	900,160	190,770	-	17,154,211
3	12,434	-	286	45	-	296,950
\$ 4,007,354	\$ 19,637,006	\$ 2,105,379	\$ 4,234,689	\$ 573,774	\$ (529,535)	\$ 56,946,278
\$ 4,865	\$ 26,197	\$ 45	\$ 5,810	\$ 9,885	\$ (69,430)	\$ 76,826
-	-	-	-	-	-	1,304,879
-	-	-	-	231	-	26,225
1,137,545	4,155	6	689	4,742	(40,430)	1,757,001
999,250	-	-	-	-	(401,148)	671,478
2,866	63,619	1,500	440,742	33,569	(18,527)	902,530
2,144,526	93,971	1,551	447,241	48,427	(529,535)	4,738,939
245,192	163,742	17,947	80,068	82,711	-	1,024,845
-	-	-	-	-	-	60,081
8,711	879,969	3,830	58,820	40,569	-	1,304,355
-	7,513	-	12,874	1,097	-	101,808
550,000	16,814	68,600	12	-	-	760,482
7,594	13,351	-	5,949	1,713	-	446,369
412,880	-	-	-	-	-	412,880
68,848	183,219	7,083	88,241	110,205	-	1,121,962
3,437,751	1,358,579	99,011	693,205	284,722	(529,535)	9,971,721
7,450	1,000,273	38,489	501,981	163,343	-	4,080,359
562,153	17,278,154	1,967,879	3,039,503	125,709	-	42,894,198
569,603	18,278,427	2,006,368	3,541,484	289,052	-	46,974,557
\$ 4,007,354	\$ 19,637,006	\$ 2,105,379	\$ 4,234,689	\$ 573,774	\$ (529,535)	\$ 56,946,278

Consolidating Statement of Changes in Net Position
for the fiscal year ended September 30, 2005
(dollars in thousands)

	Bureau of Indian Affairs	Bureau of Land Management	Bureau of Reclamation	Departmental Offices and Other
UNEXPENDED APPROPRIATIONS				
Beginning Balance	\$ 1,177,903	\$ 461,140	\$ 325,934	\$ 403,846
Budgetary Financing Sources				
Appropriations Received, General Funds	2,338,479	1,931,631	190,227	1,085,382
Appropriations Transferred In/Out	248,839	(354,432)	41,639	(40,010)
Appropriations-Used	(2,491,411)	(1,541,145)	(205,939)	(1,036,231)
Other Adjustments	(31,305)	(25,638)	(1,342)	(10,447)
Net Change	64,602	10,416	24,585	(1,306)
Ending Balance - Unexpended Appropriations	\$ 1,242,505	\$ 471,556	\$ 350,519	\$ 402,540
CUMULATIVE RESULTS OF OPERATIONS				
Beginning Balance	\$ 975,708	\$ 189,694	\$ 17,811,797	\$ 943,601
Adjustments				
Change in Accounting Principle	-	-	405,417	(248,267)
Beginning Balance, as adjusted	975,708	189,694	18,217,214	695,334
Budgetary Financing Sources				
Appropriations-Used	2,491,411	1,541,145	205,939	1,036,231
Royalties Retained	-	81,408	1,763,969	-
Non-Exchange Revenue	153	(166)	15	84,908
Transfers In/Out without Reimbursement	240,178	(115,127)	(78,763)	16,015
Donations and Forfeitures of Cash and Cash Equivalents	-	-	-	22
Other Budgetary Financing Sources	(4,968)	14	33,958	14,020
Other Financing Sources				
Imputed Financing from Costs Absorbed by Others	68,435	79,870	67,863	22,566
Transfers In/Out without Reimbursement	12,218	(1,621)	(51,621)	3,271
Donations and Forfeitures of Property	16,165	-	2,177	5,547
Total Financing Sources	2,823,592	1,585,523	1,943,537	1,182,580
Net Cost of Operations	(2,784,203)	(457,994)	(586,244)	(1,086,726)
Net Change	39,389	1,127,529	1,357,293	95,854
Ending Balance - Cumulative Results of Operations	\$ 1,015,097	\$ 1,317,223	\$ 19,574,507	\$ 791,188

Consolidating Statement of Changes in Net Position
for the fiscal year ended September 30, 2005
(dollars in thousands)

Minerals Management Service	National Park Service	Office of Surface Mining	U.S. Fish and Wildlife Service	U.S. Geological Survey	Elimination of Intra Department Activity	FY 2005 Total
\$ 7,450	\$ 1,000,273	\$ 38,490	\$ 501,980	\$ 163,343	\$ -	\$ 4,080,359
169,175	2,238,294	109,805	1,176,585	958,021	-	10,197,599
3,343	102,345	-	86,270	5,647	-	93,641
(168,927)	(2,354,429)	(104,439)	(1,212,825)	(924,389)	-	(10,039,735)
(2,467)	(42,478)	(2,311)	(15,918)	(20,716)	-	(152,622)
1,124	(56,268)	3,055	34,112	18,563	-	98,883
\$ 8,574	\$ 944,005	\$ 41,545	\$ 536,092	\$ 181,906	\$ -	\$ 4,179,242
\$ 562,153	\$ 17,278,154	\$ 1,967,879	\$ 3,039,504	\$ 125,708	\$ -	\$ 42,894,198
-	-	-	-	-	-	157,150
562,153	17,278,154	1,967,879	3,039,504	125,708	-	43,051,348
168,927	2,354,429	104,439	1,212,825	924,389	-	10,039,735
2,229,170	1,054,553	-	1,036	-	-	5,130,136
29,273	33	368,898	793,791	(104)	-	1,276,801
(3,994)	(245,745)	-	127,309	1,526	-	(58,601)
-	27,578	-	3,287	2,272	-	33,159
-	(388)	-	8,404	-	-	51,040
15,117	114,472	6,828	62,061	62,772	(48,451)	451,533
(838)	1,776	(666)	4,289	2,151	-	(31,041)
-	612	-	-	2,095	-	26,596
2,437,655	3,307,320	479,499	2,213,002	995,101	(48,451)	16,919,358
(2,414,407)	(2,659,962)	(306,580)	(2,128,621)	(1,036,740)	48,451	(13,413,026)
23,248	647,358	172,919	84,381	(41,639)	-	3,506,332
\$ 585,401	\$ 17,925,512	\$ 2,140,798	\$ 3,123,885	\$ 84,069	\$ -	\$ 46,557,680

Consolidating Statement of Changes in Net Position
for the fiscal year ended September 30, 2004
(dollars in thousands)

	Bureau of Indian Affairs	Bureau of Land Management	Bureau of Reclamation	Departmental Offices and Other
UNEXPENDED APPROPRIATIONS				
Beginning Balance	\$ 1,149,927	\$ 412,460	\$ 314,643	\$ 340,299
Budgetary Financing Sources				
Appropriations Received, General Funds	2,332,793	2,002,596	168,998	1,059,789
Appropriations Transferred In/Out	289,264	(426,887)	38,141	(58,117)
Appropriations-Used	(2,564,378)	(1,505,149)	(195,353)	(928,421)
Other Adjustments	(29,705)	(21,879)	(495)	(9,702)
Net Change	27,974	48,681	11,291	63,549
Ending Balance - Unexpended Appropriations	\$ 1,177,901	\$ 461,141	\$ 325,934	\$ 403,848
CUMULATIVE RESULTS OF OPERATIONS				
Beginning Balance	\$ 1,004,583	\$ (262,935)	\$ 17,098,978	\$ 863,025
Adjustments				
Change in Accounting Principle	-	-	-	-
Beginning Balance, as adjusted	1,004,583	(262,935)	17,098,978	863,025
Budgetary Financing Sources				
Appropriations-Used	2,564,378	1,505,149	195,353	928,421
Royalties Retained	-	16,216	1,066,780	-
Non-Exchange Revenue	187	176	149	50,548
Transfers In/Out without Reimbursement	218,845	(71,693)	(5,449)	(13,009)
Donations and Forfeitures of Cash and Cash Equivalents	-	-	-	-
Other Budgetary Financing Sources	2,641	15	-	(1,791)
Other Financing Sources				
Imputed Financing from Costs Absorbed by Others	52,189	75,389	137,554	26,203
Transfers In/Out without Reimbursement	(4,005)	(2,479)	(25,181)	(595)
Donations and Forfeitures of Property	-	-	73	13,536
Total Financing Sources	2,834,235	1,522,773	1,369,279	1,003,313
Net Cost of Operations	(2,863,111)	(1,070,143)	(656,460)	(922,738)
Net Change	(28,876)	452,630	712,819	80,575
Ending Balance - Cumulative Results of Operations	\$ 975,707	\$ 189,695	\$ 17,811,797	\$ 943,600

Consolidating Statement of Changes in Net Position
for the fiscal year ended September 30, 2004
(dollars in thousands)

Minerals Management Service	National Park Service	Office of Surface Mining	U.S. Fish and Wildlife Service	U.S. Geological Survey	Elimination of Intra Department Activity	FY 2004 Total
\$ 6,969	\$ 983,029	\$ 36,299	\$ 498,236	\$ 187,440	\$ -	\$ 3,929,302
165,316	2,154,954	106,424	1,121,014	949,686	-	10,061,570
-	152,656	-	94,718	86	-	89,861
(162,538)	(2,258,373)	(101,939)	(1,198,544)	(956,739)	-	(9,871,434)
(2,297)	(31,994)	(2,294)	(13,443)	(17,131)	-	(128,940)
481	17,243	2,191	3,745	(24,098)	-	151,057
\$ 7,450	\$ 1,000,272	\$ 38,490	\$ 501,981	\$ 163,342	\$ -	\$ 4,080,359
\$ 532,485	\$ 16,753,497	\$ 1,878,297	\$ 2,913,926	\$ 152,407	\$ -	\$ 40,934,263
-	-	-	-	-	-	-
532,485	16,753,497	1,878,297	2,913,926	152,407	-	40,934,263
162,538	2,258,373	101,939	1,198,544	956,739	-	9,871,434
1,346,760	1,054,996	-	6,456	-	-	3,491,208
24,132	25	340,929	745,963	100	-	1,162,209
(3,983)	(332,008)	-	165,382	1,491	-	(40,424)
-	19,418	-	3,444	1,629	-	24,491
-	1,387	-	170	-	-	2,422
12,975	98,007	5,124	50,488	61,242	-	519,171
(569)	1,770	(401)	4,588	(350)	-	(27,222)
-	61	-	-	2,025	-	15,695
1,541,853	3,102,029	447,591	2,175,035	1,022,876	-	15,018,984
(1,512,185)	(2,577,370)	(358,009)	(2,049,457)	(1,049,576)	-	(13,059,049)
29,668	524,659	89,582	125,578	(26,700)	-	1,959,935
\$ 562,153	\$ 17,278,156	\$ 1,967,879	\$ 3,039,504	\$ 125,707	\$ -	\$ 42,894,198

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