

# Supporting Financial Information

Unaudited

**U.S. Department of the Interior**  
**Consolidating Statement of Financial Position**  
**September 30, 1997**  
(dollars in thousands)

	Fish and Wildlife Service	Bureau of Land Management	Minerals Management Service	National Park Service
<b>ASSETS</b>				
<b>Current Assets</b>				
Fund Balance with Treasury & Cash	\$ 758,185	\$ 638,267	\$ 76,042	\$ 1,013,416
Investments:				
Treasury Securities	471,244	-	-	65
Public Securities	-	-	-	-
Accounts Receivable:				
Public, Net of Allowance for Doubtful Accounts	8,052	3,006	326	9,201
Due from Federal Agencies	339,910	9,180	2,905	16,376
Inventory and Other	5,027	5,771	-	-
<b>Total Current Assets</b>	<b>1,582,418</b>	<b>656,224</b>	<b>79,273</b>	<b>1,039,058</b>
<b>Total Property, Plant and Equipment</b>	<b>642,273</b>	<b>227,179</b>	<b>17,212</b>	<b>1,276,727</b>
<b>Total Other Assets</b>	<b>27</b>	<b>459,780</b>	<b>-</b>	<b>6,476</b>
<b>Restricted Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Department Assets</b>	<b>2,224,718</b>	<b>1,343,183</b>	<b>96,485</b>	<b>2,322,261</b>
<b>Assets Held on Behalf of Others</b>				
Royalty Management:	-	-	2,497,175	-
Non-Royalty Management:	6	2,062	-	83,181
<b>Total Assets Held on Behalf of Others</b>	<b>6</b>	<b>2,062</b>	<b>2,497,175</b>	<b>83,181</b>
<b>TOTAL ASSETS</b>	<b>\$ 2,224,724</b>	<b>\$ 1,345,245</b>	<b>\$ 2,593,660</b>	<b>\$ 2,405,442</b>
<b>LIABILITIES AND NET POSITION</b>				
<b>Liabilities</b>				
<b>Liabilities Covered by Budgetary Resources</b>				
<b>Liabilities to the Public:</b>				
Accounts Payable to the Public	\$ 44,582	\$ 39,983	\$ 13,045	\$ 79,588
Deferred Revenue	(86)	27,562	-	4,112
Escrow Investments	-	-	1,667,348	-
Advances and Deferred Credits and Other	5,969	96,050	9	5,507
<b>Total Liabilities to the Public</b>	<b>50,465</b>	<b>163,595</b>	<b>1,680,402</b>	<b>89,207</b>
<b>Liabilities to Federal Agencies:</b>				
Accounts Payable	6,708	2,964	4,573	472
Amounts Payable to Treasury	-	1,498,491	-	78,824
Undistributed Royalty Collections (Note 1S)	-	-	829,827	-
Deferred Revenue and Other	1,903	(3)	-	12,988
<b>Total Liabilities to Federal Agencies</b>	<b>8,611</b>	<b>1,501,452</b>	<b>834,400</b>	<b>92,284</b>
<b>Total Liabilities Covered by Budgetary Resources</b>	<b>59,076</b>	<b>1,665,047</b>	<b>2,514,802</b>	<b>181,491</b>
<b>Liabilities Not Covered by Budgetary Resources</b>				
Unfunded payroll costs (Note 1Q)	36,496	48,399	9,698	63,003
Other unfunded liabilities	-	-	-	-
Contingent Liabilities	103,000	14,525	156,500	5,630
<b>Total Liabilities Not Covered by Budgetary Resources</b>	<b>139,496</b>	<b>62,924</b>	<b>166,198</b>	<b>68,633</b>
<b>Total Liabilities</b>	<b>198,572</b>	<b>1,727,971</b>	<b>2,681,000</b>	<b>250,124</b>
<b>Net Position</b>				
Unexpended Appropriations	1,329,178	374,265	61,639	864,961
Cumulative Results of Operations (Note 14)	696,974	(756,991)	(148,979)	1,290,357
Restricted Equity-Conservation Funds	-	-	-	-
<b>Total Net Position</b>	<b>2,026,152</b>	<b>(382,726)</b>	<b>(87,340)</b>	<b>2,155,318</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 2,224,724</b>	<b>\$ 1,345,245</b>	<b>\$ 2,593,660</b>	<b>\$ 2,405,442</b>

**U.S. Department of the Interior**  
**Consolidating Statement of Financial Position**  
**September 30, 1997**  
(dollars in thousands)

Bureau of Reclamation	Office of Surface Mining	TOTAL NATURAL RESOURCES	SCIENCE	INDIAN AFFAIRS	DEPARTMENT OFFICES & OTHER	CONSERVATION & RECLAMATION FUNDS	TOTAL
\$ 697,209	\$ 51,668	\$ 3,234,787	\$ 208,859	\$ 854,954	\$ 636,555	\$ -	\$ 4,935,155
-	1,525,363	1,996,672	-	11,540	59,898	-	2,068,110
-	-	-	-	26,736	-	-	26,736
99,510	3,326	123,421	70,074	11,410	25,831	-	230,736
19,831	8,569	396,771	78,759	1,279	20,773	-	497,582
-	-	10,798	17,830	-	645	-	29,273
816,550	1,588,926	5,762,449	375,522	905,919	743,702	-	7,787,592
13,165,589	5,548	15,334,528	184,497	1,255,070	129,340	-	16,903,435
1,383,111	-	1,849,394	-	279,821	7,351	-	2,136,566
-	-	-	-	-	-	17,149,833	17,149,833
15,365,250	1,594,474	22,946,371	560,019	2,440,810	880,393	17,149,833	43,977,426
-	-	2,497,175	-	-	-	-	2,497,175
1,991,619	1,526	2,078,394	-	18,257	-	-	2,096,651
1,991,619	1,526	4,575,569	-	18,257	-	-	4,593,826
\$ 17,356,869	\$ 1,596,000	\$ 27,521,940	\$ 560,019	\$ 2,459,067	\$ 880,393	\$ 17,149,833	\$ 48,571,252
\$ 112,336	\$ 8,389	\$ 297,923	\$ 53,427	\$ 28,366	\$ 21,397	\$ -	\$ 401,113
2,329,773	1,375	2,362,736	3,291	(1,180)	-	1,360,281	3,725,128
-	-	1,667,348	-	-	-	-	1,667,348
67,483	241	175,259	29,227	34,409	7,058	241	246,194
2,509,592	10,005	4,503,266	85,945	61,595	28,455	1,360,522	6,039,783
14,342	186	29,245	1,752	826	11,400	-	43,223
95,991	1,526	1,674,832	-	85,048	30	-	1,759,910
-	-	829,827	-	-	-	-	829,827
8,742	-	23,630	15,306	36,972	15,515	183	91,606
119,075	1,712	2,557,534	17,058	122,846	26,945	183	2,724,566
2,628,667	11,717	7,060,800	103,003	184,441	55,400	1,360,705	8,764,349
183,188	4,456	345,240	44,406	39,083	10,269	-	438,998
68,582	-	68,582	-	-	235	-	68,817
7,362	90,200	377,217	86,818	101,435	-	-	565,470
259,132	94,656	791,039	131,224	140,518	10,504	0	1,073,285
2,887,799	106,373	7,851,839	234,227	324,959	65,904	1,360,705	9,837,634
365,039	345,596	3,340,678	217,553	930,885	612,074	-	5,101,190
14,104,031	1,144,031	16,329,423	108,239	1,203,223	202,415	-	17,843,300
-	-	-	-	-	-	15,789,128	15,789,128
14,469,070	1,489,627	19,670,101	325,792	2,134,108	814,489	15,789,128	38,733,618
\$ 17,356,869	\$ 1,596,000	\$ 27,521,940	\$ 560,019	\$ 2,459,067	\$ 880,393	\$ 17,149,833	\$ 48,571,252

**U.S. Department of the Interior**  
**Consolidating Statement of Net Cost of Operations**  
**for the year ended September 30, 1997**

(dollars in thousands)

	Fish and Wildlife Service	Bureau of Land Management	National Park Service	Bureau of Reclamation	Office of Surface Mining
<b>Expenses</b>					
Operating Expenses	\$ 1,270,059	\$ 1,243,885	\$ 1,684,562	\$ 815,813	\$ 319,055
Other Expenses					
Depreciation and Amortization	23,905	24,036	48,536	319,709	912
Net Loss on Disposition of Assets	2,028	(746)	-	2,436	29
Bad Debt Expense	(46)	(1,420)	(136)	(6,752)	(6,341)
Other Expenses	78	113	265	30,547	15
Total Other Expenses	25,965	21,983	48,665	345,940	(5,385)
<b>Total Expenses</b>	1,296,024	1,265,868	1,733,227	1,161,753	313,670
<b>Revenues</b>					
Sales of Goods and Services to the Public	14,709	183,299	67,879	593,987	798
Sales of Goods and Services to Federal Agencies	61,320	40,744	48,592	409,522	1,409
Other Revenues	56,041	19,072	140,666	248,514	685
<b>Total Revenues</b>	132,070	243,115	257,137	1,252,023	2,892
<b>NET COST OF OPERATIONS</b>	\$ 1,163,954	\$ 1,022,753	\$ 1,476,090	\$ (90,270)	\$ 310,778

**U.S. Department of the Interior**  
**Consolidating Statement of Net Cost of Operations**  
**for the year ended September 30, 1997**

(dollars in thousands)

Minerals Management Service	Natural Resource Eliminations	NATURAL RESOURCE BUREAUS	SCIENCE	INDIAN AFFAIRS	DEPT OFFICES & OTHER	Inter- Segment Eliminations	TOTAL
\$ 245,491	\$ (56,092)	\$ 5,522,773	\$ 1,100,720	\$ 2,157,106	\$ 701,299	\$ (232,030)	\$ 9,249,868
2,246	-	419,344	25,663	54,115	1,013	-	500,135
-	-	3,747	4,103	19,068	1,270	-	28,188
-	-	(14,695)	-	(1,504)	23	-	(16,176)
156,501	-	187,519	86,996	4,470	295	-	279,280
158,747	-	595,915	116,762	76,149	2,601	-	791,427
404,238	(56,092)	6,118,688	1,217,482	2,233,255	703,900	(232,030)	10,041,295
-	-	860,672	129,309	134,860	1,390	-	1,126,231
20,222	(56,092)	525,717	204,860	6,202	163,516	(232,030)	668,265
41,068	-	506,046	1,565	20,597	19,956	-	548,164
61,290	(56,092)	1,892,435	335,734	161,659	184,862	(232,030)	2,342,660
\$ 342,948	\$ -	\$ 4,226,253	\$ 881,748	\$ 2,071,596	\$ 519,038	\$ -	\$ 7,698,635

**U.S. Department of the Interior**  
**Consolidated Statement of Budgetary Activity (Unaudited)**  
**for the year ended September 30, 1997**

(dollars in thousands)

**Budgetary Resources:**

Budget Authority	\$ 8,622,840
Unobligated balances - October 1	2,318,678
Spending Authority from Offsetting Collectons	1,387,339
Adjustments	96,151
<b>Total Budgetary Resources</b>	<b>\$ 12,425,008</b>

**Status of Budgetary Resources:**

Obligations Incurred	\$ 9,908,591
Unobligated Balances - Available	2,341,540
Unobligated Balances - Not Available	174,877
<b>Total Status of Budgetary Resources</b>	<b>\$ 12,425,008</b>

**Outlays:**

Obligations Incurred	\$ 9,908,591
Plus:	
Spending Authority from offsetting collections and adjustments	1,555,831
Obligated balance, net - October 1	2,222,671
Obligated balance transferred, net	10
Less: Obligated Balance, net - September 30	(2,824,224)
<b>Total Outlays</b>	<b>\$ 10,862,879</b>