

Department of Justice
Required Supplementary Information
Consolidated Deferred Maintenance
For Fiscal Years Ending September 30, 2002 and 2001

Deferred Maintenance for fiscal years ending September 30, 2002 and 2001, were \$10.2 and \$10.8 million, respectively. These amounts were determined using the requirements set forth by the SFFAS No. 6, "Accounting for Property, Plant and Equipment" as amended by SFFAS No. 14, "Amendments to Deferred Maintenance Reporting." The INS management estimates that these amounts will be required to service and repair property, plant and equipment including vehicles, aircraft, buildings and other structures. The original date of the maintenance forecast is July 1997. 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 2002	FY 2001
Initial Requirement	\$ 45,600	\$ 45,600
(Less) Maintenance Performed	<u>(7,434)</u>	<u>(6,795)</u>
Total Net Requirement	\$ 38,166	\$ 38,805
(Less) Actual Funded	<u>(27,967)</u>	<u>(27,967)</u>
Total Deferred Maintenance	<u>\$ 10,199</u>	<u>\$ 10,838</u>