

DEPARTMENT OF JUSTICE
Combining Statement of Financing
For Fiscal Year Ended September 30, 2001

Dollars in Thousands	AFF/SADF	WCF	OBD	USMS	OJP	DEA	FBI	INS	BOP	FPI	Combined
Obligations and Nonbudgetary Resources											
Obligations incurred	\$ 550,765	\$ 879,736	\$ 4,726,044	\$ 1,520,344	\$ 5,162,052	\$ 1,819,950	\$ 3,992,521	\$ 5,493,986	\$ 4,585,894	\$ 601,080	\$ 29,332,372
Less: Spending Authority from Offsetting											
Collections and Adjustments	45,451	809,351	642,701	131,912	703,214	399,255	675,250	2,292,943	404,370	602,466	6,706,913
Donations not in the Budget	-	-	-	-	-	-	-	-	792	-	792
Financing Imputed for Cost Subsidies	-	3,461	126,906	21,211	3,077	42,720	130,771	124,450	115,196	7,623	575,415
Transfers, Net	(17,302)	(112,582)	(62,807)	12,436	105,399	(9,630)	52,499	5,344	64,028	-	37,385
Exchange Revenue Not in the Budget	-	-	(149,363)	-	-	-	-	14,338	-	(1,424)	(136,449)
Other	-	-	-	-	-	(4,610)	(5,824)	86,199	-	-	75,765
Total Obligations as Adjusted, and Nonbudgetary Resources	\$ 488,012	\$ (38,736)	\$ 3,998,079	\$ 1,422,079	\$ 4,567,314	\$ 1,449,175	\$ 3,494,717	\$ 3,431,374	\$ 4,361,540	\$ 4,813	\$ 23,178,367
Resources That Do Not Fund Net Cost of Operations											
Change in Amount of Goods, Services, and Benefits Ordered but not yet Received or Provided	\$ (42,027)	\$ 19,521	\$ (86,032)	\$ (11,622)	\$ (1,422,921)	\$ (20,197)	\$ (9,972)	\$ (274,956)	\$ (62,360)	\$ -	\$ (1,910,566)
Change in Unfilled Customer Orders	(1,388)	-	37,069	-	170,589	(7,200)	43,414	(34,389)	(623)	-	207,472
Costs Capitalized on the Balance Sheet	-	(5,614)	(1,902)	(21,318)	13,323	(32,435)	(101,992)	(101,035)	(594,630)	(26,162)	(871,765)
Financing Sources That Fund Costs of Prior Periods	-	549	6,513	-	(44)	-	-	-	(3,139)	-	3,879
Other	-	1	-	(711)	684	(39,138)	-	(25,303)	(28,679)	-	(93,146)
Total Resources That Do Not Fund Net Cost of Operations	\$ (43,415)	\$ 14,457	\$ (44,352)	\$ (33,651)	\$ (1,238,369)	\$ (98,970)	\$ (68,550)	\$ (435,683)	\$ (689,431)	\$ (26,162)	\$ (2,664,126)
Costs That Do Not Require Resources											
Depreciation and Amortization	\$ -	\$ 3,569	\$ 1,290	\$ 12,140	\$ (1,119)	\$ 21,135	\$ 40,277	\$ 54,755	\$ 207,207	\$ 22,304	\$ 361,558
Revaluation of Assets and Liabilities	-	-	-	-	-	-	-	(138)	354	1,463	1,679
Gain/Loss on Disposition of Assets	-	-	-	-	(315)	(763)	8,209	1,140	4,927	260	13,458
Other	-	-	11,328	-	-	451	26	7,595	-	-	19,400
Total Costs That Do Not Require Resources	\$ -	\$ 3,569	\$ 12,618	\$ 12,140	\$ (1,434)	\$ 20,823	\$ 48,512	\$ 63,352	\$ 212,488	\$ 24,027	\$ 396,095
Financing Sources Yet to Be Provided	\$ -	\$ 145	\$ (472)	\$ 11,463	\$ 398	\$ 18,377	\$ 38,277	\$ 80,014	\$ 78,804	\$ -	\$ 227,006
Net Cost (Revenue) of Operations	\$ 444,597	\$ (20,565)	\$ 3,965,873	\$ 1,412,031	\$ 3,327,909	\$ 1,389,405	\$ 3,512,956	\$ 3,139,057	\$ 3,963,401	\$ 2,678	\$ 21,137,342

DEPARTMENT OF JUSTICE
Combining Statement of Financing
For Fiscal Year Ended September 30, 2000

Dollars in Thousands	AFF/SADF	WCF	OBD	USMS	OJP	DEA	FBI	INS	BOP	FPI	Restated Combined
Obligations and Nonbudgetary Resources											
Obligations incurred	\$ 486,321	\$ 742,976	\$ 4,311,590	\$ 1,425,830	\$ 3,978,595	\$ 1,627,157	\$ 3,854,022	\$ 4,455,109	\$ 4,140,231	\$ 606,557	\$ 25,628,388
Less: Spending Authority from Offsetting											
Collections and Adjustments	35,241	741,715	799,696	140,373	639,390	342,321	597,435	1,491,977	255,162	575,157	5,618,467
Donations not in the Budget	-	-	-	-	-	34	-	-	1,064	-	1,098
Financing Imputed for Cost Subsidies	-	3,174	73,016	20,934	2,842	39,958	136,535	119,194	103,401	7,387	506,441
Transfers, Net	(19,187)	(95,124)	(92,239)	6,907	91,897	544	40,512	42,816	5,004	-	(18,870)
Exchange Revenue Not in the Entity's Budget	-	-	(22,124)	-	-	-	-	45,268	-	(1,894)	21,250
Other	5,261	-	-	-	-	(73,776)	-	46,779	-	-	(21,736)
Total Obligations as Adjusted, and Nonbudgetary Resources	\$ 437,154	\$ (90,689)	\$ 3,470,547	\$ 1,313,298	\$ 3,433,944	\$ 1,251,596	\$ 3,433,634	\$ 3,217,189	\$ 3,994,538	\$ 36,893	\$ 20,498,104
Resources That Do Not Fund Net Cost of Operations											
Change in Amount of Goods, Services, and Benefits Ordered but not yet Received or Provided	\$ (26,204)	\$ 64,275	\$ 400,887	\$ 9,851	\$ 189,868	\$ 55,283	\$ (178,336)	\$ 100,712	\$ 17,168	\$ -	\$ 633,504
Change in Unfilled Customer Orders	44	-	28,599	-	8,092	(2,045)	6,468	(18,322)	(1,546)	-	21,290
Costs Capitalized on the Balance Sheet	-	(2,285)	(574)	(44,956)	(1,610)	(46,531)	(138,009)	(87,277)	(679,319)	(32,643)	(1,033,204)
Financing Sources That Fund Costs of Prior Periods	-	37	10,708	-	(50)	(76,555)	57,607	-	(3,254)	(2,864)	(14,371)
Other	17,446	(12,235)	(231)	(666)	412,499	(1,493)	-	(16,996)	(6,095)	-	392,229
Total Resources That Do Not Fund Net Cost of Operations	\$ (8,714)	\$ 49,792	\$ 439,389	\$ (35,771)	\$ 608,799	\$ (71,341)	\$ (252,270)	\$ (21,883)	\$ (673,046)	\$ (35,507)	\$ (552)
Costs That Do Not Require Resources											
Depreciation and Amortization	\$ -	\$ 4,365	\$ 1,202	\$ 12,135	\$ (821)	\$ 21,934	\$ 46,403	\$ 43,936	\$ 188,944	\$ 18,774	\$ 336,872
Revaluation of Assets and Liabilities	-	-	-	-	-	-	-	-	160	-	160
Gain/Loss on Disposition of Assets	-	-	-	-	-	(2,364)	2,016	4,002	4,013	30	7,697
Other	-	-	28,873	-	-	1,181	368	17,088	1,702	-	49,212
Total Costs That Do Not Require Resources	\$ -	\$ 4,365	\$ 30,075	\$ 12,135	\$ (821)	\$ 20,751	\$ 48,787	\$ 65,026	\$ 194,819	\$ 18,804	\$ 393,941
Financing Sources Yet to Be Provided	\$ -	\$ 292	\$ 7,014	\$ 19,129	\$ 437	\$ 32,280	\$ 51,879	\$ 181,450	\$ 103,108	\$ -	\$ 395,589
Net Cost (Revenue) of Operations	\$ 428,440	\$ (36,240)	\$ 3,947,025	\$ 1,308,791	\$ 4,042,359	\$ 1,233,286	\$ 3,282,030	\$ 3,441,782	\$ 3,619,419	\$ 20,190	\$ 21,287,082