

DEPARTMENT OF JUSTICE
Consolidated Statements of Financing
For the Fiscal Years Ended September 30, 2004 and 2003
Unaudited

Dollars in Thousands	2004	2003 (Restated)
Resources Used to Finance Activities:		
Budgetary Resources Obligated		
Obligations Incurred	\$ 34,710,470	\$ 30,267,757
Less: Spending Authority from Offsetting Collections and Recoveries	6,311,859	5,882,956
Obligations Net of Offsetting Collections and Recoveries	28,398,611	24,384,801
Less: Offsetting Receipts	428,352	1,081,550
Net Obligations	27,970,259	23,303,251
Other Resources		
Donations and Forfeitures of Property	95,507	72,947
Transfers-In/Out Without Reimbursement	(20,951)	(18,204)
Imputed Financing from Costs Absorbed by Others (Note 18)	662,434	632,683
Net Other Resources Used to Finance Activities	736,990	687,426
Total Resources Used to Finance Activities	28,707,249	23,990,677
Resources Used to Finance Items not Part of the Net Cost of Operations:		
Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but not Yet Provided	1,117,682	31,093
Resources That Fund Expenses Recognized in Prior Periods (Note 17)	(54,419)	(72,215)
Budgetary Offsetting Collections and Receipts That do not Affect Net Cost of Operations	(77,277)	62,171
Resources That Finance the Acquisition of Assets	(806,348)	(1,290,734)
Other Resources or Adjustments to Net Obligated Resources That do not Affect Net Cost of Operations	(482,490)	149,779
Total Resources Used to Finance Items not Part of the Net Cost of Operations	(302,852)	(1,119,906)
Total Resources Used to Finance the Net Cost of Operations	\$ 28,404,397	\$ 22,870,771

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF JUSTICE
Consolidated Statements of Financing (Continued)
For the Fiscal Years Ended September 30, 2004 and 2003
Unaudited

Dollars in Thousands	2004	2003
		(Restated)
Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period:		
Components Requiring or Generating Resources in Future Periods:		
Increase in Annual Leave Liability	\$ 27,848	\$ 83,843
Increase in Accrued Radiation Exposure Compensation Act Liabilities	588,617	-
Increase in Exchange Revenue Receivable From the Public	7,722	(42,284)
Other	116,072	118,866
Total Components of Net Cost of Operations Requiring or Generating Resources in Future Periods (Note 17)	740,259	160,425
Components not Requiring or Generating Resources:		
Depreciation and Amortization	502,929	448,395
Revaluation of Assets or Liabilities	2,612	(24,123)
Other	28,883	49,591
Total Components of Net Cost of Operations not Requiring or Generating Resources	534,424	473,863
Total Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period	1,274,683	634,288
Net Cost of Operations	\$ 29,679,080	\$ 23,505,059

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