

**U. S. Department of Justice**  
**Consolidated Statements of Changes in Net Position**  
**For the Fiscal Year Ended September 30, 2008**

**Dollars in Thousands**

	2008			
	Earmarked Funds	All Other Funds	Eliminations	Total
<b>Unexpended Appropriations</b>				
<b>Beginning Balances</b>	\$ 21,938	\$ 9,714,869	\$ -	\$ 9,736,807
<b>Budgetary Financing Sources</b>				
Appropriations Received	44,902	24,035,805	-	24,080,707
Appropriations Transferred-In/Out	4,061	244,308	-	248,369
Other Adjustments	(10,260)	(395,026)	-	(405,286)
Appropriations Used	(15,739)	(24,430,881)	-	(24,446,620)
<b>Total Budgetary Financing Sources</b>	<b>22,964</b>	<b>(545,794)</b>	<b>-</b>	<b>(522,830)</b>
<b>Unexpended Appropriations</b>	<b>\$ 44,902</b>	<b>\$ 9,169,075</b>	<b>\$ -</b>	<b>\$ 9,213,977</b>
<b>Cumulative Results of Operations</b>				
<b>Beginning Balances</b>	\$ 3,619,453	\$ 6,951,339	\$ -	\$ 10,570,792
<b>Budgetary Financing Sources</b>				
Appropriations Used	15,739	24,430,881	-	24,446,620
Nonexchange Revenues	980,604	1,199	-	981,803
Donations and Forfeitures of Cash and Cash Equivalents	1,222,643	-	-	1,222,643
Transfers-In/Out Without Reimbursement	-	180,900	-	180,900
Other Budgetary Financing Sources	-	(41,000)	-	(41,000)
<b>Other Financing Sources</b>				
Donations and Forfeitures of Property	63,430	2,424	-	65,854
Transfers-In/Out Without Reimbursement	(65,492)	64,566	-	(926)
Imputed Financing from Costs Absorbed by Others (Note 20)	20,563	643,443	(27,562)	636,444
<b>Total Financing Sources</b>	<b>2,237,487</b>	<b>25,282,413</b>	<b>(27,562)</b>	<b>27,492,338</b>
<b>Net Cost of Operations</b>	<b>(1,804,719)</b>	<b>(24,771,461)</b>	<b>27,562</b>	<b>(26,548,618)</b>
<b>Net Change</b>	432,768	510,952	-	943,720
<b>Cumulative Results of Operations</b>	<b>\$ 4,052,221</b>	<b>\$ 7,462,291</b>	<b>\$ -</b>	<b>\$ 11,514,512</b>
<b>Net Position</b>	<b>\$ 4,097,123</b>	<b>\$ 16,631,366</b>	<b>\$ -</b>	<b>\$ 20,728,489</b>

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

**U. S. Department of Justice**  
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**For the Fiscal Year Ended September 30, 2007**

**Dollars in Thousands**

	2007			
	Earmarked Funds	All Other Funds	Eliminations	Total
<b>Unexpended Appropriations</b>				
<b>Beginning Balances</b>	\$ 60,071	\$ 9,079,538	\$ -	\$ 9,139,609
<b>Budgetary Financing Sources</b>				
Appropriations Received	18,819	23,260,005	-	23,278,824
Appropriations Transferred-In/Out	-	575,671	-	575,671
Other Adjustments	(49,335)	(197,865)	-	(247,200)
Appropriations Used	(7,617)	(23,002,480)	-	(23,010,097)
<b>Total Budgetary Financing Sources</b>	<b>(38,133)</b>	<b>635,331</b>	<b>-</b>	<b>597,198</b>
<b>Unexpended Appropriations</b>	<b>\$ 21,938</b>	<b>\$ 9,714,869</b>	<b>\$ -</b>	<b>\$ 9,736,807</b>
<b>Cumulative Results of Operations</b>				
<b>Beginning Balances</b>	\$ 3,157,735	\$ 6,862,933	\$ -	\$ 10,020,668
<b>Budgetary Financing Sources</b>				
Other Adjustments	-	(2,500)	-	(2,500)
Appropriations Used	7,617	23,002,480	-	23,010,097
Nonexchange Revenues	1,129,466	2,846	-	1,132,312
Donations and Forfeitures of Cash and Cash Equivalents	1,409,015	-	-	1,409,015
Transfers-In/Out Without Reimbursement	-	59,021	-	59,021
Other Budgetary Financing Sources	34,001	-	-	34,001
<b>Other Financing Sources</b>				
Donations and Forfeitures of Property	106,746	303	-	107,049
Transfers-In/Out Without Reimbursement	(13,735)	(2)	-	(13,737)
Imputed Financing from Costs Absorbed by Others (Note 20)	21,266	760,239	(24,957)	756,548
<b>Total Financing Sources</b>	<b>2,694,376</b>	<b>23,822,387</b>	<b>(24,957)</b>	<b>26,491,806</b>
<b>Net Cost of Operations</b>	<b>(2,232,658)</b>	<b>(23,733,981)</b>	<b>24,957</b>	<b>(25,941,682)</b>
<b>Net Change</b>	461,718	88,406	-	550,124
<b>Cumulative Results of Operations</b>	<b>\$ 3,619,453</b>	<b>\$ 6,951,339</b>	<b>\$ -</b>	<b>\$ 10,570,792</b>
<b>Net Position</b>	<b>\$ 3,641,391</b>	<b>\$ 16,666,208</b>	<b>\$ -</b>	<b>\$ 20,307,599</b>

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