

Other  
Supplementary  
Information  
(See Auditors'  
Report)

Other Supplemental Information includes the Consolidating Balance Sheet and the Consolidating Statement of Changes in Net Position.

**Consolidating Balance Sheet**  
**as of September 30, 2004**  
*(in thousands)*

	Bureau of Indian Affairs	Bureau of Land Management	Bureau of Reclamation	Departmental Offices and Other
<b>ASSETS</b>				
<b>Intragovernmental Assets:</b>				
Fund Balance with Treasury (Note 2)	\$ 1,468,919	1,252,381	5,233,607	1,047,353
Investments, Net (Note 4)	68,565	829,445	-	392,303
Accounts and Interest Receivable, Net (Note 5)	28,199	12,493	351,764	47,832
Other				
Advances and Prepayments	1,732	1,090	1,236	22,718
<b>Total Intragovernmental Assets</b>	<b>1,567,415</b>	<b>2,095,409</b>	<b>5,586,607</b>	<b>1,510,206</b>
Cash (Note 3)	432	55	91	-
Investments, Net (Note 4)	1,077	-	-	190,767
Accounts and Interest Receivable, Net (Note 5)	26,388	20,691	32,179	8,231
Loans and Interest Receivable, Net (Note 6)	33,558	-	166,900	23,098
Inventory and Related Property, Net (Note 7)	-	321,319	-	567
General Property, Plant, and Equipment, Net (Note 8)	1,328,541	355,621	13,065,549	298,728
Other				
Advances and Prepayments	91,412	131	21,612	656
Other Assets, Net (Note 9)	-	-	170,371	-
Stewardship Assets (Note 1. l)				
<b>TOTAL ASSETS (Note 10)</b>	<b>\$ 3,048,823</b>	<b>2,793,226</b>	<b>19,043,309</b>	<b>2,032,253</b>
<b>LIABILITIES</b>				
<b>Intragovernmental Liabilities:</b>				
Accounts Payable	\$ 43,240	24,895	25,711	5,608
Debt (Note 11)	29,615	1,139,204	114,098	21,962
Other				
Accrued Payroll and Benefits	27,172	24,997	21,100	4,516
Advances and Deferred Revenue (Note 12)	146,882	16,221	10,360	476,185
Deferred Credits	1,114	-	21	(489)
Custodial Liability	-	73,376	-	-
Aquatic Resource Amounts Due to Others	-	-	-	-
Judgment Fund	117,248	12,224	46,958	-
Other Liabilities	44,728	84,783	21,028	-
<b>Total Intragovernmental Liabilities</b>	<b>409,999</b>	<b>1,375,700</b>	<b>239,276</b>	<b>507,782</b>
Accounts Payable	94,146	31,436	196,000	113,603
Loan Guarantee Liability (Note 6)	60,081	-	-	-
United States Park Police Pension Actuarial Liability (Note 27)	-	-	-	-
Federal Employees Compensation Act Liability (Note 13)	118,325	90,507	85,815	17,809
Environmental Cleanup Costs (Note 14)	67,065	6,330	5,629	1,300
Other				
Accrued Payroll and Benefits	44,379	81,214	44,818	31,207
Advances and Deferred Revenue (Note 12)	7,550	340	91,240	4,729
Deferred Credits	7,746	450,828	180,060	7,665
Contingent Liabilities (Note 14)	58,070	3,650	62,625	712
Other Liabilities	27,851	102,387	115	-
<b>TOTAL LIABILITIES (Note 15)</b>	<b>895,212</b>	<b>2,142,392</b>	<b>905,578</b>	<b>684,807</b>
Commitments and Contingencies (Note 14, 16, and 28)				
<b>Net Position</b>				
Unexpended Appropriations	1,177,903	461,140	325,934	403,845
Cumulative Results of Operations	975,708	189,694	17,811,797	943,601
<b>Total Net Position</b>	<b>2,153,611</b>	<b>650,834</b>	<b>18,137,731</b>	<b>1,347,446</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 3,048,823</b>	<b>2,793,226</b>	<b>19,043,309</b>	<b>2,032,253</b>

**Consolidating Balance Sheet**  
**as of September 30, 2004**  
*(in thousands)*

Minerals Management Service	National Park Service	Office of Surface Mining	U.S. Fish and Wildlife Service	U.S. Geological Survey	Elimination of Intra-Department Activity	FY 2004
1,501,565	18,603,252	44,792	1,479,492	234,783	-	\$ 30,866,144
1,029,419	65	2,051,300	1,816,232	-	-	6,187,329
294,990	17,490	45	26,410	60,776	(491,965)	348,034
1,283	5,487	50	1,302	3,883	(37,570)	1,211
2,827,257	18,626,294	2,096,187	3,323,436	299,442	(529,535)	37,402,718
-	395	-	107	1	-	1,081
-	-	-	-	-	-	191,844
1,148,036	13,702	6,631	10,700	81,083	-	1,347,641
-	3,958	-	-	-	-	227,514
-	-	-	-	2,433	-	324,319
32,058	980,223	2,561	900,160	190,770	-	17,154,211
3	12,434	-	286	45	-	126,579
-	-	-	-	-	-	170,371
4,007,354	19,637,006	2,105,379	4,234,689	573,774	(529,535)	\$ 56,946,278
4,865	26,197	45	5,810	9,885	(69,430)	76,826
-	-	-	-	-	-	1,304,879
2,866	59,162	1,020	17,904	12,355	-	171,092
1,137,546	4,145	4	680	1,744	(39,511)	1,754,256
-	10	2	9	2,997	(919)	2,745
999,250	-	-	-	-	(401,148)	671,478
-	-	-	420,896	-	-	420,896
-	2,433	-	15	-	-	178,878
-	2,024	480	1,926	21,447	(18,527)	157,889
2,144,527	93,971	1,551	447,240	48,428	(529,535)	4,738,939
245,192	163,742	17,947	80,068	82,711	-	1,024,845
-	-	-	-	-	-	60,081
-	604,640	-	-	-	-	604,640
8,711	240,469	3,829	58,821	40,569	-	664,855
-	7,513	-	12,874	1,097	-	101,808
16,298	162,268	6,249	66,586	82,258	-	535,277
391	13,351	-	5,949	1,474	-	125,024
34,997	2,070	834	408	6,177	-	690,785
550,000	16,813	68,600	12	20,971	-	781,453
437,635	53,741	-	21,247	1,038	-	644,014
3,437,751	1,358,578	99,010	693,205	284,723	(529,535)	9,971,721
7,450	1,000,273	38,490	501,981	163,343	-	4,080,359
562,153	17,278,155	1,967,879	3,039,503	125,708	-	42,894,198
569,603	18,278,428	2,006,369	3,541,484	289,051	-	46,974,557
4,007,354	19,637,006	2,105,379	4,234,689	573,774	(529,535)	\$ 56,946,278

**Consolidating Balance Sheet**  
**as of September 30, 2003**  
*(in thousands)*

	Bureau of Indian Affairs	Bureau of Land Management	Bureau of Reclamation	Departmental Offices and Other
<b>ASSETS</b>				
<b>Intragovernmental Assets:</b>				
Fund Balance with Treasury (Note 2)	\$ 1,339,871	857,881	4,719,708	901,066
Investments, Net (Note 4)	68,334	370,316	-	371,802
Accounts and Interest Receivable, Net (Note 5)	63,675	8,907	211,220	22,005
Other				
Advances and Prepayments	557	1,498	1,759	9,788
<b>Total Intragovernmental Assets</b>	<b>1,472,437</b>	<b>1,238,602</b>	<b>4,932,687</b>	<b>1,304,661</b>
Cash (Note 3)	431	55	107	-
Investments, Net (Note 4)	1,097	-	-	181,540
Accounts and Interest Receivable, Net (Note 5)	15,288	14,936	18,211	10,420
Loans and Interest Receivable, Net (Note 6)	38,042	-	166,621	24,675
Inventory and Related Property, Net (Note 7)	-	335,796	-	523
General Property, Plant, and Equipment, Net (Note 8)	1,322,636	332,762	13,055,281	241,008
Other				
Advances and Prepayments	95,876	136	11,666	4,035
Other Assets, Net (Note 9)	22,543	-	179,001	-
Stewardship Assets (Note 1. I)				
<b>TOTAL ASSETS (Note 10)</b>	<b>\$ 2,968,350</b>	<b>1,922,287</b>	<b>18,363,574</b>	<b>1,766,862</b>
<b>LIABILITIES</b>				
<b>Intragovernmental Liabilities:</b>				
Accounts Payable	\$ 26,307	13,742	18,617	10,342
Debt (Note 11)	25,115	1,199,204	114,826	25,307
Other				
Accrued Payroll and Benefits	28,581	23,359	19,643	20,945
Advances and Deferred Revenue (Note 12)	144,401	-	9,364	216,819
Deferred Credits	100	17,131	34	992
Custodial Liability	-	-	-	-
Aquatic Resource Amounts Due to Others	-	-	-	-
Judgment Fund	116,697	12,224	48,797	-
Other Liabilities	44,675	49,967	22,204	1,157
<b>Total Intragovernmental Liabilities</b>	<b>385,876</b>	<b>1,315,627</b>	<b>233,485</b>	<b>275,562</b>
Accounts Payable	60,185	43,332	220,986	73,852
Loan Guarantee Liability (Note 6)	52,185	-	-	-
Federal Employees Compensation Act Liability (Note 13)	127,268	95,344	93,468	20,750
Environmental Cleanup Costs (Note 14)	73,523	17,568	5,804	1,000
Other				
Accrued Payroll and Benefits	33,229	78,453	40,828	25,997
Advances and Deferred Revenue (Note 12)	6,076	-	110,114	4,688
Deferred Credits	12,807	115,296	176,051	160,998
Contingent Liabilities (Note 14)	58,210	650	69,100	693
Other Liabilities	4,481	106,492	115	-
<b>TOTAL LIABILITIES (Note 15)</b>	<b>813,840</b>	<b>1,772,762</b>	<b>949,951</b>	<b>563,540</b>
Commitments and Contingencies (Note 14, 16, and 28)				
<b>Net Position</b>				
Unexpended Appropriations	1,149,928	412,460	314,643	340,297
Cumulative Results of Operations	1,004,583	(262,935)	17,098,979	863,025
<b>Total Net Position</b>	<b>2,154,511</b>	<b>149,525</b>	<b>17,413,622</b>	<b>1,203,322</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 2,968,351</b>	<b>1,922,287</b>	<b>18,363,573</b>	<b>1,766,862</b>

**Consolidating Balance Sheet**  
**as of September 30, 2003**  
*(in thousands)*

Minerals Management Service	National Park Service	Office of Surface Mining	U.S. Fish and Wildlife Service	U.S. Geological Survey	Elimination of Intra-Department Activity	FY 2003
1,259,599	18,095,406	42,763	1,276,656	205,258	-	\$ 28,698,208
1,002,594	65	1,926,867	1,870,014	-	-	5,609,992
216,782	14,240	30	21,596	81,089	(252,375)	387,169
4	6,469	161	755	2,654	(20,021)	3,624
<b>2,478,979</b>	<b>18,116,180</b>	<b>1,969,821</b>	<b>3,169,021</b>	<b>289,001</b>	<b>(272,396)</b>	<b>34,698,993</b>
-	383	-	116	2	-	1,094
-	-	-	-	-	-	182,637
1,024,164	6,691	35,010	10,832	91,432	-	1,226,984
-	4,318	-	-	-	-	233,656
-	-	-	-	2,395	-	338,714
36,361	880,327	2,978	862,436	222,126	-	16,955,915
8	14,795	-	271	79	-	126,866
-	-	-	-	-	-	201,544
<b>3,539,512</b>	<b>19,022,694</b>	<b>2,007,809</b>	<b>4,042,676</b>	<b>605,035</b>	<b>(272,396)</b>	<b>\$ 53,966,403</b>
4,739	25,093	259	12,191	8,939	(52,391)	\$ 67,838
-	-	-	-	-	-	1,364,452
2,504	57,044	1,137	16,927	15,297	-	185,437
872,973	5,690	-	680	2,835	(16,023)	1,236,739
-	3,846	151	7	7,262	(10,197)	19,326
948,605	-	-	-	-	(185,218)	763,387
-	-	-	389,762	-	-	389,762
-	2,007	-	-	-	-	179,725
-	5,765	563	1,926	26,271	(8,567)	143,961
<b>1,828,821</b>	<b>99,445</b>	<b>2,110</b>	<b>421,493</b>	<b>60,604</b>	<b>(272,396)</b>	<b>4,350,627</b>
301,806	121,714	12,053	69,157	62,424	-	965,509
-	-	-	-	-	-	52,185
9,376	256,635	4,440	62,154	42,815	-	712,250
-	5,332	-	12,352	507	-	116,086
13,791	107,413	5,535	57,614	71,365	-	434,225
67	9,119	-	6,292	1,141	-	137,497
25,738	1,137	575	1,430	4,513	-	498,545
550,000	8,755	68,500	-	20,638	-	776,546
270,459	27,318	-	22	1,181	-	410,068
<b>3,000,058</b>	<b>636,868</b>	<b>93,213</b>	<b>630,514</b>	<b>265,188</b>	<b>(272,396)</b>	<b>8,453,538</b>
6,969	983,029	36,299	498,236	187,441	-	3,929,302
532,485	17,402,797	1,878,297	2,913,926	152,406	-	41,583,563
<b>539,454</b>	<b>18,385,826</b>	<b>1,914,596</b>	<b>3,412,162</b>	<b>339,847</b>	<b>-</b>	<b>45,512,865</b>
<b>3,539,512</b>	<b>19,022,694</b>	<b>2,007,809</b>	<b>4,042,676</b>	<b>605,035</b>	<b>(272,396)</b>	<b>\$ 53,966,403</b>

Consolidating Statement of Changes in Net Position  
for the fiscal year ended September 30, 2004  
(in thousands)

	Bureau of Indian Affairs	Bureau of Land Management	Bureau of Reclamation
<b>UNEXPENDED APPROPRIATIONS</b>			
<b>Beginning Balances</b>	\$ 1,149,927	412,460	314,643
<b>Budgetary Financing Sources</b>			
Appropriations Received, General Funds	2,332,793	2,002,596	168,998
Appropriations Transferred In/Out	289,264	(426,887)	38,141
Appropriations-Used	(2,564,378)	(1,505,149)	(195,353)
Other Adjustments	(29,705)	(21,879)	(495)
<b>Total Budgetary Financing Sources</b>	<b>27,974</b>	<b>48,681</b>	<b>11,291</b>
<b>Ending Balance - Unexpended Appropriations</b>	<b>\$ 1,177,901</b>	<b>461,141</b>	<b>325,934</b>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>			
<b>Beginning Balances</b>	\$ 1,004,583	(262,935)	17,098,978
<b>Cumulative Effect of Change in Accounting (Note 20)</b>	-	-	-
<b>Beginning Balances, adjusted</b>	<b>1,004,583</b>	<b>(262,935)</b>	<b>17,098,978</b>
<b>Budgetary Financing Sources</b>			
Appropriations-Used	2,564,378	1,505,149	195,353
Royalties Retained (Note 21)	-	16,216	1,066,780
Transfers In/Out without Reimbursement	218,845	(71,693)	(5,449)
Non-Exchange Revenue			
Tax Revenue	-	-	-
Abandoned Mine Fees	-	-	-
Donations and Forfeitures of Cash and Cash Equivalents	187	176	149
Other Non-Exchange Revenue	-	-	-
Other Budgetary Financing Sources and Adjustments	2,641	15	-
<b>Other Financing Sources</b>			
Imputed Financing From Costs Absorbed by Others (Note 19)	52,189	75,389	137,554
Transfers In/Out without Reimbursement	(4,005)	(2,479)	(25,181)
Donations and Forfeitures of Property	-	-	73
<b>Total Financing Sources</b>	<b>2,834,235</b>	<b>1,522,773</b>	<b>1,369,279</b>
<b>Net Cost of Operations</b>	<b>(2,863,111)</b>	<b>(1,070,143)</b>	<b>(656,460)</b>
<b>Ending Balance - Cumulative Results of Operations</b>	<b>\$ 975,707</b>	<b>189,695</b>	<b>17,811,797</b>

**Consolidating Statement of Changes in Net Position**  
**for the fiscal year ended September 30, 2004**  
*(in thousands)*

Departmental Offices and Other	Minerals Management Service	National Park Service	Office of Surface Mining	U.S. Fish and Wildlife Service	U.S. Geological Survey	FY 2004
340,299	6,969	983,029	36,299	498,236	187,440	\$ 3,929,302
1,059,789	165,316	2,154,954	106,424	1,121,014	949,686	10,061,570
(58,117)	-	152,656	-	94,718	86	89,861
(928,421)	(162,538)	(2,258,373)	(101,939)	(1,198,544)	(956,739)	(9,871,434)
(9,702)	(2,297)	(31,994)	(2,294)	(13,443)	(17,131)	(128,940)
63,549	481	17,243	2,191	3,745	(24,098)	151,057
403,848	7,450	1,000,272	38,490	501,981	163,342	\$ 4,080,359
863,025	532,485	17,402,797	1,878,297	2,913,926	152,407	\$ 41,583,563
-	-	(649,300)	-	-	-	(649,300)
863,025	532,485	16,753,497	1,878,297	2,913,926	152,407	40,934,263
928,421	162,538	2,258,373	101,939	1,198,544	956,739	9,871,434
-	1,346,760	1,054,996	-	6,456	-	3,491,208
(13,009)	(3,983)	(332,008)	-	165,382	1,491	(40,424)
-	-	-	-	717,364	-	717,364
-	-	-	286,160	-	-	286,160
3,156	-	19,442	31	4,840	1,729	29,710
47,393	24,132	-	54,738	27,203	-	153,466
(1,791)	-	1,387	-	170	-	2,422
26,203	12,975	98,007	5,124	50,488	61,242	519,171
(595)	(569)	1,770	(401)	4,588	(350)	(27,222)
13,536	-	61	-	-	2,025	15,695
1,003,314	1,541,853	3,102,028	447,591	2,175,035	1,022,876	15,018,984
(922,738)	(1,512,185)	(2,577,370)	(358,009)	(2,049,457)	(1,049,576)	(13,059,049)
943,601	562,153	17,278,155	1,967,879	3,039,504	125,707	\$ 42,894,198

Consolidating Statement of Changes in Net Position  
for the fiscal year ended September 30, 2003  
(in thousands)

	Bureau of Indian Affairs	Bureau of Land Management	Bureau of Reclamation
<b>UNEXPENDED APPROPRIATIONS</b>			
<b>Beginning Balances, as adjusted</b>	\$ 987,332	480,277	338,509
<b>Budgetary Financing Sources</b>			
Appropriations Received, General Funds	2,288,723	2,173,723	151,924
Appropriations Transferred In/Out	259,123	(418,347)	39,305
Appropriations-Used	(2,358,628)	(1,811,313)	(215,095)
Other Adjustments	(26,622)	(11,880)	-
<b>Total Budgetary Financing Sources</b>	162,596	(67,817)	(23,866)
<b>Ending Balance - Unexpended Appropriations</b>	\$ 1,149,928	412,460	314,643
<b>CUMULATIVE RESULTS OF OPERATIONS</b>			
<b>Beginning Balances, as adjusted</b>	\$ 612,563	(572,912)	16,743,925
<b>Budgetary Financing Sources</b>			
Appropriations-Used	2,358,628	1,811,313	215,095
Royalties Retained (Note 21)	-	75,927	641,245
Transfers In/Out without Reimbursement	212,073	(72,417)	103,215
Non-Exchange Revenue			
Tax Revenue	-	-	-
Abandoned Mine Fees	-	-	-
Donations and Forfeitures of Cash and Cash Equivalents	549	69	37
Other Non-Exchange Revenue	-	-	151
Other Budgetary Financing Sources and Adjustments	11,832	4,994	-
<b>Other Financing Sources</b>			
Imputed Financing From Costs Absorbed by Others (Note 19)	38,930	64,291	244,807
Transfers In/Out without Reimbursement	(5,509)	2,373	(52,665)
Donations and Forfeitures of Property	3,401	-	56
<b>Total Financing Sources</b>	2,619,904	1,886,550	1,151,941
<b>Net Cost of Operations</b>	(2,227,884)	(1,576,573)	(796,887)
<b>Ending Balance - Cumulative Results of Operations</b>	\$ 1,004,583	(262,935)	17,098,979



**Consolidating Statement of Changes in Net Position**  
**for the fiscal year ended September 30, 2003**  
*(in thousands)*

Departmental Offices and Other	Minerals Management Service	National Park Service	Office of Surface Mining	U.S. Fish and Wildlife Service	U.S. Geological Survey	FY 2003
377,871	6,316	961,876	36,038	478,161	179,938	\$ 3,846,318
684,971	165,321	2,043,311	105,092	1,072,465	925,288	9,610,818
(9,657)	-	126,429	-	84,348	619	81,820
(709,475)	(162,550)	(2,121,646)	(103,609)	(1,130,272)	(907,121)	(9,519,709)
(3,413)	(2,118)	(26,941)	(1,222)	(6,466)	(11,283)	(89,945)
(37,574)	653	21,153	261	20,075	7,503	82,984
340,297	6,969	983,029	36,299	498,236	187,441	\$ 3,929,302
784,007	486,061	16,822,223	1,856,818	2,880,832	294,600	\$ 39,908,117
709,475	162,550	2,121,646	103,609	1,130,272	907,121	9,519,709
-	812,765	1,049,817	-	2,909	-	2,582,663
13,745	6,065	(279,994)	(271)	143,939	983	127,338
-	-	-	-	659,217	-	659,217
-	-	-	282,411	-	-	282,411
4,128	-	30,388	112	4,163	387	39,833
46,686	10,248	-	23,712	49,747	-	130,544
(13,505)	-	5,403	-	1,909	2,728	13,361
17,724	11,525	87,966	4,784	44,277	56,240	570,544
(4,023)	(270)	8,431	(87)	4,360	(10,253)	(57,643)
35,166	-	8,240	-	-	-	46,863
809,396	1,002,883	3,031,897	414,270	2,040,793	957,206	13,914,840
(730,378)	(956,459)	(2,451,323)	(392,791)	(2,007,699)	(1,099,400)	(12,239,394)
863,025	532,485	17,402,797	1,878,297	2,913,926	152,406	\$ 41,583,563

