

**U. S. Department of Justice**  
**Consolidated Statements of Financing**  
**For the Fiscal Years Ended September 30, 2006 and 2005**

Dollars in Thousands	2006	2005
<b>Resources Used to Finance Activities</b>		
<b>Budgetary Resources Obligated</b>		
Obligations Incurred	\$ 30,625,224	\$ 28,655,379
Less: Spending Authority from Offsetting Collections and Recoveries	6,654,337	6,430,374
Obligations Net of Offsetting Collections and Recoveries	23,970,887	22,225,005
Less: Offsetting Receipts	786,338	447,143
Net Obligations	23,184,549	21,777,862
<b>Other Resources</b>		
Donations and Forfeitures of Property	116,189	81,754
Transfers-In/Out Without Reimbursement	(35,871)	267,870
Imputed Financing from Costs Absorbed by Others (Note 20)	650,258	640,126
Net Other Resources Used to Finance Activities	730,576	989,750
<b>Total Resources Used to Finance Activities</b>	<b>23,915,125</b>	<b>22,767,612</b>
<b>Resources Used to Finance Items not Part of the Net Cost of Operations</b>		
Change in Budgetary Resources Obligated for Goods, Services and Benefits Ordered but not Yet Provided	795,596	1,697,306
Resources That Fund Expenses Recognized in Prior Periods (Note 22)	(168,206)	(344,935)
Budgetary Offsetting Collections and Receipts That do not Affect Net Cost of Operations	306,577	(41,742)
Resources That Finance the Acquisition of Assets	(812,749)	(711,786)
Other Resources or Adjustments to Net Obligated Resources That do not Affect Net Cost of Operations	9,318	(2,542)
<b>Total Resources Used to Finance Items not Part of the Net Cost of Operations</b>	<b>130,536</b>	<b>596,301</b>
<b>Total Resources Used to Finance the Net Cost of Operations</b>	<b>\$ 24,045,661</b>	<b>\$ 23,363,913</b>

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

**U. S. Department of Justice**  
**Consolidated Statements of Financing (Continued)**  
**For the Fiscal Years Ended September 30, 2006 and 2005**

<b>Dollars in Thousands</b>	<b>2006</b>	<b>2005</b>
<b>Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period</b>		
Components Requiring or Generating Resources in Future Periods		
Increase in Annual and Compensatory Leave Liabilities	\$ 17,167	\$ 34,572
(Increase)/Decrease in Exchange Revenue Receivable from the Public	19,450	3,878
Other	99,787	316,507
Total Components of Net Cost of Operations That will Require or Generate Resources in Future Periods (Note 22)	136,404	354,957
Components not Requiring or Generating Resources		
Depreciation and Amortization	582,872	552,616
Revaluation of Assets or Liabilities	27,350	2,303
Other	390	10,389
Total Components of Net Cost of Operations That will not Require or Generate Resources	610,612	565,308
<b>Total Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period</b>	<b>747,016</b>	<b>920,265</b>
<b>Net Cost of Operations</b>	<b>\$ 24,792,677</b>	<b>\$ 24,284,178</b>

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