

Department of the Treasury
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

BALANCE SHEET

As of September 30, 2000 and 1999

	2000	1999
(In Thousands)		
ASSETS		
Entity Assets		
Intragovernmental Assets:		
Fund Balance with Treasury	(Note 2) \$ 205,950	\$ 191,532
Accounts Receivable	(Note 3) 23,326	27,849
Prepayments	8,686	6,251
Total Intragovernmental Assets	<u>237,962</u>	<u>225,632</u>
Cash	(Note 2) 2,136	2,291
Property and Equipment, Net	(Note 4) 95,754	90,776
Other Assets	(Note 5) 782	389
Total Entity Assets	<u>336,634</u>	<u>319,088</u>
Non-Entity Assets		
Intragovernmental Assets:		
Fund Balance with Treasury	(Note 2) 2,741	2,520
Accounts Receivable	(Note 3) 10,225	13,044
Total Intragovernmental Assets	<u>12,966</u>	<u>15,564</u>
Accounts Receivable, Net	(Note 3) 3,095	1,413
Total Non-Entity Assets	<u>16,061</u>	<u>16,977</u>
TOTAL ASSETS	<u><u>\$ 352,695</u></u>	<u><u>\$ 336,065</u></u>

The accompanying notes are an integral part of these statements.

Department of the Treasury
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
 BALANCE SHEET

As of September 30, 2000 and 1999

	2000	1999
(In Thousands)		
LIABILITIES		
Liabilities Covered by Budgetary Resources		
Intragovernmental Liabilities:		
Accounts Payable	\$ 10,078	\$ 2,410
Payable to Treasury	3,093	1,354
Total Intragovernmental Liabilities	13,171	3,764
Accounts Payable	46,572	31,667
Accrued Funded Payroll Benefits	22,835	18,871
Other Liabilities (Note 6)	5,215	4,388
Total Liabilities Covered by Budgetary Resources	87,793	58,690
Liabilities Not Covered by Budgetary Resources		
Intragovernmental Liabilities:		
Accrued FECA Liability Payable	19,571	18,265
Total Intragovernmental Assets	19,571	18,265
Accrued Leave	29,161	27,765
FECA Actuarial Liability	102,014	82,139
Lease Liability (Note 7)	2,388	10,135
Contingent Liabilities (Note 8)	1,865	10,800
Total Liabilities Not Covered by Budgetary Resources	154,999	149,104
TOTAL LIABILITIES	\$ 242,792	\$ 207,794
NET POSITION (Note 9)		
Unexpended Appropriations	\$ 160,345	\$ 180,296
Cumulative Results of Operations	(50,442)	(52,025)
TOTAL NET POSITION	109,903	128,271
TOTAL LIABILITIES AND NET POSITION	\$ 352,695	\$ 336,065

The accompanying notes are an integral part of these statements.

Department of the Treasury
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

STATEMENT OF NET COST

For the Years Ended September 30, 2000 and 1999

	<u>2000</u>	<u>1999</u>
(In Thousands)		
COSTS:		
REDUCE VIOLENT CRIME		
Program Costs		
Intragovernmental	\$ 45,275	\$ 33,931
Public	<u>419,251</u>	<u>368,071</u>
Total Program Costs	464,526	402,002
Less: Earned Revenues	(Note 10) <u>(17,935)</u>	<u>(17,321)</u>
Net Program Costs	446,591	384,681
PROTECT THE PUBLIC		
Program Costs		
Intragovernmental	5,550	4,823
Public	<u>51,394</u>	<u>52,315</u>
Total Program Costs	56,944	57,138
Less: Earned Revenues	(Note 10) <u>(15)</u>	<u>-</u>
Net Program Costs	56,929	57,138
COLLECT THE REVENUE		
Program Costs		
Intragovernmental	6,714	5,370
Public	<u>62,172</u>	<u>58,250</u>
Total Program Costs	68,886	63,620
Less: Earned Revenues	(Note 10) <u>(832)</u>	<u>(861)</u>
Net Program Costs	68,054	62,759
Costs Not Assigned to Programs	<u>80,212</u>	<u>86,824</u>
NET COST OF OPERATIONS	<u>\$ 651,786</u>	<u>\$ 591,402</u>

The accompanying notes are an integral part of these statements.

Department of the Treasury
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
 STATEMENT OF CHANGES IN NET POSITION
 For the Years Ended September 30, 2000 and 1999

	2000	1999
	(In Thousands)	
NET COST OF OPERATIONS	\$ 651,786	\$ 591,402
Financing Sources		
Appropriations Used	615,369	546,955
Donations	438	-
Imputed Financing (Note 11)	24,086	24,300
Transfers-in (Note 12)	<u>13,476</u>	<u>19,381</u>
Total Financing Sources	<u>653,369</u>	<u>590,636</u>
Net Results of Operations	1,583	(766)
Increase (Decrease) in Unexpended Appropriations	<u>(19,951)</u>	<u>17,116</u>
Change in Net Position	(18,368)	16,350
Net Position - Beginning of Period	<u>128,271</u>	<u>111,921</u>
NET POSITION - END OF PERIOD	<u><u>\$ 109,903</u></u>	<u><u>\$ 128,271</u></u>

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Department of the Treasury
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
 STATEMENT OF BUDGETARY RESOURCES
 For the Years Ended September 30, 2000 and 1999

	2000	1999
	(In Thousands)	
BUDGETARY RESOURCES		
	(Note 13)	
Budget Authority	\$ 607,212	\$ 572,753
Unobligated Balance - Beginning of Period	37,182	27,572
Net Transfers, Prior Year Balance	(4,325)	(925)
Spending Authority from Offsetting Collections	46,982	41,196
Adjustments	39,009	47,055
TOTAL BUDGETARY RESOURCES	<u>\$ 726,060</u>	<u>\$ 687,651</u>
 STATUS OF BUDGETARY RESOURCES		
Obligations Incurred	\$ 695,703	\$ 650,469
Unobligated Balances - Available	16,629	20,986
Unobligated Balances - Not Available	13,728	16,196
TOTAL, STATUS OF BUDGETARY RESOURCES	<u>\$ 726,060</u>	<u>\$ 687,651</u>
 OUTLAYS		
Obligations Incurred	\$ 695,703	\$ 650,469
Less: Spending Authority From Offsetting Collections and Adjustments	(93,443)	(92,203)
Obligated Balance, Net - Beginning of the Period	154,773	168,421
Less: Obligated Balance, Net - End of the Period	<u>(175,255)</u>	<u>(154,773)</u>
TOTAL OUTLAYS	<u>\$ 581,778</u>	<u>\$ 571,914</u>

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Department of the Treasury
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
 STATEMENT OF FINANCING
 For the Years Ended September 30, 2000 and 1999

	2000	1999
	(In Thousands)	
OBLIGATIONS AND NONBUDGETARY RESOURCES		
Obligations Incurred	\$ 695,703	\$ 650,469
Less: Spending Authority From Offsetting Collections and Adjustments	(93,443)	(92,203)
Financing Imputed for Cost Subsidies (Note 11)	24,086	24,300
Transfers-in (Note 12)	13,476	19,381
Revenue Not in the Budget	(51)	(16)
Total Obligations as Adjusted and Nonbudgetary Resources	\$ 639,771	\$ 601,931
RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS		
Change in Amount of Goods, Services and Benefits Ordered but Not Yet Provided	(1,167)	(8,232)
Change in Unfilled Customer Orders	14,303	2,395
Costs Capitalized on the Balance Sheet	(43,748)	(43,802)
Gain on Sale of Assets	-	(474)
Other	(40)	(5,055)
Total Resources That Do Not Fund Net Cost of Operations	(30,652)	(55,168)
COSTS THAT DO NOT REQUIRE RESOURCES		
Depreciation and Amortization	31,787	28,216
Liquidation of Prepayments	4,605	9,440
Loss on Disposition of Assets	380	-
Total Costs That Do Not Require Resources	36,772	37,656
FINANCING SOURCES YET TO BE PROVIDED	5,895	6,983
NET COST OF OPERATIONS	\$ 651,786	\$ 591,402

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Department of the Treasury
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
 STATEMENT OF CUSTODIAL ACTIVITY
 For the Years Ended September 30, 2000 and 1999

	2000	1999
	(In Thousands)	
REVENUE ACTIVITY		
Sources of Cash Collections	(Note 14)	
Tax Revenues	\$ 14,105,744	\$12,136,139
Penalties and Fines	168	79
Interest	87	61
Other Custodial Revenue	259	306
Total Cash Collections	14,106,258	12,136,585
Accrual Adjustment	4,559	(656)
Total Custodial Revenue	14,110,817	12,135,929
DISPOSITION OF COLLECTIONS		
Transferred to Others	13,844,539	11,870,308
(Increase) Decrease in Amounts to be Transferred	(1,740)	1,112
Refunds and Other Payments	268,018	264,509
Total Disposition of Collections	14,110,817	12,135,929
NET CUSTODIAL REVENUE ACTIVITY	\$ -	\$ -

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