

U.S. DEPARTMENT OF JUSTICE
Consolidating Statement of Financing
For the Fiscal Year Ended September 30, 2005

Dollars in Thousands	AFF/SADF	WCF	OBDs	USMS	OJP	DEA	FBI	ATF	BOP	FPI	Eliminations	Consolidated
Resources Used to Finance Activities:												
Budgetary Resources Obligated												
Obligations Incurred	\$ 628,183	\$ 1,186,161	\$ 6,790,303	\$ 2,202,214	\$ 2,742,046	\$ 2,263,339	\$ 5,860,597	\$ 974,827	\$ 5,270,124	\$ 737,585	\$ -	\$ 28,655,379
Less: Spending Authority from Offsetting Collections and Recoveries	27,747	1,091,259	1,075,670	1,205,028	475,697	452,904	830,852	108,939	319,805	842,473	-	6,430,374
Obligations Net of Offsetting Collections and Recoveries	600,436	94,902	5,714,633	997,186	2,266,349	1,810,435	5,029,745	865,888	4,950,319	(104,888)	-	22,225,005
Less: Offsetting Receipts	29,078	-	280,151	-	-	137,914	-	-	-	-	-	447,143
Net Obligations	571,358	94,902	5,434,482	997,186	2,266,349	1,672,521	5,029,745	865,888	4,950,319	(104,888)	-	21,777,862
Other Resources												
Donations and Forfeitures of Property	80,564	-	-	-	-	-	-	114	1,076	-	-	81,754
Transfers-In/Out Without Reimbursement	(10,054)	(82,104)	227,382	871	132,007	1,128	(12,553)	517	10,676	-	-	267,870
Imputed Financing from Costs Absorbed by Others	-	4,931	128,912	31,844	3,734	67,179	194,842	33,264	166,418	30,141	(21,139)	640,126
Net Other Resources Used to Finance Activities	70,510	(77,173)	356,294	32,715	135,741	68,307	182,289	33,895	178,170	30,141	(21,139)	989,750
Total Resources Used to Finance Activities	641,868	17,729	5,790,776	1,029,901	2,402,090	1,740,828	5,212,034	899,783	5,128,489	(74,747)	(21,139)	22,767,612
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	(7,870)	(39,372)	278,023	28,675	1,095,626	10,141	238,615	9,806	83,662	-	-	1,697,306
Resources That Fund Expenses Recognized in Prior Periods	-	(1,022)	(329,706)	(942)	(11)	-	-	(1,992)	(11,164)	(98)	-	(344,935)
Budgetary Offsetting Collections and Receipts That do not Affect Net Cost of Operations	(45,170)	-	-	-	3,428	-	-	-	-	-	-	(41,742)
Resources That Finance the Acquisition of Assets	(977)	(1,635)	(13,228)	(10,722)	398	(71,303)	(207,135)	(9,252)	(430,296)	32,364	-	(711,786)
Other Resources or Adjustments to Net Obligated Resources That do not Affect Net Cost of Operations	1,600	-	-	-	(1,676)	17,605	(20,071)	-	-	-	-	(2,542)
Total Resources Used to Finance Items not Part of the Net Cost of Operations	(52,417)	(42,029)	(64,911)	17,011	1,097,765	(43,557)	11,409	(1,438)	(357,798)	32,266	-	596,301
Total Resources Used to Finance the Net Cost of Operations	589,451	(24,300)	5,725,865	1,046,912	3,499,855	1,697,271	5,223,443	898,345	4,770,691	(42,481)	(21,139)	23,363,913
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 and Compensatory Leave Liabilities	-	332	6,516	1,417	186	4,706	13,476	2,567	5,123	249	-	34,572
Increase in Future Radiation Exposure Compensation Act Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
(Increase)/Decrease in Exchange Revenue Receivable From the Public	-	-	11,823	-	-	(851)	(5,076)	-	-	(2,018)	-	3,878
Other	4,900	-	84,273	23,877	48	52,975	89,251	2,090	57,674	1,419	-	316,507
Total Components of Net Cost of Operations Requiring or Generating Resources in Future Periods	4,900	332	102,612	25,294	234	56,830	97,651	4,657	62,797	(350)	-	354,957
Components not Requiring or Generating Resources:												
Depreciation and Amortization	-	6,216	13,660	25,832	1,907	44,431	113,587	35,603	301,893	9,487	-	552,616
Revaluation of Assets or Liabilities	-	-	-	-	795	-	-	(457)	3,924	(1,959)	-	2,303
Other	-	-	(7,424)	-	-	485	16,352	-	-	976	-	10,389
Total Components of Net Cost of Operations not Requiring or Generating Resources	-	6,216	6,236	25,832	2,702	44,916	129,939	35,146	305,817	8,504	-	565,308
Total Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period	4,900	6,548	108,848	51,126	2,936	101,746	227,590	39,803	368,614	8,154	-	920,265
Net Cost of Operations	\$ 594,351	\$ (17,752)	\$ 5,834,713	\$ 1,098,038	\$ 3,502,791	\$ 1,799,017	\$ 5,451,033	\$ 938,148	\$ 5,139,305	\$ (34,327)	\$ (21,139)	\$ 24,284,178

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Dollars in Thousands	AFF/SADF	WCF	OBDs	USMS	OJP (Restated)	DEA	FBI	ATF	BOP	FPI	Consolidated (Restated)
Resources Used to Finance Activities:											
Budgetary Resources Obligated											
Obligations Incurred	\$ 658,428	\$ 1,130,643	\$ 12,604,221	\$ 2,057,989	\$ 3,665,077	\$ 2,161,690	\$ 5,713,171	\$ 929,630	\$ 4,973,047	\$ 830,382	\$ 34,724,278
Less: Spending Authority from Offsetting Collections and Recoveries	28,213	999,311	1,009,634	1,069,868	585,243	461,669	856,299	111,106	320,479	883,108	6,324,930
Obligations Net of Offsetting Collections and Recoveries	630,215	131,332	11,594,587	988,121	3,079,834	1,700,021	4,856,872	818,524	4,652,568	(52,726)	28,399,348
Less: Offsetting Receipts	11,468	-	297,643	-	-	119,241	-	-	-	-	428,352
Net Obligations	618,747	131,332	11,296,944	988,121	3,079,834	1,580,780	4,856,872	818,524	4,652,568	(52,726)	27,970,996
Other Resources											
Donations and Forfeitures of Property	94,601	-	-	-	-	-	-	484	422	-	95,507
Transfers-In/Out Without Reimbursement	(99,905)	(183,112)	(58,775)	1,713	202,097	21,620	51,701	13,283	30,427	-	(20,951)
Imputed Financing from Costs Absorbed by Others	-	4,789	126,132	32,210	3,808	69,273	201,085	44,200	170,854	10,083	662,434
Net Other Resources Used to Finance Activities	(5,304)	(178,323)	67,357	33,923	205,905	90,893	252,786	57,967	201,703	10,083	736,990
Total Resources Used to Finance Activities	613,443	(46,991)	11,364,301	1,022,044	3,285,739	1,671,673	5,109,658	876,491	4,854,271	(42,643)	28,707,986
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	(12,242)	19,861	419,853	35,007	531,434	(20,226)	89,227	(358)	115,656	-	1,178,212
Resources That Fund Expenses Recognized in Prior Periods	-	-	-	(4,398)	(196)	-	(23,604)	(16,372)	(9,564)	(287)	(54,421)
Budgetary Offsetting Collections and Receipts That do not Affect Net Cost of Operations	(77,277)	-	-	-	3,149	-	-	-	-	-	(74,128)
Resources That Finance the Acquisition of Assets	(1,191)	(7,101)	(17,862)	(37,117)	(4,438)	(54,041)	(236,420)	(40,121)	(399,304)	(23,390)	(820,985)
Other Resources or Adjustments to Net Obligated Resources That do not Affect Net Cost of Operations	2,279	-	(694,660)	-	(5,495)	4,994	720	-	-	-	(692,162)
Total Resources Used to Finance Items not Part of the Net Cost of Operations	(88,431)	12,760	(292,669)	(6,508)	524,454	(69,273)	(170,077)	(56,851)	(293,212)	(23,677)	(463,484)
Total Resources Used to Finance the Net Cost of Operations	525,012	(34,231)	11,071,632	1,015,536	3,810,193	1,602,400	4,939,581	819,640	4,561,059	(66,320)	28,244,502
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 and Compensatory Leave Liabilities	-	240	5,337	1,708	-	4,384	13,598	2,581	-	-	27,848
Increase in Future Radiation Exposure Compensation Act Liabilities	-	-	588,617	-	-	-	-	-	-	-	588,617
(Increase)/Decrease in Exchange Revenue Receivable From the Public	-	-	7,854	-	-	248	(1,752)	(6)	-	1,378	7,722
Other	30,100	449	7,007	523	9	46,794	3,222	-	27,562	406	116,072
Total Components of Net Cost of Operations Requiring or Generating Resources in Future Periods	30,100	689	608,815	2,231	9	51,426	15,068	2,575	27,562	1,784	740,259
Components not Requiring or Generating Resources:											
Depreciation and Amortization	-	5,072	10,277	22,771	1,906	41,999	83,129	44,679	282,432	10,664	502,929
Revaluation of Assets or Liabilities	-	-	-	-	210	-	-	(462)	2,535	329	2,612
Other	-	-	(4,792)	-	-	903	22,631	10,089	-	52	28,883
Total Components of Net Cost of Operations not Requiring or Generating Resources	-	5,072	5,485	22,771	2,116	42,902	105,760	54,306	284,967	11,045	534,424
Total Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period	30,100	5,761	614,300	25,002	2,125	94,328	120,828	56,881	312,529	12,829	1,274,683
Net Cost of Operations	\$ 555,112	\$ (28,470)	\$ 11,685,932	\$ 1,040,538	\$ 3,812,318	\$ 1,696,728	\$ 5,060,409	\$ 876,521	\$ 4,873,588	\$ (53,491)	\$ 29,519,185