

CONSOLIDATED STATEMENTS OF FINANCING
As of September 30, 2002 and 2001
(Dollars in Thousands)

	2002	Restated 2001
RESOURCES USED TO FINANCE ACTIVITIES		
Budgetary resources obligated		
Obligations incurred	\$ 73,063,474	\$ 48,262,160
Recoveries of prior year obligations	(428,561)	(259,160)
Less spending authority from offsetting collections	<u>(6,503,761)</u>	<u>(5,826,699)</u>
Obligations, net of offsetting collections and recoveries	66,131,152	42,176,301
Other resources		
Imputed financing from costs absorbed by others	92,603	86,835
Transfers, net	5,347	(1,598,504)
Exchange revenue not in budget	(116,284)	(117,400)
Trust fund exchange revenue	<u>(520,264)</u>	<u>(390,155)</u>
Total resources used to finance activities	<u>65,592,554</u>	<u>40,157,077</u>
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	171,470	(743,794)
Resources that finance the acquisition of assets	(113,013)	(85,598)
Allocation transfers to other agencies	(165,697)	(117,728)
Other resources that do not affect net cost of operations	<u>(272,402)</u>	<u>1,601,306</u>
Total resources used to finance items not part of the net cost of operations	<u>(379,642)</u>	<u>654,186</u>
Total resources used to finance the net cost of operations	<u>65,212,912</u>	<u>40,811,263</u>
COMPONENTS OF THE 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 leave liability	696	3,816
Increase (decrease) in employee benefits and retirement liabilities	(357,144)	1,624,169
Decrease (increase) in exchange revenue receivable from the public	<u>(10,551)</u>	<u>1,997</u>
Total	<u>(366,999)</u>	<u>1,629,982</u>
Components not requiring or generating resources		
Depreciation and amortization	104,417	40,122
Revaluation of assets and liabilities	324,682	207,114
Benefit overpayments	<u>(283,960)</u>	<u>(229,177)</u>
Total	<u>145,139</u>	<u>18,059</u>
Total components of the net cost of operations that will not require or generate resources in the current period	<u>(221,860)</u>	<u>1,648,041</u>
Net cost of operations	<u>\$ 64,991,052</u>	<u>\$ 42,459,304</u>

The accompanying notes are an integral part of these statements.