

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, 2003
(in thousands)

	Bureau of Indian Affairs	Bureau of Land Management	Bureau of Reclamation	Departmental Offices and Other
ASSETS				
Intragovernmental Assets:				
Fund Balance with Treasury	\$ 1,339,871	\$ 857,881	\$ 4,719,708	\$ 901,066
Investments, Net	68,334	370,316	-	371,802
Accounts and Interest Receivable, Net	63,675	8,907	214,798	22,005
Other				
Advances and Prepayments	557	1,498	1,759	9,788
Total Intragovernmental Assets	1,472,437	1,238,602	4,936,265	1,304,661
Cash	431	55	107	-
Investments, Net	1,097	-	-	181,540
Accounts and Interest Receivable, Net	15,289	14,936	14,632	10,420
Loans and Interest Receivable, Net	38,042	-	166,621	24,675
Inventory and Related Property	-	335,796	-	523
General Property, Plant and Equipment, Net	1,322,636	332,762	13,055,281	241,008
Other				
Advances and Prepayments	95,876	136	11,666	4,035
Other Assets, Net	22,543	-	179,001	-
Stewardship Assets	-	-	-	-
TOTAL ASSETS	\$ 2,968,351	\$ 1,922,287	\$ 18,363,573	\$ 1,766,862
LIABILITIES				
Intragovernmental Liabilities:				
Accounts Payable	\$ 26,307	\$ 13,742	\$ 18,617	\$ 10,342
Debt	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	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	-	1,157
Total Intragovernmental Liabilities	385,876	1,315,627	211,281	275,562
Public Liabilities:				
Accounts Payable	60,185	43,332	220,986	73,852
Loan Guarantee Liability	52,185	-	-	-
Federal Employees Compensation Act Liability	127,268	95,344	93,468	20,750
Environmental Cleanup Costs	73,523	17,568	5,804	1,000
Other				
Accrued Payroll and Benefits	33,229	78,453	40,828	25,997
Deferred Credits	12,807	115,296	176,051	160,998
Contingent Liabilities	58,210	650	69,100	693
Other Liabilities	10,557	106,492	132,433	4,688
Total Public Liabilities	427,964	457,135	738,670	287,978
TOTAL LIABILITIES	813,840	1,772,762	949,951	563,540
Commitments and Contingencies				
Net Position				
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
Total Net Position	2,154,511	149,525	17,413,622	1,203,322
TOTAL LIABILITIES AND NET POSITION	\$ 2,968,351	\$ 1,922,287	\$ 18,363,573	\$ 1,766,862

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 Intrdepartmental Activity	TOTAL
\$ 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)	390,747
4	6,469	161	755	2,654	(20,021)	3,624
2,478,979	18,116,180	1,969,821	3,169,021	289,001	(272,396)	34,702,571
-	383	-	116	2	-	1,094
-	-	-	-	-	-	182,637
1,024,164	6,691	35,010	10,832	91,432	-	1,223,406
-	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
-	-	-	-	-	-	-
\$ 3,539,512	\$ 19,022,694	\$ 2,007,809	\$ 4,042,676	\$ 605,035	\$ (272,396)	\$ 53,966,403
\$ 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)	121,757
1,828,821	99,445	2,110	421,493	60,604	(272,396)	4,328,423
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	5,466	-	121,045
13,791	107,413	5,535	57,614	71,365	-	434,225
25,738	1,137	575	1,430	4,513	-	498,545
550,000	8,755	68,500	-	15,679	-	771,587
270,526	36,437	-	6,314	2,322	-	569,769
1,171,237	537,423	91,103	209,021	204,584	-	4,125,115
3,000,058	636,868	93,213	630,514	265,188	(272,396)	8,453,538
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
539,454	18,385,826	1,914,596	3,412,162	339,847	-	45,512,865
\$ 3,539,512	\$ 19,022,694	\$ 2,007,809	\$ 4,042,676	\$ 605,035	\$ (272,396)	\$ 53,966,403

Consolidating Balance Sheet
as of September 30, 2002 (As Restated)
(in thousands)

	Bureau of Indian Affairs	Bureau of Land Management	Bureau of Reclamation	Departmental Offices and Other
ASSETS				
Intragovernmental Assets:				
Fund Balance with Treasury	\$ 1,232,812	\$ 983,026	\$ 4,307,839	\$ 1,077,458
Investments, Net	63,638	164,992	-	369,043
Accounts and Interest Receivable, Net	64,756	6,493	329,123	86,313
Other				
Advances and Prepayments	258	3,601	19,308	54,957
Total Intragovernmental Assets	1,361,464	1,158,112	4,656,270	1,587,771
Cash	737	54	124	-
Investments, Net	1,193	-	-	137,409
Accounts and Interest Receivable, Net	22,560	8,986	23,508	5,931
Loans and Interest Receivable, Net	46,331	-	150,630	24,193
Inventory and Related Property	-	354,265	-	482
General Property, Plant and Equipment, Net	1,286,376	283,552	12,977,849	202,313
Other				
Advances and Prepayments	87,868	2,616	13,662	5,841
Other Assets, Net	15,742	-	190,241	-
Stewardship Assets				
TOTAL ASSETS	\$ 2,822,271	\$ 1,807,585	\$ 18,012,284	\$ 1,963,940
LIABILITIES				
Intragovernmental Liabilities:				
Accounts Payable	\$ 21,773	\$ 12,575	\$ 13,737	\$ 104,427
Debt	25,115	1,309,204	96,674	23,970
Other				
Accrued Payroll and Benefits	27,210	27,016	20,487	6,494
Advances and Deferred Revenue	111,171	-	9,334	461,717
Deferred Credits	-	18,581	1,616	15,822
Custodial Liability	-	-	-	-
Aquatic Resource Amounts Due to Others	-	-	-	-
Judgment Fund	85,842	12,224	48,797	-
Other Liabilities	52,510	52,793	-	39
Total Intragovernmental Liabilities	323,621	1,432,393	190,645	612,469
Public Liabilities:				
Accounts Payable	147,044	44,679	212,487	49,798
Loan Guarantee Liability	49,097	-	-	-
Federal Employees Compensation Act Liability	121,404	83,600	83,378	20,270
Environmental Cleanup Costs	190,654	5,423	5,441	1,000
Other				
Accrued Payroll and Benefits	54,898	92,732	48,823	31,670
Deferred Credits	4,967	142,267	166,691	79,314
Contingent Liabilities	326,684	350	110,415	700
Other Liabilities	4,009	98,776	111,970	5,431
Total Public Liabilities	898,757	467,827	739,205	188,183
TOTAL LIABILITIES	1,222,378	1,900,220	929,850	800,652
Commitments and Contingencies				
Net Position				
Unexpended Appropriations	987,332	480,277	338,509	377,870
Cumulative Results of Operations	612,561	(572,912)	16,743,925	785,418
Total Net Position	1,599,893	(92,635)	17,082,434	1,163,288
TOTAL LIABILITIES AND NET POSITION	\$ 2,822,271	\$ 1,807,585	\$ 18,012,284	\$ 1,963,940

Consolidating Balance Sheet
as of September 30, 2002 (As Restated)
(in thousands)

Minerals Management Service	National Park Service	Office of Surface Mining	U.S. Fish and Wildlife Service	U.S. Geological Survey	Elimination of Intradepartmental Activity	TOTAL
\$ 94,120	\$ 17,606,266	\$ 47,653	\$ 1,275,327	\$ 252,041	\$ -	\$ 26,876,542
991,889	65	1,895,100	1,864,212	-	-	5,348,939
476,966	13,254	17	23,889	79,456	(482,974)	597,293
-	5,437	-	1,505	4,345	(83,903)	5,508
1,562,975	17,625,022	1,942,770	3,164,933	335,842	(566,877)	32,828,282
-	388	-	117	2	-	1,422
-	-	-	-	-	-	138,602
1,145,894	5,078	1,235	5,594	85,224	-	1,304,010
-	4,677	-	-	-	-	225,831
-	-	-	-	8,342	-	363,089
33,306	788,610	2,683	845,602	344,635	-	16,764,926
29	9,624	-	493	2,529	-	122,662
-	-	-	-	2,151	-	208,134
\$ 2,742,204	\$ 18,433,399	\$ 1,946,688	\$ 4,016,739	\$ 778,725	\$ (566,877)	\$ 51,956,958
\$ 4,077	\$ 18,991	\$ 220	\$ 12,341	\$ 7,481	\$ (141,405)	\$ 54,217
-	-	-	-	-	-	1,454,963
3,466	60,057	1,464	19,566	16,682	-	182,442
1,245	36,322	243	19,587	35,914	(78,582)	596,951
-	3,852	-	12,968	-	(16,941)	35,898
1,132,957	-	-	-	-	(314,876)	818,081
-	-	-	371,122	-	-	371,122
-	2,007	-	-	-	-	148,870
-	2,934	-	-	-	(15,073)	93,203
1,141,745	124,163	1,927	435,584	60,077	(566,877)	3,755,747
114,122	116,032	8,023	69,109	91,619	-	852,913
-	-	-	-	-	-	49,097
9,560	238,313	3,460	59,032	39,484	-	658,501
-	4,730	-	15,195	5,186	-	227,629
18,093	143,559	7,002	69,002	91,409	-	557,188
24,845	4,328	462	1,904	117	-	424,895
550,000	8,907	25,049	275	11,458	-	1,033,838
392,872	9,268	7,909	7,644	4,836	-	642,715
1,109,492	525,137	51,905	222,161	244,109	-	4,446,776
2,251,237	649,300	53,832	657,745	304,186	(566,877)	8,202,523
6,316	961,876	36,038	478,162	248,482	-	3,914,862
484,651	16,822,223	1,856,818	2,880,832	226,057	-	39,839,573
490,967	17,784,099	1,892,856	3,358,994	474,539	-	43,754,435
\$ 2,742,204	\$ 18,433,399	\$ 1,946,688	\$ 4,016,739	\$ 778,725	\$ (566,877)	\$ 51,956,958

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

	Bureau of Indian Affairs	Bureau of Land Management	Bureau of Reclamation	Departmental Offices and Other
UNEXPENDED APPROPRIATIONS				
Beginning Balance	\$ 987,332	\$ 480,277	\$ 338,509	\$ 377,871
Cumulative Effect of Change in Accounting	-	-	-	-
Beginning Balances, as adjusted	987,332	480,277	338,509	377,871
Budgetary Financing Sources				
Appropriations Received, General Funds	2,288,723	2,173,723	151,924	684,971
Appropriations Transferred In/Out	259,123	(418,347)	39,305	(9,657)
Appropriations-Used	(2,358,628)	(1,811,313)	(215,095)	(709,475)
Other Budgetary Financing Sources	(26,622)	(11,880)	-	(3,413)
Total Budgetary Financing Sources	162,596	(67,817)	(23,866)	(37,574)
Ending Balance - Unexpended Appropriations	\$ 1,149,928	\$ 412,460	\$ 314,643	\$ 340,297
CUMULATIVE RESULTS OF OPERATIONS				
Beginning Balance	\$ 612,563	\$ (572,912)	\$ 16,743,925	\$ 784,007
Cumulative Effect of Change in Accounting	-	-	-	-
Beginning Balances, as adjusted	612,563	(572,912)	16,743,925	784,007
Budgetary Financing Sources				
Appropriations-Used	2,358,628	1,811,313	215,095	709,475
Royalties Retained	-	75,927	641,245	-
Transfers In/Out without Reimbursement	212,073	(72,417)	103,215	13,745
Non-Exchange Revenue				
Tax Revenue	-	-	-	-
Abandoned Mine Fees	-	-	-	-
Donations and Forfeitures of Cash and Cash Equivalents	549	69	37	4,128
Other Non-Exchange Revenue	-	-	151	46,686
Other Budgetary Financing Sources and Adjustments	11,832	4,994	-	(13,505)
Other Financing Sources				
Imputed Financing from Financing absorbed from others	38,930	64,291	244,807	17,724
Transfers In/Out without Reimbursement	(5,509)	2,373	(52,665)	(4,023)
Donations and Forfeitures and Property	3,401	-	56	35,166
Total Financing Sources	2,619,904	1,886,550	1,151,941	809,396
Net Cost of Operations	(2,227,884)	(1,576,573)	(796,887)	(730,378)
Ending Balance - Cumulative Results of Operations	\$ 1,004,583	\$ (262,935)	\$ 17,098,979	\$ 863,025

Consolidating Statement of Changes in Net Position
for the year ended 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	TOTAL
\$	6,316	\$ 961,876	\$ 36,038	\$ 478,161	\$ 248,482	\$ 3,914,862
	-	-	-	-	(68,544)	(68,544)
	6,316	961,876	36,038	478,161	179,938	3,846,318
	165,321	2,043,311	105,092	1,072,465	925,288	9,610,818
	-	126,429	-	84,348	619	81,820
	(162,550)	(2,121,646)	(103,609)	(1,130,272)	(907,121)	(9,519,709)
	(2,118)	(26,941)	(1,222)	(6,466)	(11,283)	(89,945)
	653	21,153	261	20,075	7,503	82,984
\$	6,969	\$ 983,029	\$ 36,299	\$ 498,236	\$ 187,441	\$ 3,929,302
\$	486,061	\$ 16,822,223	\$ 1,856,818	\$ 2,880,832	\$ 226,056	\$ 39,839,573
	-	-	-	-	68,544	68,544
	486,061	16,822,223	1,856,818	2,880,832	294,600	39,908,117
	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
	6,065	(279,994)	(271)	143,939	983	127,338
	-	-	-	659,217	-	659,217
	-	-	282,411	-	-	282,411
	-	30,388	112	4,163	387	39,833
	10,248	-	23,712	49,747	-	130,544
	-	5,403	-	1,909	2,728	13,361
	11,525	87,966	4,784	44,277	56,240	570,544
	(270)	8,431	(87)	4,360	(10,253)	(57,643)
	-	8,240	-	-	-	46,863
	1,002,883	3,031,897	414,270	2,040,793	957,206	13,914,840
	(956,459)	(2,451,323)	(392,791)	(2,007,699)	(1,099,400)	(12,239,394)
\$	532,485	\$ 17,402,797	\$ 1,878,297	\$ 2,913,926	\$ 152,406	\$ 41,583,563

Consolidating Statement of Changes in Net Position
for the year ended September 30, 2002 (As Restated)
(in thousands)

	Bureau of Indian Affairs	Bureau of Land Management	Bureau of Reclamation	Departmental Offices and Other
UNEXPENDED APPROPRIATIONS				
Beginning Balance, as restated	\$ 1,025,923	\$ 471,044	\$ 168,397	\$ 438,662
Cumulative Effect of Change in Accounting	-	-	-	-
Beginning Balances, as restated and adjusted	1,025,923	471,044	168,397	438,662
Budgetary Financing Sources				
Appropriations Received, General Funds	2,237,148	1,918,844	88,569	682,582
Appropriations Transferred In/Out	211,301	(247,232)	250,528	(30,543)
Appropriations-Used	(2,462,687)	(1,661,265)	(168,941)	(711,407)
Other Budgetary Financing Sources	(24,353)	(1,114)	(44)	(1,424)
Total Budgetary Financing Sources	(38,591)	9,233	170,112	(60,792)
Ending Balance - Unexpended Appropriations	\$ 987,332	\$ 480,277	\$ 338,509	\$ 377,870
CUMULATIVE RESULTS OF OPERATIONS				
Beginning Balance, as restated	\$ 559,848	\$ (690,478)	\$ 16,527,381	\$ 740,422
Cumulative Effect of Change in Accounting	-	-	-	-
Beginning Balances, as restated and adjusted	559,848	(690,478)	16,527,381	740,422
Budgetary Financing Sources				
Appropriations-Used	2,462,687	1,661,265	168,941	711,407
Royalties Retained	-	4,529	661,686	-
Transfers In/Out without Reimbursement	225,803	69,386	118,539	13,289
Non-Exchange Revenue				
Tax Revenue	-	-	-	-
Abandoned Mine Fees	-	-	-	-
Donations and Forfeitures of Cash and Cash Equivalents	194	18	(166)	1,069
Other Non-Exchange Revenue	3,405	-	2,980	39,525
Other Budgetary Financing Sources and Adjustments	(2,746)	4,970	-	(34,511)
Other Financing Sources				
Imputed Financing from Financing absorbed from others	43,036	62,023	123,937	10,282
Transfers In/Out without Reimbursement	6,268	(56)	(69,456)	(1,478)
Donations and Forfeitures and Property	-	-	42	4,422
Total Financing Sources	2,738,647	1,802,135	1,006,503	744,005
Net Cost of Operations	(2,685,934)	(1,684,569)	(789,959)	(699,009)
Ending Balance - Cumulative Results of Operations	\$ 612,561	\$ (572,912)	\$ 16,743,925	\$ 785,418

Consolidating Statement of Changes in Net Position
for the year ended September 30, 2002 (As Restated)
(in thousands)

	Minerals Management Service	National Park Service	Office of Surface Mining	U.S. Fish and Wildlife Service	U.S. Geological Survey	TOTAL
\$	8,433	\$ 896,024	\$ 40,318	\$ 465,477	\$ 211,706	\$ 3,725,984
	-	(53,576)	-	-	-	(53,576)
	8,433	842,448	40,318	465,477	211,706	3,672,408
	150,667	2,105,957	102,800	1,006,867	914,002	9,207,436
	-	56,839	-	51,135	1,446	293,474
	(152,541)	(2,032,544)	(105,471)	(1,044,397)	(871,889)	(9,211,142)
	(243)	(10,824)	(1,609)	(920)	(6,783)	(47,314)
	(2,117)	119,428	(4,280)	12,685	36,776	242,454
\$	6,316	\$ 961,876	\$ 36,038	\$ 478,162	\$ 248,482	\$ 3,914,862
\$	1,008,648	\$ 16,423,825	\$ 1,752,259	\$ 2,676,957	\$ 63,652	\$ 39,062,514
	-	(2,694)	-	-	-	(2,694)
	1,008,648	16,421,131	1,752,259	2,676,957	63,652	39,059,820
	152,541	2,032,544	105,471	1,044,397	871,889	9,211,142
	823,842	1,050,178	-	891	-	2,541,126
	6,105	(463,571)	-	138,136	879	108,566
	-	-	-	656,923	-	656,923
	-	-	285,580	-	-	285,580
	-	15,249	4	4,089	178	20,635
	18,424	-	36,250	49,396	283	150,263
	-	20,568	-	9,920	-	(1,799)
	125,305	83,141	4,285	39,971	49,045	541,025
	(389)	17,681	(37)	28,477	256,841	237,851
	-	-	-	-	-	4,464
	1,125,828	2,755,790	431,553	1,972,200	1,179,115	13,755,776
	(1,649,825)	(2,354,698)	(326,994)	(1,768,325)	(1,016,710)	(12,976,023)
\$	484,651	\$ 16,822,223	\$ 1,856,818	\$ 2,880,832	\$ 226,057	\$ 39,839,573

