

**U. S. Department of Justice  
Consolidating Statement of Changes in Net Position  
For the Fiscal Year Ended September 30, 2008**

Dollars in Thousands	AFF/SADF	OBDs	USMS	OJP	DEA	FBI	ATF	BOP	FPI	Eliminations	Consolidated
<b>Unexpended Appropriations</b>											
<b>Beginning Balances</b>											
Earmarked Funds	\$ -	\$ 21,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,938
All Other Funds	-	3,241,246	215,147	3,049,478	437,415	1,647,372	170,656	953,555	-	-	9,714,869
<b>Budgetary Financing Sources</b>											
Appropriations Received											
Earmarked Funds	-	44,902	-	-	-	-	-	-	-	-	44,902
All Other Funds	-	6,097,796	895,144	1,769,767	1,887,430	6,763,811	1,011,597	5,610,260	-	-	24,035,805
Appropriations Transferred-In/Out											
Earmarked Funds	-	4,061	-	-	-	-	-	-	-	-	4,061
All Other Funds	-	(226,909)	332,914	241,204	15,302	(169,298)	16,825	34,270	-	-	244,308
Other Adjustments											
Earmarked Funds	-	(10,260)	-	-	-	-	-	-	-	-	(10,260)
All Other Funds	-	(283,128)	-	(110,598)	-	(1,300)	-	-	-	-	(395,026)
Appropriations Used											
Earmarked Funds	-	(15,739)	-	-	-	-	-	-	-	-	(15,739)
All Other Funds	-	(6,159,791)	(1,251,580)	(2,068,502)	(1,864,880)	(6,356,378)	(1,031,410)	(5,698,340)	-	-	(24,430,881)
<b>Total Financing Sources</b>											
Earmarked Funds	-	22,964	-	-	-	-	-	-	-	-	22,964
All Other Funds	-	(572,032)	(23,522)	(168,129)	37,852	236,835	(2,988)	(53,810)	-	-	(545,794)
<b>Ending Balances</b>											
Earmarked Funds	-	44,902	-	-	-	-	-	-	-	-	44,902
All Other Funds	-	2,669,214	191,625	2,881,349	475,267	1,884,207	167,668	899,745	-	-	9,169,075
<b>Total All Funds</b>	<b>\$ -</b>	<b>\$ 2,714,116</b>	<b>\$ 191,625</b>	<b>\$ 2,881,349</b>	<b>\$ 475,267</b>	<b>\$ 1,884,207</b>	<b>\$ 167,668</b>	<b>\$ 899,745</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,213,977</b>

**U. S. Department of Justice**  
**Consolidating Statement of Changes in Net Position - Continued**  
**For the Fiscal Year Ended September 30, 2008**

Dollars in Thousands	AFF/SADF	OBDs	USMS	OJP	DEA	FBI	ATF	BOP	FPI	Eliminations	Consolidated
<b>Cumulative Results of Operations</b>											
<b>Beginning Balances</b>											
Earmarked Funds	\$ 734,213	\$ 164,090	\$ -	\$ 2,700,816	\$ (49,352)	\$ -	\$ -	\$ 69,686	\$ -	\$ -	\$ 3,619,453
All Other Funds	-	160,915	143,621	22,416	47,357	784,797	53,210	5,258,111	480,912	-	6,951,339
<b>Budgetary Financing Sources</b>											
Appropriations Used											
Earmarked Funds	-	15,739	-	-	-	-	-	-	-	-	15,739
All Other Funds	-	6,159,791	1,251,580	2,068,502	1,864,880	6,356,378	1,031,410	5,698,340	-	-	24,430,881
Nonexchange Revenues											
Earmarked Funds	83,690	162	-	896,752	-	-	-	-	-	-	980,604
All Other Funds	-	-	-	1,199	-	-	-	-	-	-	1,199
Donations and Forfeitures of Cash and Cash Equivalents											
Earmarked Funds	1,222,643	-	-	-	-	-	-	-	-	-	1,222,643
Transfers-In/Out Without Reimbursement											
All Other Funds	-	180,900	-	-	-	-	-	-	-	-	180,900
Other Budgetary Financing Sources											
All Other Funds	-	(41,000)	-	-	-	-	-	-	-	-	(41,000)
<b>Other Financing Sources</b>											
Donations and Forfeitures of Property											
Earmarked Funds	63,430	-	-	-	-	-	-	-	-	-	63,430
All Other Funds	-	-	-	-	-	-	-	2,424	-	-	2,424
Transfers-In/Out Without Reimbursement											
Earmarked Funds	(65,451)	-	-	-	(41)	-	-	-	-	-	(65,492)
All Other Funds	-	(119,226)	674	61,855	5,795	77,901	4,885	32,682	-	-	64,566
Imputed Financing from Costs Absorbed by Others											
Earmarked Funds	-	12,006	-	-	5,507	-	-	3,050	-	-	20,563
All Other Funds	-	124,606	29,413	3,503	64,440	187,109	31,447	166,460	36,465	(27,562)	615,881
<b>Total Financing Sources</b>											
Earmarked Funds	1,304,312	27,907	-	896,752	5,466	-	-	3,050	-	-	2,237,487
All Other Funds	-	6,305,071	1,281,667	2,135,059	1,935,115	6,621,388	1,067,742	5,899,906	36,465	(27,562)	25,254,851
<b>Net Cost of Operations</b>											
Earmarked Funds	(1,030,716)	(112,264)	-	(642,195)	(25,288)	-	-	5,744	-	-	(1,804,719)
All Other Funds	-	(6,326,672)	(1,282,240)	(2,143,956)	(1,913,149)	(6,077,636)	(1,085,922)	(5,908,540)	(33,346)	27,562	(24,743,899)
<b>Net Change</b>											
Earmarked Funds	273,596	(84,357)	-	254,557	(19,822)	-	-	8,794	-	-	432,768
All Other Funds	-	(21,601)	(573)	(8,897)	21,966	543,752	(18,180)	(8,634)	3,119	-	510,952
<b>Ending Balances</b>											
Earmarked Funds	1,007,809	79,733	-	2,955,373	(69,174)	-	-	78,480	-	-	4,052,221
All Other Funds	-	139,314	143,048	13,519	69,323	1,328,549	35,030	5,249,477	484,031	-	7,462,291
<b>Total All Funds</b>	<b>\$ 1,007,809</b>	<b>\$ 219,047</b>	<b>\$ 143,048</b>	<b>\$ 2,968,892</b>	<b>\$ 149</b>	<b>\$ 1,328,549</b>	<b>\$ 35,030</b>	<b>\$ 5,327,957</b>	<b>\$ 484,031</b>	<b>\$ -</b>	<b>\$ 11,514,512</b>

**U. S. Department of Justice**  
**Consolidating Statement of Changes in Net Position**  
**For the Fiscal Year Ended September 30, 2007**

Dollars in Thousands	AFF/SADF	OBDs	USMS	OJP	DEA	FBI	ATF	BOP	FPI	Eliminations	Consolidated
<b>Unexpended Appropriations</b>											
<b>Beginning Balances</b>											
Earmarked Funds	\$ -	\$ 60,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,071
All Other Funds	-	3,266,255	224,311	3,209,863	273,300	1,210,645	120,123	775,041	-	-	9,079,538
<b>Budgetary Financing Sources</b>											
Appropriations Received											
Earmarked Funds	-	18,819	-	-	-	-	-	-	-	-	18,819
All Other Funds	-	5,940,629	825,366	2,005,427	1,757,055	6,298,573	988,097	5,444,858	-	-	23,260,005
Appropriations Transferred-In/Out											
All Other Funds	-	17,759	316,716	18,491	83,945	102,570	41,146	(4,956)	-	-	575,671
Other Adjustments											
Earmarked Funds	-	(49,335)	-	-	-	-	-	-	-	-	(49,335)
All Other Funds	-	(39,030)	-	(119,835)	-	(39,000)	-	-	-	-	(197,865)
Appropriations Used											
Earmarked Funds	-	(7,617)	-	-	-	-	-	-	-	-	(7,617)
All Other Funds	-	(5,944,367)	(1,151,246)	(2,064,468)	(1,676,885)	(5,925,416)	(978,710)	(5,261,388)	-	-	(23,002,480)
<b>Total Financing Sources</b>											
Earmarked Funds	-	(38,133)	-	-	-	-	-	-	-	-	(38,133)
All Other Funds	-	(25,009)	(9,164)	(160,385)	164,115	436,727	50,533	178,514	-	-	635,331
<b>Net Change</b>											
Earmarked Funds	-	(38,133)	-	-	-	-	-	-	-	-	(38,133)
All Other Funds	-	(25,009)	(9,164)	(160,385)	164,115	436,727	50,533	178,514	-	-	635,331
<b>Ending Balances</b>											
Earmarked Funds	-	21,938	-	-	-	-	-	-	-	-	21,938
All Other Funds	-	3,241,246	215,147	3,049,478	437,415	1,647,372	170,656	953,555	-	-	9,714,869
<b>Total All Funds</b>	<b>\$ -</b>	<b>\$ 3,263,184</b>	<b>\$ 215,147</b>	<b>\$ 3,049,478</b>	<b>\$ 437,415</b>	<b>\$ 1,647,372</b>	<b>\$ 170,656</b>	<b>\$ 953,555</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,736,807</b>

**U. S. Department of Justice**  
**Consolidating Statement of Changes in Net Position - Continued**  
**For the Fiscal Year Ended September 30, 2007**

Dollars in Thousands	AFF/SADF	OBDs	USMS	OJP	DEA	FBI	ATF	BOP	FPI	Eliminations	Consolidated
<b>Cumulative Results of Operations</b>											
<b>Beginning Balances</b>											
Earmarked Funds	\$ 651,122	\$ 226,794	\$ -	\$ 2,274,904	\$ (57,996)	\$ -	\$ -	\$ 62,911	\$ -	\$ -	\$ 3,157,735
All Other Funds	-	30,708	160,286	14,050	42,784	713,120	48,902	5,417,960	435,123	-	6,862,933
<b>Budgetary Financing Sources</b>											
Other Adjustments											
All Other Funds	-	(2,500)	-	-	-	-	-	-	-	-	(2,500)
Appropriations Used											
Earmarked Funds	-	7,617	-	-	-	-	-	-	-	-	7,617
All Other Funds	-	5,944,367	1,151,246	2,064,468	1,676,885	5,925,416	978,710	5,261,388	-	-	23,002,480
Nonexchange Revenues											
Earmarked Funds	111,426	60	-	1,017,980	-	-	-	-	-	-	1,129,466
All Other Funds	-	-	-	2,846	-	-	-	-	-	-	2,846
Donations and Forfeitures of Cash and Cash Equivalents											
Earmarked Funds	1,409,015	-	-	-	-	-	-	-	-	-	1,409,015
Transfers-In/Out Without Reimbursement											
All Other Funds	-	59,021	-	-	-	-	-	-	-	-	59,021
Other Budgetary Financing Sources											
Earmarked Funds	-	34,000	-	-	1	-	-	-	-	-	34,001
<b>Other Financing Sources</b>											
Donations and Forfeitures of Property											
Earmarked Funds	106,746	-	-	-	-	-	-	-	-	-	106,746
All Other Funds	-	-	-	-	-	-	302	1	-	-	303
Transfers-In/Out Without Reimbursement											
Earmarked Funds	(13,777)	-	-	-	42	-	-	-	-	-	(13,735)
All Other Funds	-	(111,103)	856	57,141	8,935	29,858	13,182	1,129	-	-	(2)
Imputed Financing from Costs Absorbed by Others											
Earmarked Funds	-	12,521	-	-	5,511	-	-	3,234	-	-	21,266
All Other Funds	-	126,747	31,169	3,719	132,305	189,070	66,763	175,939	34,527	(24,957)	735,282
<b>Total Financing Sources</b>											
Earmarked Funds	1,613,410	54,198	-	1,017,980	5,554	-	-	3,234	-	-	2,694,376
All Other Funds	-	6,016,532	1,183,271	2,128,174	1,818,125	6,144,344	1,058,957	5,438,457	34,527	(24,957)	23,797,430
<b>Net Cost of Operations</b>											
Earmarked Funds	(1,530,319)	(116,902)	-	(592,068)	3,090	-	-	3,541	-	-	(2,232,658)
All Other Funds	-	(5,886,325)	(1,199,936)	(2,119,808)	(1,813,552)	(6,072,667)	(1,054,649)	(5,598,306)	11,262	24,957	(23,709,024)
<b>Net Change</b>											
Earmarked Funds	83,091	(62,704)	-	425,912	8,644	-	-	6,775	-	-	461,718
All Other Funds	-	130,207	(16,665)	8,366	4,573	71,677	4,308	(159,849)	45,789	-	88,406
<b>Ending Balances</b>											
Earmarked Funds	734,213	164,090	-	2,700,816	(49,352)	-	-	69,686	-	-	3,619,453
All Other Funds	-	160,915	143,621	22,416	47,357	784,797	53,210	5,258,111	480,912	-	6,951,339
<b>Total All Funds</b>	<b>\$ 734,213</b>	<b>\$ 325,005</b>	<b>\$ 143,621</b>	<b>\$ 2,723,232</b>	<b>\$ (1,995)</b>	<b>\$ 784,797</b>	<b>\$ 53,210</b>	<b>\$ 5,327,797</b>	<b>\$ 480,912</b>	<b>\$ -</b>	<b>\$ 10,570,792</b>