



Financial Statements

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
BALANCE SHEET
As of September 30, 1999

		1999
		(In Thousands)
ASSETS		
Entity Assets		
Intragovernmental Assets:		
Fund Balance with Treasury	(Note 2)	\$ 191,532
Accounts Receivable	(Note 3)	27,849
Prepayments		6,251
Total Intragovernmental Assets		<u>225,632</u>
Cash	(Note 2)	2,291
Property and Equipment, Net	(Note 4)	90,776
Other Assets	(Note 5)	389
Total Entity Assets		<u>319,088</u>
Non-Entity Assets		
Intragovernmental Assets:		
Fund Balance with Treasury	(Note 2)	2,520
Accounts Receivable	(Note 3)	13,044
Total Intragovernmental Assets		<u>15,564</u>
Accounts Receivable, Net	(Note 3)	1,413
Total Non-Entity Assets		<u>16,977</u>
TOTAL ASSETS		<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, 1999

	1999
	(In Thousands)
LIABILITIES	
Liabilities Covered by Budgetary Resources	
Intragovernmental Liabilities:	
Accounts Payable	\$ 2,410
Payable to Treasury	1,354
Total Intragovernmental Liabilities	3,764
Accounts Payable	31,667
Accrued Funded Payroll Benefits	18,871
Other Liabilities (Note 6)	4,388
Total Liabilities Covered by Budgetary Resources	58,690
Liabilities Not Covered by Budgetary Resources	
Intragovernmental Liabilities:	
Accrued FECA Liability Payable	18,265
Total Intragovernmental Liabilities	18,265
Accrued Leave	27,765
FECA Actuarial Liability	82,139
Lease Liability (Note 7)	10,135
Contingent Liabilities (Note 8)	10,800
Total Liabilities Not Covered by Budgetary Resources	149,104
TOTAL LIABILITIES	\$ 207,794
NET POSITION (Note 9)	
Unexpended Appropriations	\$ 180,296
Cumulative Results of Operations	(52,025)
TOTAL NET POSITION	128,271
TOTAL LIABILITIES AND NET POSITION	\$ 336,065

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DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
STATEMENT OF NET COST
For the Year Ended September 30, 1999

	REDUCE VIOLENT CRIME	PROTECT THE PUBLIC	COLLECT THE REVENUE	TOTAL
(In Thousands)				
Program Costs				
Intragovernmental	\$ 33,931	\$ 4,823	\$ 5,370	\$ 44,124
Public	<u>368,071</u>	<u>52,315</u>	<u>58,250</u>	<u>478,636</u>
Total Program Costs	402,002	57,138	63,620	522,760
Less: Earned Revenues (Note 10)	<u>(17,321)</u>	-	<u>(861)</u>	<u>(18,182)</u>
Net Program Costs	<u>\$ 384,681</u>	<u>\$ 57,138</u>	<u>\$ 62,759</u>	<u>\$ 504,578</u>
Costs Not Assigned to Programs				<u>86,824</u>
NET COST OF OPERATIONS				<u><u>\$ 591,402</u></u>

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DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
STATEMENT OF CHANGES IN NET POSITION
For the Year Ended September 30, 1999

		(In Thousands)
NET COST OF OPERATIONS		\$ 591,402
Financing Sources		
Appropriations Used		546,955
Imputed Financing	(Note 11)	24,300
Other Financing Sources		19,381
Total Financing Sources		590,636
Net Results of Operations		(766)
Net Change in Cumulative Results of Operations		(766)
Increase (Decrease) in Unexpended Appropriations		17,116
Change in Net Position		16,350
Net Position - Beginning of Period		111,921
NET POSITION - END OF PERIOD		\$ 128,271

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DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
STATEMENT OF BUDGETARY RESOURCES
For the Year Ended September 30, 1999

		(In Thousands)
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BUDGETARY RESOURCES	(Note 12)	
Budget Authority		\$ 572,753
Unobligated Balance - Beginning of Period		27,572
Net Transfers, Prior Year Balance		(925)
Spending Authority from Offsetting Collections		41,196
Adjustments		47,055
TOTAL BUDGETARY RESOURCES		<u>\$ 687,651</u>
STATUS OF BUDGETARY RESOURCES		
Obligations Incurred		\$ 650,469
Unobligated Balances - Available		20,986
Unobligated Balances - Not Available		16,196
TOTAL, STATUS OF BUDGETARY RESOURCES		<u>\$ 687,651</u>
OUTLAYS		
Obligations Incurred		\$ 650,469
Less: Spending Authority From Offsetting Collections and Adjustments		(92,203)
Obligated Balance, Net - Beginning of the Period		168,421
Less: Obligated Balance, Net - End of the Period		<u>(154,773)</u>
TOTAL OUTLAYS		<u>\$ 571,914</u>

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DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
STATEMENT OF FINANCING
For the Year Ended September 30, 1999

		(In Thousands)
OBLIGATIONS AND NONBUDGETARY RESOURCES		
Obligations Incurred	\$ 650,469	
Less: Spending Authority From Offsetting Collections and Adjustments	(92,203)	
Financing Imputed for Cost Subsidies (Note 11)	24,300	
Other Financing Sources (Note 13)	12,017	
Revenue Not in the Budget	760	
Total Obligations as Adjusted and Nonbudgetary Resources		\$ 595,343
RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS		
Change in Amount of Goods, Services and Benefits Ordered but Not Yet Provided	(5,837)	
Costs Capitalized on the Balance Sheet	(43,802)	
Total Resources That Do Not Fund Net Cost of Operations		(49,639)
COSTS THAT DO NOT REQUIRE RESOURCES		
Depreciation and Amortization	28,216	
Loss on Disposition of Assets	302	
Liquidation of Prepayments	9,440	
Other	757	
Total Costs That Do Not Require Resources		38,715
FINANCING SOURCES YET TO BE PROVIDED		6,983
NET COST OF OPERATIONS		\$ 591,402

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DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
STATEMENT OF CUSTODIAL ACTIVITY
For the Year Ended September 30, 1999

		(In Thousands)
REVENUE ACTIVITY		
Sources of Cash Collections		
	(Note 14)	
Interest	\$	61
Penalties and Fines		79
Tax Revenues		12,136,139
Other Custodial Revenue		<u>306</u>
Total Cash Collections		<u>12,136,585</u>
Accrual Adjustment		(656)
Total Custodial Revenue		<u>12,135,929</u>
DISPOSITION OF COLLECTIONS		
Transferred to Others		11,870,308
(Increase) Decrease in Amounts to be Transferred		1,112
Refunds and Other Payments	(Note 14)	<u>264,509</u>
Total Disposition of Collections		<u>12,135,929</u>
NET CUSTODIAL REVENUE ACTIVITY	\$	<u><u> -</u></u>

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