

DEPARTMENT OF JUSTICE
Consolidated Statements of Financing
For the Fiscal Years Ended September 30, 2002 and 2001

Dollars in Thousands	2002	Restated 2001
Resources Used to Finance Activities:		
Budgetary Resources Obligated		
Obligations Incurred	\$ 34,148,875	\$ 31,062,922
Less: Spending Authority from Offsetting Collections and Recoveries	7,122,327	6,730,068
Obligations Net of Offsetting Collections and Recoveries	27,026,548	24,332,854
Less: Offsetting Receipts	2,730,767	2,636,896
Net Obligations	24,295,781	21,695,958
Other Resources		
Donations and Forfeitures of Property	68,333	49,734
Transfers-In/Out Without Reimbursement	(36,163)	29,638
Imputed Financing from Costs Absorbed by Others (Note 18)	584,871	575,415
Others	-	(1,424)
Net Other Resources Used to Finance Activities	617,041	653,363
Total Resources Used to Finance Activities	24,912,822	22,349,321
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	(66,052)	(1,600,583)
Resources That Fund Expenses Recognized in Prior Periods	(17,036)	(7,603)
Budgetary Offsetting Collections and Receipts That do not Affect Net Cost of Operations	628,960	642,752
Resources That Finance the Acquisition of Assets	(1,366,585)	(871,765)
Other Resources or Adjustments to Net Obligated Resources That do not Affect Net Cost of Operations	(27,664)	(2,270)
Total Resources Used to Finance Items not Part of the Net Cost of Operations	(848,377)	(1,839,469)
Total Resources Used to Finance the Net Cost of Operations	\$ 24,064,445	\$ 20,509,852

DEPARTMENT OF JUSTICE
Consolidated Statements of Financing (Continued)
For the Fiscal Years Ended September 30, 2002 and 2001

Dollars in Thousands	2002	Restated 2001
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 Leave Liability	\$ 38,487	\$ 35,742
Increase in Exchange Revenue Receivable From the Public	(51,463)	(10,435)
Other	106,923	225,418
Total Components of Net Cost of Operations Requiring or Generating Resources in Future Periods (Note 17)	93,947	250,725
Components not Requiring or Generating Resources:		
Depreciation and Amortization	403,619	353,380
Revaluation of Assets or Liabilities	945	(20,968)
Other	59,759	44,353
Total Components of Net Cost of Operations not Requiring or Generating Resources	464,323	376,765
Total Components of Net Cost of Operations That Will not Require or Generate Resources in the Current Period	558,270	627,490
Net Cost of Operations	\$ 24,622,715	\$ 21,137,342