

**U. S. Department of Justice  
Consolidating Statement of Changes in Net Position  
For the Fiscal Year Ended September 30, 2010**

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	\$ -	\$ 22,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,207
All Other Funds	-	3,782,236	222,502	5,951,999	540,670	2,114,589	183,607	1,106,922	-	-	13,902,525
<b>Budgetary Financing Sources</b>											
<b>Appropriations Received</b>											
Earmarked Funds	-	90,312	-	-	-	-	-	-	-	-	90,312
All Other Funds	-	7,220,403	1,190,039	2,501,851	2,053,353	7,922,537	1,158,272	6,205,386	-	-	28,251,841
<b>Appropriations Transferred-In/Out</b>											
All Other Funds	-	(209,609)	393,936	200,453	39,756	90,116	(3,318)	(818)	-	-	510,516
<b>Other Adjustments</b>											
Earmarked Funds	-	(9,001)	-	-	-	-	-	-	-	-	(9,001)
All Other Funds	-	(40,750)	-	(54,000)	-	(50,000)	-	-	-	-	(144,750)
<b>Appropriations Used</b>											
Earmarked Funds	-	(83,933)	-	-	-	-	-	-	-	-	(83,933)
All Other Funds	-	(6,773,064)	(1,477,577)	(3,028,326)	(2,074,612)	(7,822,036)	(1,136,378)	(6,416,867)	-	-	(28,728,860)
<b>Total Financing Sources</b>											
Earmarked Funds	-	(2,622)	-	-	-	-	-	-	-	-	(2,622)
All Other Funds	-	196,980	106,398	(380,022)	18,497	140,617	18,576	(212,299)	-	-	(111,253)
<b>Net Change</b>											
Earmarked Funds	-	(2,622)	-	-	-	-	-	-	-	-	(2,622)
All Other Funds	-	196,980	106,398	(380,022)	18,497	140,617	18,576	(212,299)	-	-	(111,253)
<b>Ending Balances</b>											
Earmarked Funds	-	19,585	-	-	-	-	-	-	-	-	19,585
All Other Funds	-	3,979,216	328,900	5,571,977	559,167	2,255,206	202,183	894,623	-	-	13,791,272
<b>Total All Funds</b>	<b>\$ -</b>	<b>\$ 3,998,801</b>	<b>\$ 328,900</b>	<b>\$ 5,571,977</b>	<b>\$ 559,167</b>	<b>\$ 2,255,206</b>	<b>\$ 202,183</b>	<b>\$ 894,623</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,810,857</b>

U. S. Department of Justice  
 Consolidating Statement of Changes in Net Position - Continued  
 For the Fiscal Year Ended September 30, 2010

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	\$ 1,425,883	\$ 119,668	\$ -	\$ 4,112,981	\$ (100,558)	\$ -	\$ -	\$ 73,049	\$ -	\$ -	\$ 5,631,023
All Other Funds	-	29,192	132,920	15,014	85,653	1,933,652	33,169	5,197,800	448,162	-	7,875,562
<b>Adjustments:</b>											
<b>Changes in Accounting Principles (Note 27)</b>											
All Other Funds	-	-	-	-	-	(9,755)	-	(36,833)	-	-	(46,588)
<b>Beginning Balances, as Adjusted</b>											
Earmarked Funds	1,425,883	119,668	-	4,112,981	(100,558)	-	-	73,049	-	-	5,631,023
All Other Funds	-	29,192	132,920	15,014	85,653	1,923,897	33,169	5,160,967	448,162	-	7,828,974
<b>Budgetary Financing Sources</b>											
<b>Appropriations Used</b>											
Earmarked Funds	-	83,933	-	-	-	-	-	-	-	-	83,933
All Other Funds	-	6,773,064	1,477,577	3,028,326	2,074,612	7,822,036	1,136,378	6,416,867	-	-	28,728,860
<b>Nonexchange Revenues</b>											
Earmarked Funds	3,864	319	-	2,362,338	-	-	-	-	-	-	2,366,521
All Other Funds	-	-	-	932	-	-	-	-	-	-	932
<b>Donations and Forfeitures of Cash and Cash Equivalents</b>											
Earmarked Funds	1,502,466	-	-	-	-	-	-	-	-	-	1,502,466
<b>Transfers-In/Out Without Reimbursement</b>											
All Other Funds	-	75,097	-	-	-	-	-	-	-	-	75,097
<b>Other Financing Sources</b>											
<b>Donations and Forfeitures of Property</b>											
Earmarked Funds	70,864	-	-	-	-	-	-	-	-	-	70,864
All Other Funds	-	-	-	-	-	-	-	340	-	-	340
<b>Transfers-In/Out Without Reimbursement</b>											
Earmarked Funds	(31,259)	-	-	-	86	-	-	-	-	-	(31,173)
All Other Funds	-	(81,783)	186	24,608	9,432	69,206	2,407	5,394	(166)	-	29,284
<b>Imputed Financing from Costs Absorbed by Others</b>											
Earmarked Funds	-	1,301	-	-	6,969	-	-	3,891	-	-	12,161
All Other Funds	-	161,894	38,441	4,712	68,740	354,864	39,264	212,814	37,435	(27,448)	890,716
<b>Total Financing Sources</b>											
Earmarked Funds	1,545,935	85,553	-	2,362,338	7,055	-	-	3,891	-	-	4,004,772
All Other Funds	-	6,928,272	1,516,204	3,058,578	2,152,784	8,246,106	1,178,049	6,635,415	37,269	(27,448)	29,725,229
<b>Net Cost of Operations</b>											
Earmarked Funds	(1,284,418)	(33,746)	-	(608,723)	(65,776)	-	-	(7,087)	-	-	(1,999,750)
All Other Funds	-	(7,100,303)	(1,512,102)	(3,061,375)	(2,157,439)	(7,756,891)	(1,181,960)	(6,649,333)	(93,597)	27,448	(29,485,552)
<b>Net Change</b>											
Earmarked Funds	261,517	51,807	-	1,753,615	(58,721)	-	-	(3,196)	-	-	2,005,022
All Other Funds	-	(172,031)	4,102	(2,797)	(4,655)	489,215	(3,911)	(13,918)	(56,328)	-	239,677
<b>Ending Balances</b>											
Earmarked Funds	1,687,400	171,475	-	5,866,596	(159,279)	-	-	69,853	-	-	7,636,045
All Other Funds	-	(142,839)	137,022	12,217	80,998	2,413,112	29,258	5,147,049	391,834	-	8,068,651
<b>Total All Funds</b>	\$ 1,687,400	\$ 28,636	\$ 137,022	\$ 5,878,813	\$ (78,281)	\$ 2,413,112	\$ 29,258	\$ 5,216,902	\$ 391,834	\$ -	\$ 15,704,696

**U. S. Department of Justice  
Consolidating Statement of Changes in Net Position  
For the Fiscal Year Ended September 30, 2009**

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	\$ -	\$ 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>Budgetary Financing Sources</b>											
Appropriations Received											
Earmarked Funds	-	125,076	-	-	-	-	-	-	-	-	125,076
All Other Funds	-	7,787,138	964,000	5,036,600	1,959,084	7,336,191	1,068,215	6,176,599	-	-	30,327,827
Appropriations Transferred-In/Out											
All Other Funds	-	(261,192)	354,616	283,817	158,467	(8,978)	16,647	(8,035)	-	-	535,342
Other Adjustments											
All Other Funds	-	(109,426)	-	(121,642)	-	-	-	-	-	-	(231,068)
Appropriations Used											
Earmarked Funds	-	(147,771)	-	-	-	-	-	-	-	-	(147,771)
All Other Funds	-	(6,303,498)	(1,287,739)	(2,128,125)	(2,052,148)	(7,096,831)	(1,068,923)	(5,961,387)	-	-	(25,898,651)
<b>Total Financing Sources</b>											
Earmarked Funds	-	(22,695)	-	-	-	-	-	-	-	-	(22,695)
All Other Funds	-	1,113,022	30,877	3,070,650	65,403	230,382	15,939	207,177	-	-	4,733,450
<b>Net Change</b>											
Earmarked Funds	-	(22,695)	-	-	-	-	-	-	-	-	(22,695)
All Other Funds	-	1,113,022	30,877	3,070,650	65,403	230,382	15,939	207,177	-	-	4,733,450
<b>Ending Balances</b>											
Earmarked Funds	-	22,207	-	-	-	-	-	-	-	-	22,207
All Other Funds	-	3,782,236	222,502	5,951,999	540,670	2,114,589	183,607	1,106,922	-	-	13,902,525
<b>Total All Funds</b>	<b>\$ -</b>	<b>\$ 3,804,443</b>	<b>\$ 222,502</b>	<b>\$ 5,951,999</b>	<b>\$ 540,670</b>	<b>\$ 2,114,589</b>	<b>\$ 183,607</b>	<b>\$ 1,106,922</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,924,732</b>

**U. S. Department of Justice**  
**Consolidating Statement of Changes in Net Position - Continued**  
**For the Fiscal Year Ended September 30, 2009**

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	\$ 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>Beginning Balances, as Adjusted</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>Budgetary Financing Sources</b>											
Appropriations Used											
Earmarked Funds	-	147,771	-	-	-	-	-	-	-	-	147,771
All Other Funds	-	6,303,498	1,287,739	2,128,125	2,052,148	7,096,831	1,068,923	5,961,387	-	-	25,898,651
Nonexchange Revenues											
Earmarked Funds	10,684	233	-	1,745,678	-	-	-	-	-	-	1,756,595
All Other Funds	-	-	-	1,171	-	-	-	-	-	-	1,171
Donations and Forfeitures of Cash and Cash Equivalents											
Earmarked Funds	1,376,423	-	-	-	-	-	-	-	-	-	1,376,423
Transfers-In/Out Without Reimbursement											
All Other Funds	-	89,948	-	-	-	-	-	-	-	-	89,948
Other Budgetary Financing Sources											
All Other Funds	-	(100,000)	-	-	-	-	-	-	-	-	(100,000)
<b>Other Financing Sources</b>											
Donations and Forfeitures of Property											
Earmarked Funds	68,145	-	-	-	-	-	-	-	-	-	68,145
All Other Funds	-	-	-	-	-	-	-	68	-	-	68
Transfers-In/Out Without Reimbursement											
Earmarked Funds	(42,389)	-	-	-	180	-	-	7	-	-	(42,202)
All Other Funds	-	(88,381)	335	49,215	12,143	61,342	2,173	14,766	6	-	51,599
Imputed Financing from Costs Absorbed by Others											
Earmarked Funds	-	1,244	-	-	5,953	-	-	3,376	-	-	10,573
All Other Funds	-	160,000	32,295	4,054	60,445	207,505	33,126	186,289	37,762	(28,349)	693,127
<b>Total Financing Sources</b>											
Earmarked Funds	1,412,863	149,248	-	1,745,678	6,133	-	-	3,383	-	-	3,317,305
All Other Funds	-	6,365,065	1,320,369	2,182,565	2,124,736	7,365,678	1,104,222	6,162,510	37,768	(28,349)	26,634,564
<b>Net Cost of Operations</b>											
Earmarked Funds	(994,789)	(109,313)	-	(588,070)	(37,517)	-	-	(8,814)	-	-	(1,738,503)
All Other Funds	-	(6,475,187)	(1,330,497)	(2,181,070)	(2,108,406)	(6,760,575)	(1,106,083)	(6,214,187)	(73,637)	28,349	(26,221,293)
<b>Net Change</b>											
Earmarked Funds	418,074	39,935	-	1,157,608	(31,384)	-	-	(5,431)	-	-	1,578,802
All Other Funds	-	(110,122)	(10,128)	1,495	16,330	605,103	(1,861)	(51,677)	(35,869)	-	413,271
<b>Ending Balances</b>											
Earmarked Funds	1,425,883	119,668	-	4,112,981	(100,558)	-	-	73,049	-	-	5,631,023
All Other Funds	-	29,192	132,920	15,014	85,653	1,933,652	33,169	5,197,800	448,162	-	7,875,562
<b>Total All Funds</b>	<b>\$ 1,425,883</b>	<b>\$ 148,860</b>	<b>\$ 132,920</b>	<b>\$ 4,127,995</b>	<b>\$ (14,905)</b>	<b>\$ 1,933,652</b>	<b>\$ 33,169</b>	<b>\$ 5,270,849</b>	<b>\$ 448,162</b>	<b>\$ -</b>	<b>\$ 13,506,585</b>

Department of Justice • FY 2010 Performance and Accountability Report