

DEPARTMENT OF JUSTICE
Combined Statement of Financing
For Fiscal Years Ended September 30, 2001 and 2000

Dollars in Thousands	2001	Restated 2000
Obligations and Nonbudgetary Resources		
Obligations incurred	\$ 29,332,372	\$ 25,628,388
Less: Spending Authority from Offsetting		
Collections and Adjustments	6,706,913	5,618,467
Donations not in the Budget	792	1,098
Financing Imputed for Cost Subsidies (Note 14)	575,415	506,441
Transfers, Net	37,385	(18,870)
Exchange Revenue Not in the Budget	(136,449)	21,250
Other	75,765	(21,736)
Total Obligations as Adjusted, and Nonbudgetary Resources	\$ 23,178,367	\$ 20,498,104
Resources That Do Not Fund Net Cost of Operations		
Change in Amount of Goods, Services, and Benefits Ordered but not yet Received or Provided	\$ (1,910,566)	\$ 633,504
Change in Unfilled Customer Orders	207,472	21,290
Costs Capitalized on the Balance Sheet	(871,765)	(1,033,204)
Financing Sources That Fund Costs of Prior Periods	3,879	(14,371)
Other	(93,146)	392,229
Total Resources That Do Not Fund Net Cost of Operations	\$ (2,664,126)	\$ (552)
Costs That Do Not Require Resources		
Depreciation and Amortization	\$ 361,558	\$ 336,872
Revaluation of Assets and Liabilities	1,679	160
Gain/Loss on Disposition of Assets	13,458	7,697
Other	19,400	49,212
Total Costs That Do Not Require Resources	\$ 396,095	\$ 393,941
Financing Sources Yet to Be Provided (Note 13)	\$ 227,006	\$ 395,589
Net Cost (Revenue) of Operations	\$ 21,137,342	\$ 21,287,082

The accompanying notes are an integral part of these financial statements.