

U.S. Government Printing Office

**Consolidating Balance Sheet by Fund Type**

As of September 30, 2001

(Dollars in thousands)

(Unaudited)

	Revolving Fund		General Fund		Total Before Eliminations	Eliminations	Consolidated
	Printing and Binding Operations	Sales of Publications Operations	Salaries and Expenses Appropriation	Congressional Printing and Binding Appropriation			
<b>Assets</b>							
<b>Current Assets</b>							
Funds with U.S. Treasury	\$163,986	\$ 8,168	\$16,370	\$21,118	\$209,642	\$ -	\$209,642
Accounts receivable, net	168,378	1,267	1,386	-	171,031	(44,097)	126,934
Inventories:							
Publications for sale, net	-	9,975	-	-	9,975	-	9,975
Paper	5,564	-	-	-	5,564	-	5,564
Materials and supplies, net	6,919	-	-	-	6,919	-	6,919
<b>Total inventories, net</b>	<b>12,483</b>	<b>9,975</b>	<b>-</b>	<b>-</b>	<b>22,458</b>	<b>-</b>	<b>22,458</b>
Prepaid expenses	374	-	-	-	374	-	374
<b>Total current assets</b>	<b>345,221</b>	<b>19,410</b>	<b>17,756</b>	<b>21,118</b>	<b>403,505</b>	<b>(44,097)</b>	<b>359,408</b>
<b>Property, Plant, and Equipment</b>							
Land and buildings	18,633	-	-	-	18,633	-	18,633
Building improvements	55,468	-	-	-	55,468	-	55,468
Leasehold improvements	1,049	-	-	-	1,049	-	1,049
Plant machinery and equipment	75,133	-	-	-	75,133	-	75,133
Office machinery and equipment	18,105	-	-	-	18,105	-	18,105
Computer software	9,485	-	-	-	9,485	-	9,485
Furniture and fixtures	3,084	-	-	-	3,084	-	3,084
Vehicles	3,185	-	-	-	3,185	-	3,185
Capital improvements in process	22	-	-	-	22	-	22
Software development in process	1,114	-	-	-	1,114	-	1,114
Less: Accumulated depreciation and amortization	(134,312)	-	-	-	(134,312)	-	(134,312)
<b>Net property, plant, and equipment</b>	<b>50,966</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,966</b>	<b>-</b>	<b>50,966</b>
<b>Total assets</b>	<b>\$396,187</b>	<b>\$19,410</b>	<b>\$17,756</b>	<b>\$21,118</b>	<b>\$454,471</b>	<b>\$(44,097)</b>	<b>\$410,374</b>



U.S. Government Printing Office

**Consolidating Schedule of Revenues and Expenses by Fund Type**

For the Fiscal Year Ended September 30, 2001

(Dollars in thousands)

(Unaudited)

	Revolving Fund		General Fund		Total Before Eliminations	Eliminations	Consolidated
	Printing and Binding Operations	Sales of Publications Operations	Salaries and Expenses Appropriation	Congressional Printing and Binding Appropriation			
<b>Revenues</b>							
Printing and Binding	\$663,310	\$ -	\$ -	\$ -	\$663,310	\$(112,875)	\$550,435
Sales of Publications	-	42,407	-	-	42,407	-	42,407
Appropriations	-	-	29,653	86,100	115,753	(622)	115,131
Reimbursements	-	4,435	-	-	4,435	-	4,435
<b>Total revenues</b>	<b>663,310</b>	<b>46,842</b>	<b>29,653</b>	<b>86,100</b>	<b>825,905</b>	<b>(113,497)</b>	<b>712,408</b>
<b>Expenses</b>							
Printing and reproduction	425,007	356	14,759	86,100	526,222	(110,773)	415,449
Personnel compensation and benefits	166,127	28,241	11,032	-	205,400	(1,641)	203,759
Supplies and materials	37,452	1,150	638	-	39,240	(114)	39,126
Rents, communications, and utilities	14,391	9,721	913	-	25,025	(242)	24,783
Publications sold	-	9,558	-	-	9,558	-	9,558
Depreciation and amortization	6,500	555	283	-	7,338	-	7,338
Other services	7,014	1,465	581	-	9,060	(727)	8,333
Surplus publications	-	2,270	-	-	2,270	-	2,270
Travel and transportation	865	1,028	1,447	-	3,340	-	3,340
<b>Total expenses</b>	<b>657,356</b>	<b>54,344</b>	<b>29,653</b>	<b>86,100</b>	<b>827,453</b>	<b>(113,497)</b>	<b>713,956</b>
<b>Income (loss) before other operating expenses</b>	<b>5,954</b>	<b>(7,502)</b>	<b>-</b>	<b>-</b>	<b>(1,548)</b>	<b>-</b>	<b>(1,548)</b>
<b>Other Operating Expenses:</b>							
Impairment loss	-	(12,037)	-	-	(12,037)	-	(12,037)
Changes in actuarial liabilities	(31,436)	-	-	-	(31,436)	-	(31,436)
<b>Net loss</b>	<b>\$(25,482)</b>	<b>\$(19,539)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(45,021)</b>	<b>\$ -</b>	<b>\$(45,021)</b>

U.S. Government Printing Office

**Consolidating Schedule of Cash Flows by Fund Type**

For the Fiscal Year Ended September 30, 2001

(Dollars in thousands)

(Unaudited)

	Revolving Fund		General Fund		Total Before Eliminations	Eliminations	Consolidated
	Printing and Binding Operations	Sales of Publications Operations	Salaries and Expenses Appropriation	Congressional Printing and Binding Appropriation			
<b>Cash Flows from Operating Activities</b>							
<b>Net loss</b>	<b>\$(25,482)</b>	<b>\$(19,539)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(45,021)</b>	<b>\$ -</b>	<b>\$(45,021)</b>
Adjustments to net loss:							
Depreciation and amortization	7,339	-	-	-	7,339	-	7,339
Impairment loss	12,037	-	-	-	12,037	-	12,037
Gain on disposal of property, plant, and equipment	(61)	-	-	-	(61)	-	(61)
Revenue from donated assets	(170)	-	-	-	(170)	-	(170)
Changes in assets and liabilities:							
(Increase) decrease in assets-							
Accounts receivable	4,027	1,478	(1,174)	-	4,331	14,942	19,273
Inventories	(694)	(1,097)	-	-	(1,791)	-	(1,791)
Prepaid expenses	357	-	-	-	357	-	357
Increase (decrease) in liabilities-							
Accounts payable and accrued expenses	(21,978)	16,401	(384)	(2,232)	(8,193)	(14,942)	(23,135)
Deferred revenue	(22,265)	(2,853)	-	-	(25,118)	-	(25,118)
Accrued annual leave	(401)	-	-	-	(401)	-	(401)
Workers' compensation liability	31,436	-	-	-	31,436	-	31,436
<b>Total adjustments</b>	<b>9,627</b>	<b>13,929</b>	<b>(1,558)</b>	<b>(2,232)</b>	<b>19,766</b>	<b>-</b>	<b>19,766</b>
<b>Net cash provided by (used in) operating activities</b>	<b>(15,855)</b>	<b>(5,610)</b>	<b>(1,558)</b>	<b>(2,232)</b>	<b>(25,255)</b>	<b>-</b>	<b>(25,255)</b>
<b>Cash Flows from Investing Activities</b>							
Capital expenditures	(2,387)	-	-	-	(2,387)	-	(2,387)
Proceeds from sale of property, plant, and equipment	107	-	-	-	107	-	107
<b>Net cash used in investing activities</b>	<b>(2,280)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,280)</b>	<b>-</b>	<b>(2,280)</b>
<b>Cash Flows from Financing Activities</b>							
Increase (decrease) in unexpended appropriations	18,802	-	(1,599)	(4,895)	12,308	-	12,308
<b>Net cash used in financing activities</b>	<b>18,802</b>	<b>-</b>	<b>(1,599)</b>	<b>(4,895)</b>	<b>12,308</b>	<b>-</b>	<b>12,308</b>
<b>Net Increase (decrease) in Funds with U.S. Treasury</b>	<b>667</b>	<b>(5,610)</b>	<b>(3,157)</b>	<b>(7,127)</b>	<b>(15,227)</b>	<b>-</b>	<b>(15,227)</b>
Funds with U.S. Treasury, beginning of year	162,997	13,778	19,849	28,245	224,869	-	224,869
<b>Funds with U.S. Treasury, end of year</b>	<b>\$163,664</b>	<b>\$ 8,168</b>	<b>\$16,692</b>	<b>\$21,118</b>	<b>\$209,642</b>	<b>\$ -</b>	<b>\$209,642</b>