

Bureau of Land Management
Consolidated Comparative Statements of Financial Position
September 30, 1998 and 1997
(dollars in thousands)

	1998	1997		1998	1997
Assets:			Liabilities and Net Position:		
Entity:			Liabilities:		
Intragovernmental:			Liabilities Covered by Budgetary Resources:		
Fund Balances with Treasury (Note 2)	\$ 444,817	\$ 469,577	Intragovernmental:		
Accounts Receivable (Note 3)	13,185	9,385	Accounts Payable	\$ 4,078	\$ 2,962
Total Intragovernmental	458,002	478,962	Debt to Treasury (Note 8)	1,349,204	1,357,204
Accounts Receivable, Net (Note 3)	5,407	2,628	Total Intragovernmental	1,353,282	1,360,166
Travel Advances	197	264	Accounts Payable	16,895	15,415
Cash in Imprest Funds	148	531	Accrued Payroll and Benefits (Note 9)	30,312	25,165
Operating Materials and Supplies		1,521	Undistributed Collections (Note 10)	103,975	141,287
Inventory, Net (Note 4)	2,301	4,250	Deposit Funds (Note 11)	22,561	27,562
Gas and Storage Rights, Net (Note 4)	1,076	1,078	Deferred Credits (Note 12)	103,896	95,452
Stockpile Materials (Note 4)	363,549	365,065	Other Accrued Liabilities	887	
Property and Equipment, Net (Note 5)	237,110	227,179	Total Liabilities Covered by Budgetary Resources	1,631,808	1,665,047
Total Entity	1,067,790	1,081,478			
			Liabilities Not Covered by Budgetary Resources:		
Non-Entity:			Intragovernmental:		
Intragovernmental:			Workers and Unemployment Compensation Payable (Note 13)	6,838	7,696
Fund Balances with Treasury (Note 2)	124,581	168,159	Accrued Annual Leave (Note 14)	44,586	40,703
Accounts Receivable, Net (Note 3)	3,195	2,030	Accrued Contingent Liabilities (Note 15)	13,281	14,525
Unmatured Timber Sales Contracts (Note 6)	102,612	93,579	Actuarial Liabilities (Note 16)	51,791	
Total Non-Entity	230,388	263,768	Total Liabilities Not Covered by Budgetary Resources	116,496	62,924
Total Assets (Note 7)	\$1,298,178	\$1,345,246	Contingent Liabilities (Note 15)		
			Total Liabilities	1,748,304	1,727,971
			Net Position:		
			Unexpended Appropriations (Note 17)	355,478	374,266
			Cumulative Results of Operations	(805,604)	(756,991)
			Net Position	(450,126)	(382,725)
			Total Liabilities and Net Position	\$1,298,178	\$1,345,246

The accompanying notes are an integral part of these statements.