

**Bureau of Land Management**  
**Consolidated Comparative Statements of Net Cost of Operations and Changes in Net Position**  
**For the Fiscal Years Ended September 30, 1998 and 1997**  
*(dollars in thousands)*

	1998	1997
<b>STATEMENTS OF NET COST OF OPERATIONS</b>		
<b>Costs:</b>		
Operating Expenses (Note 18)	\$ 1,217,585	\$ 1,210,574
Cost of Goods Sold	10,940	16,562
Depreciation and Amortization	26,074	24,036
Interest Expense	45	112
Unfunded Expenses (Note 19)	9,682	15,329
Loss (Gain) on Disposition of Assets	96	(746)
Total Costs	<u>1,264,422</u>	<u>1,265,867</u>
<b>Revenues:</b>		
Sales of Goods and Services—Public	196,854	199,516
Sales of Goods and Services—Intragovernmental	28,895	43,598
Total Revenues	<u>225,749</u>	<u>243,114</u>
Net Cost of Operations	1,038,673	1,022,753
Deferred Maintenance (Note 25)	—	—
Net Cost of Operations	<u>\$ 1,038,673</u>	<u>\$ 1,022,753</u>
<b>STATEMENTS OF CHANGES IN NET POSITION</b>		
Net Cost of Operations	\$ (1,038,673)	\$ (1,022,753)
<b>Financing Sources:</b>		
Appropriations Used	1,136,210	1,129,176
Intragovernmental Transfers—Net	12,396	1,183
Imputed Financing (Note 20)	45,786	47,060
Total Financing Sources	<u>1,194,392</u>	<u>1,177,419</u>
<b>Transfers to Treasury or Other Agencies</b>	<u>(156,860)</u>	<u>(162,192)</u>
Net Results of Operations	(1,141)	(7,526)
<b>Prior Period Adjustments (Note 21)</b>	<u>(47,472)</u>	<u>(54,784)</u>
Net Change in Cumulative Results of Operations	(48,613)	(62,310)
Increase (Decrease) in Unexpended Appropriations	<u>(18,788)</u>	<u>27,365</u>
Net Change in Net Position	(67,401)	(34,945)
Net Position, Beginning Balance	<u>(382,725)</u>	<u>(347,780)</u>
Net Position, Ending Balance	<u>\$ (450,126)</u>	<u>\$ (382,725)</u>

The accompanying notes are an integral part of these statements.