

# Part D

## REQUIRED SUPPLEMENTARY INFORMATION (Unaudited)

## REQUIRED SUPPLEMENTARY INFORMATION

### DEFERRED MAINTENANCE

#### Overview

Deferred maintenance is maintenance that was scheduled to be performed but was delayed until a future period. Deferred maintenance represents a cost that the Federal Government has elected not to fund and, therefore, the costs are not reflected in the financial statements.

Maintenance is defined to include preventive maintenance, normal repairs, replacement of parts and structural components, and other activities needed to preserve the asset so that it continues to provide acceptable service and achieve its expected life. Maintenance excludes activities aimed at expanding the capacity of an asset or otherwise upgrading it to service needs different from, or significantly greater than, those originally intended.

Deferred maintenance is reported for general Property, Plant, and Equipment (PP&E), heritage assets, and stewardship assets. It is also reported separately for critical and noncritical amounts of maintenance needed to return each class of asset to its acceptable operating condition. Critical maintenance is defined as a serious threat to public health or safety, a natural resource, or the ability to carry out the mission of the organization. Noncritical maintenance is defined as a potential risk to the public or employee safety or health (e.g., compliance with codes, standards, or regulations), and potential adverse consequences to natural resources or mission accomplishment.

The U.S. Department of Agriculture (USDA) Forest Service uses condition surveys to estimate deferred maintenance on all major classes of PP&E. No deferred maintenance exists for fleet vehicles and computers that are managed through the agency's working capital fund (WCF). Each fleet vehicle is maintained according to schedule. The cost of maintaining the remaining classes of equipment is expensed.

Currently, no comprehensive national assessment of Forest Service property exists. Deferred maintenance estimates for all assets are based on condition surveys performed on a 5-year maximum revolving schedule, with the exception of bridges that are on a 2-year maximum revolving schedule. Condition surveys were performed on a statistical sample of closed and very low traffic volume roads.

The overall agency indirect cost for managing the program is 17.8 percent, which is not included in the figures in Exhibit 1.

**Exhibit 1: Deferred Maintenance Totals by Asset Class as of September 30, 2006**

Asset Class	Overall Condition	Cost To Return To Acceptable Condition	Critical Maintenance	Noncritical Maintenance
Bridge	Varies	\$ 116,580,904	\$ 27,391,922	\$ 89,188,982
Building	Varies	482,746,286	105,963,808	376,782,478
Dam	Varies	21,044,460	7,605,258	13,439,202
Minor constructed features	Varies	88,155,381		88,155,381
Fence	Varies	402,894,966	402,545,116	349,850
Handling facility	Varies	23,734,644	23,722,557	12,087
Heritage	Varies	31,571,396	8,534,602	23,036,794
Road	Varies	4,053,764,747	748,180,046	3,305,584,701
Trail bridge	Varies	9,654,311	3,778,694	5,875,617
Wastewater	Varies	30,784,748	17,156,794	13,627,954
Water	Varies	84,625,212	46,884,748	37,740,464

Asset Class	Overall Condition	Cost To Return To Acceptable Condition	Critical Maintenance	Noncritical Maintenance
Wildlife, Fish, TES <sup>1</sup>	Varies	6,313,386	4,414,068	1,899,318
Trail	Varies	242,601,514	18,514,504	224,087,010
<b>TOTALS</b>		\$ 5,594,471,955	\$ 1,414,692,117	\$ 4,179,779,838

In previous years, the Forest Service reported deferred maintenance estimates for General Forest Areas (GFA) and Developed Sites (Minor Constructed Features) in this exhibit. The new Heritage Assets and Stewardship Lands Standard (SFFAS 29) provides the Forest Service the means to report these land units' deferred maintenance by their respective individual asset, although deferred maintenance for the Minor Constructed Features located on the Developed Sites will remain in this exhibit.

The overall condition of major asset classes range from poor to good depending on the location, age, and type of property. The standards for acceptable operating condition for various classes of general PP&E, stewardship, and heritage assets are as follows.

Conditions of roads and bridges within the National Forest System (NFS) road system are measured by various standards:

1. Federal Highway Administration regulations for the Federal Highway Safety Act;
2. Best management practices (BMP) for the nonpoint source provisions of the Clean Water Act from Environmental Protection Agency and States;
3. Road management objectives developed through the National Forest Management Act (NFMA) forest planning process;
4. Forest Service Directives—Forest Service Manual (FSM) 7730, *Operation and Maintenance* (January 2003 amendment was superseded with August 25, 2005, revision); Forest Service Handbook (FSH) 7709.56a, *Road Preconstruction*, and FSH 7709.56b, *Transportation Structures Handbook*.

Dams shall be managed according to FSM 7500, *Water Storage and Transmission*, and FSH 7509.11, *Dams Management Handbook*, as determined by condition surveys. The overall condition of dams is below acceptable. The condition of a dam is acceptable when the dam meets current design standards and does not have any deficiencies that threaten the safety of the structure or public. For dams to be rated as in acceptable condition, the agency needs to restore the dams to the original functional purpose, correct unsightly conditions, or prevent more costly repairs.

Buildings shall comply with the National Life Safety Code, the Forest Service Health and Safety Handbook, and the Occupational Safety Health Administration as determined by condition surveys. These requirements are found in FSM 7310, *Buildings and Related Facilities*, revised November 19, 2004. The condition of administrative facilities ranges from poor to good. Approximately half of these buildings are obsolete or in poor condition, needing major repairs or renovation. Approximately a quarter of these buildings are in fair condition, and the remaining facilities are in good condition.

Recreation facilities include developed recreation sites, general forest areas, campgrounds, trailheads, trails, water and wastewater systems, interpretive facilities, and visitor centers. These components are included in several asset classes of the deferred maintenance exhibit. All developed sites are managed in accordance with Federal laws and regulations (CFR 36). Detailed management guidelines are contained in FSM 2330, *Publicly Managed Recreation Opportunities*, and forest- and regional-level user guides. Quality standards for developed recreation sites were established as Meaningful Measures for health and cleanliness, settings, safety and security, responsiveness, and the condition of the facility.

<sup>1</sup> TES is threatened and endangered species.

The condition assessment for range structures (fences and stock handling facilities) is based on (1) a determination by knowledgeable range specialists or other district personnel of whether the structure would perform the originally intended function, and (2) a determination through the use of a protocol system to assess conditions based on age. A long-standing range methodology is used to gather this data.

Heritage assets include archaeological sites that require determinations of National Register of Historic Places status, National Historic Landmarks, and significant historic properties. Some heritage assets may have historical significance, but their primary function in the agency is as visitation or recreation sites and, therefore, may not fall under the management responsibility of the heritage program.

Trails (and trail bridges) are managed according to Federal law and regulations (CFR 36). More specific direction is contained in FSM 2350, *Trail, River, and Similar Recreation Opportunities*, and the FSH 2309.18, *Trails Management Handbook*.

Deferred maintenance of structures for wildlife, fish, and threatened and endangered species (TES) is determined by field biologists using their professional judgment. The deferred maintenance is considered critical if resource damage or species endangerment would likely occur if maintenance were deferred much longer.

#### *STEWARDSHIP—PROPERTY, PLANT, AND EQUIPMENT*

The stewardship objective of Federal financial reporting requires the Forest Service to report on its stewardship over certain resources entrusted to it, and certain responsibilities assumed by it, that cannot be measured in traditional financial reports.

These resources and responsibilities do not meet the criteria for assets and liabilities that are reported in the financial statements, but are important for understanding the operations and financial condition of the Forest Service at the date of the financial statements, and in subsequent periods.

Stewardship resources involve substantial investment by the Forest Service for long-term benefits for the American public. By treating stewardship resources as expenses in the year the costs are incurred, the Forest Service demonstrates our accountability for them. Depending on the nature of the resources, stewardship reporting could consist of financial or nonfinancial data.

To achieve the objectives of SFFAS 29 for Heritage Assets and Stewardship Lands, resources and responsibilities for which the Forest Service has stewardship accountability have been moved from the Required Supplementary Stewardship Information (RSSI) component of the financial statements to the Required Supplementary Information (RSI) for the short term. In FY 2008, heritage assets and stewardship lands information will move to the financial statements. The section on the Condition of NFS Lands will remain in the RSI.

Stewardship PP&E consists of assets whose physical properties resemble those of the general PP&E, traditionally in financial statements. However, due to the nature of these assets, valuation would be difficult and matching costs within a given reporting period would not be meaningful. One category of stewardship PP&E is heritage assets, which are historically or culturally significant property, memorials, and Federal monuments. A second category is stewardship land, which is land other than that acquired for, or in connection with, general PP&E.

#### *Heritage Assets*

The Forest Service estimates that more than 320,000 heritage assets<sup>2</sup> are on land that it manages. Some of these assets are listed on the National Register of Historic Places, and some are designated as

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<sup>2</sup> This information is estimated from the nine Forest Service regions and from the annual Department of Interior report to Congress.

National Historic Landmarks. Collection assets held at museums and universities are managed by those entities, and not the Forest Service.

The historic structures are works consciously created to serve some human purpose, such as buildings, monuments, logging and mining camps, and ruins.

Heritage assets designated as National Historic Landmarks are sites, buildings, or structures that possess exceptional value in commemorating or illustrating the history of the United States, and exceptional value or quality in illustrating and interpreting the heritage of the United States. The Secretary of the Interior is the official designator of National Historic Landmarks.

Heritage assets listed in the National Register of Historic Places include properties, buildings, and structures that are significant in U.S. history, architecture, and archaeology, and in the cultural foundation of the Nation. Sites formally determined as eligible for the National Register by the Keeper of the National Register, or documented through consultation with State Historic Preservation Offices, are considered potentially eligible for the National Register.

The Forest Service heritage resource specialists on the 155 national forests maintain separate inventories of heritage assets. Most assets not used for administrative or public purposes receive no annual maintenance. A long-term methodology to better assess the extent and condition of these assets is being formulated to comply with Executive Order 13287, Preserve America. The real property management module in INFRA was implemented to manage heritage assets. The Healthy Forests Initiative and competing budget priorities, however, have prevented full population of the database.

***Acquisition and Withdrawal of Heritage Assets***

The Forest Service generally does not construct heritage assets, although in some circumstances important site-structural components may be rehabilitated or reconstructed into viable historic properties to provide forest visitors with use and interpretation. Heritage assets can be acquired through the procurement process, but this rarely occurs. Normally, heritage assets are part of the land acquisition and inventory process. Withdrawal occurs through land exchange or natural disasters. Most additions occur through inventory activities, where previously undocumented sites are discovered and added to the total. Although not technically additions—they already existed on NFS lands—they do represent an increased management responsibility commensurate with the spirit of “additions.”

Exhibit 2 shows the major heritage assets by category and condition for FY 2005<sup>3</sup>.

**Exhibit 2: Major Heritage Assets by Category and Condition, FY 2005**

Category	2004 Final Sites	Additions	Withdrawals	FY 2005 Ending Balance	Condition
Total heritage assets	318,259	24,103	1	342,361	Poor - Fair
Eligible for the National Register of Historic Places	57,925	0	3,963	53,962	Poor - Fair
Listed on the National Register	3,397	82	1	3,478	Fair
Sites with structures listed on the National Register	1,874	82	0	1,956	Poor - Fair
National Historic Landmarks	19	1	0	20	Fair - Good

***Stewardship Land***

***National Forest System***

The Forest Service manages an estimated 193 million acres of public land, most of which are classified as stewardship assets. These stewardship assets are valued for the following reasons:

<sup>3</sup> Data totaled through fiscal year (FY) 2005. FY 2006 data is gathered in the first half of FY 2007.

- Environmental resources;
- Recreational and scenic values;
- Cultural and paleontological resources;
- Vast open spaces; and
- Resource commodities and revenue they provide to the Federal Government, States, and counties.

Land needed to protect critical wildlife habitat and cultural and historic values, to support the purposes of congressional designation, and for recreation and conservation purposes is acquired through purchase or exchange.

#### National Forests

The national forests are formally established and permanently set aside and reserved for national forest purposes. The following categories of NFS lands have been set aside for specific purposes in designated areas:

- National Wilderness Areas. Areas designated by Congress as part of the National Wilderness Preservation System.
- National Primitive Areas. Areas designated by the Chief of the Forest Service as primitive areas. They are administered in the same manner as wilderness areas, pending studies to determine sustainability as a component of the National Wilderness Preservation System.
- National Wild and Scenic River Areas. Areas designated by Congress as part of the National Wild and Scenic River System.
- National Recreation Areas. Areas established by Congress for the purpose of assuring and implementing the protection and management of public outdoor recreation opportunities.
- National Scenic Research Areas. Areas established by Congress to provide use and enjoyment of certain ocean headlands and to ensure protection and encourage the study of the areas for research and scientific purposes.
- National Game Refuges and Wildlife Preserve Areas. Areas designated by Presidential proclamation or Congress for the protection of wildlife.
- National Monument Areas. Areas including historic landmarks, historic and prehistoric structures, and other objects for historic or scientific interest, declared by Presidential proclamation or Congress.

#### National Grasslands

National grasslands are designated by the Secretary of Agriculture and permanently held by the USDA under Title III of the Bankhead-Jones Farm Tenant Act.

#### Purchase Units

Purchase units are land designated by the Secretary of Agriculture or previously approved by the National Forest Reservation Commission for purposes of Weeks Law acquisition. The law authorizes the Federal Government to purchase lands for streamflow protection and maintain the acquired lands as national forests.

#### Land Utilization Projects

Land utilization projects are reserved and dedicated by the Secretary of Agriculture for forest and range research and experimentation.

#### Research and Experimental Areas

Research and experimental areas are reserved and dedicated by the Secretary of Agriculture for forest and range research experimentation.

#### Other Areas

There are areas administered by the Forest Service that are not included in one of the above groups.

Exhibit 3 shows the net change in acres between FY 2005 and FY 2006 on NFS lands by various purposes.

**Exhibit 3: Net Change in Acres in National Forests by Various Purposes (FY 2005 to FY 2006)**

	FY 2005	FY 2006	FY 2006	FY 2006
Description	Balance	Additions	Withdrawals	Balance
NFS Land (in acres):				
National Forests	144,460,314		(403,999)	144,056,315
National Forest Wilderness Areas	34,957,078		(140,850)	34,816,228
National Forest Primitive Areas	173,762	0		173,762
National Wild and Scenic River Areas	930,633	681		931,314
National Recreation Areas	2,818,268	94,308		2,912,576
National Scenic Areas	130,653	196		130,849
National Scenic—Research Areas	6,637	0		6,637
National Game Refuges and Wildlife Preserve Areas	1,198,099	0		1,198,099
National Monument Areas	3,660,074	0		3,660,074
National Monument Volcanic Areas	167,427	0		167,427
National Historic Areas	6,540	0		6,540
National Grasslands	3,838,166		(296)	3,837,870
Purchase Units	370,031	4,718		374,749
Land Utilization Projects	1,876	0		1,876
Research and Experiment Areas	64,862	9		64,871
Other Areas	355,279	2,631		357,910
National Preserves	89,716	0		89,716
<b>Total NFS Land (in acres)</b>	<b>193,229,415</b>	<b>102,543</b>	<b>(545,145)</b>	<b>192,786,813</b>

*Condition of NFS Lands*

The condition of NFS lands varies by purpose and location. The Forest Service monitors the condition of NFS lands based on information compiled by two national inventory and monitoring programs—Forest Inventory and Analysis (FIA) and Forest Health Monitoring (FHM).

The FIA program conducts annual inventories of forest status and trends. FIA has historic inventory data in all 50 States and is currently collecting annual inventory data in 45 States, including 38 of the 41 States containing NFS land. Active throughout all 50 States, FHM provides surveys and evaluations of forest health conditions and trends.

Although most of the estimated 193 million acres of NFS forest lands continue to produce valuable benefits (i.e., clean air, clean water, habitat for wildlife, and products for human use), significant portions are at risk to pest outbreaks or catastrophic fires. About 25.03 million acres of NFS forest land are at risk to future mortality from insects and diseases, based on the current *Insect and Disease Risk Map*,<sup>4</sup> and nearly 111 million acres are at risk of losing key ecosystem components from wildland fire based on current condition and departure from historic fire regimes<sup>5</sup>.

<sup>4</sup> The newly revised Insect and Disease Map will be available in early 2007 (calendar year).

<sup>5</sup> *Historic fire regimes* are Fire Regimes 1, 2, and 3 and Condition Classes 2 and 3.

The LANDFIRE dataset is mapping vegetation for fire behavior and fire regime across all ownerships, including NFS lands, at a 30-meter pixel resolution from Landsat Satellite Imagery. The 2005 release of the LANDFIRE Rapid Assessment included subject matter experts' maps of current fire regime condition class<sup>6</sup>. The national LANDFIRE dataset, available in 2009, will document fire regime condition class of all lands based on satellite imagery and plot data, displaying departure from the historic fire regimes.

Invasive species of insects, diseases, and plants continue to affect our native ecosystems by causing mortality to, or displacement of, native vegetation. Insect and disease prevention and suppression treatments were completed on 154,000 acres of NFS lands in FY 2006.

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<sup>6</sup> Fire Regime Condition Class does not equate to fire risk, but is a measure of ecological status in fire prone ecosystems.



For the year ended September 30, 2006  
Statement of Budgetary Resources by Major Budget Account  
(in millions)

Budgetary Resources :	National Forest and Grasslands	Forest and Rangeland Research	State and Private Forestry	Capital Improvement and Maintenance	Wildland Fire Management	Permanent and Trust Funds	Working Capital Fund	Total
Unobligated balance, brought forward, October 1:	\$ 184	\$ 41	\$ 56	\$ 99	\$ 769	\$ 1,177	\$ 103	\$ 2,429
Recoveries of prior year unpaid obligations	7	-	1	2	67	-	1	78
Budget authority:								
Appropriations	1,568	283	314	448	1,879	870	-	5,362
Spending authority from offsetting collections:								
Earned:								
Collected	110	40	22	15	248	30	201	666
Change in receivables from Federal sources	(18)	(5)	(1)	1	3	-	(1)	(21)
Change in unfilled customer orders:								
Advance received	-	9	3	-	-	7	-	19
Without advance from Federal sources	86	(10)	-	17	(57)	-	-	36
Expenditure transfers from trust funds	-	-	-	-	159	-	-	159
Subtotal	1,746	317	338	481	2,232	907	200	6,221
Nonexpenditure transfers, net	(5)	22	84	(3)	(75)	(10)	(10)	3
Permanently not available	(24)	(5)	(3)	(6)	(26)	-	-	(65)
<b>Total Budgetary Resources</b>	<b>\$ 1,907</b>	<b>\$ 375</b>	<b>\$ 476</b>	<b>\$ 573</b>	<b>\$ 2,967</b>	<b>\$ 2,074</b>	<b>\$ 294</b>	<b>\$ 8,666</b>
<b>Status of Budgetary Resources:</b>								
Obligations incurred:								
Direct	\$ 1,589	\$ 307	\$ 399	\$ 460	\$ 2,434	\$ 993	\$ 200	\$ 6,382
Reimbursable	93	32	16	12	322	-	-	475
Subtotal	1,682	339	415	472	2,756	993	200	6,857
Unobligated balance-apportioned	168	31	39	87	(45)	756	16	1,052
Unobligated balance not available	57	5	22	14	256	325	78	757
<b>Total status of budgetary resources</b>	<b>\$ 1,907</b>	<b>\$ 375</b>	<b>\$ 476</b>	<b>\$ 573</b>	<b>\$ 2,967</b>	<b>\$ 2,074</b>	<b>\$ 294</b>	<b>\$ 8,666</b>
<b>Change in Obligated Balances:</b>								
Obligated balance, net								
Unpaid obligations, brought forward, October 1	\$ 292	\$ 119	\$ 611	\$ 312	\$ 527	\$ 92	\$ 26	\$ 1,979
Less: Uncollected customer payments from Federal sources, brought forward October 1	(96)	(50)	(24)	(23)	(224)	-	(1)	(418)
Total unpaid obligated balance, net	196	69	587	289	303	92	25	1,561
Obligations incurred net	1,682	339	415	472	2,756	993	200	6,857
Less: Gross outlays	(1,599)	(340)	(446)	(547)	(2,289)	(958)	(196)	(6,375)
Less: Recoveries of prior year unpaid obligations	(7)	-	(1)	(2)	(67)	-	(1)	(78)
Change in uncollected customer payments from Federal sources	(68)	15	1	(18)	54	-	1	(15)
Obligated balance, net, end of period								
Unpaid obligations	368	118	578	235	927	127	30	2,383
Less: Uncollected customer payments from Federal sources	(164)	(35)	(22)	(41)	(170)	-	(1)	(433)
Total, unpaid obligated balance, net, end of period	<b>\$ 204</b>	<b>\$ 83</b>	<b>\$ 556</b>	<b>\$ 194</b>	<b>\$ 757</b>	<b>\$ 127</b>	<b>\$ 29</b>	<b>\$ 1,950</b>
<b>Net Outlays:</b>								
Gross outlays:	\$ 1,599	\$ 340	\$ 446	\$ 547	\$ 2,289	\$ 958	\$ 196	\$ 6,375
Less: Offsetting collections	(109)	(49)	(26)	(15)	(407)	(37)	(201)	(844)
Less: Distributed offsetting receipts	33	-	-	-	-	(490)	-	(457)
<b>Net Outlays</b>	<b>\$ 1,523</b>	<b>\$ 291</b>	<b>\$ 420</b>	<b>\$ 532</b>	<b>\$ 1,882</b>	<b>\$ 431</b>	<b>\$ (5)</b>	<b>\$ 5,074</b>

For the year ended September 30, 2005  
Statement of Budgetary Resources by Major Budget Account  
(in millions)

Budgetary Resources :	National Forest and Grasslands	Forest and Rangeland Research	State and Private Forestry	Capital Improvement and Maintenance	Wildland Fire Management	Permanent and Trust Funds	Working Capital Fund	Total
Unobligated balance, brought forward, October 1:	\$ 198	\$ 29	\$ 80	\$ 106	\$ 313	\$ 901	\$ 111	\$ 1,738
Recoveries of prior year unpaid obligations	52	10	29	13	62	2	1	169
Budget authority:								
Appropriations	1,581	280	346	597	2,128	880	-	5,812
Spending authority from offsetting collections:								
Earned:								
Collected	86	27	11	8	109	26	181	448
Change in receivables from Federal sources	11	2	(21)	2	28	(8)	(2)	12
Change in unfilled customer orders:								
Advance received	1	(4)	3	-	-	3	-	3
Without advance from Federal sources	(34)	15	14	(12)	89	-	-	72
Expenditure transfers from trust funds	-	-	1	-	-	-	-	1
Subtotal	1,645	320	354	595	2,354	901	179	6,348
Nonexpenditure transfers, net	(70)	22	92	8	(82)	81	-	51
Permanently not available	(21)	(4)	(6)	(6)	(30)	-	-	(67)
<b>Total Budgetary Resources</b>	<b>\$ 1,804</b>	<b>\$ 377</b>	<b>\$ 549</b>	<b>\$ 716</b>	<b>\$ 2,617</b>	<b>\$ 1,885</b>	<b>\$ 291</b>	<b>\$ 8,239</b>
<b>Status of Budgetary Resources:</b>								
Obligations incurred:								
Direct	\$ 1,510	\$ 304	\$ 464	\$ 601	\$ 1,769	\$ 708	\$ 189	\$ 5,545
Reimbursable	109	32	29	16	79	-	-	265
Subtotal	1,619	336	493	617	1,848	708	189	5,810
Unobligated balance-apportioned	140	33	187	96	555	750	43	1,804
Unobligated balance not available	45	8	(131)	3	214	427	59	625
<b>Total status of budgetary resources</b>	<b>\$ 1,804</b>	<b>\$ 377</b>	<b>\$ 549</b>	<b>\$ 716</b>	<b>\$ 2,617</b>	<b>\$ 1,885</b>	<b>\$ 291</b>	<b>\$ 8,239</b>
<b>Change in Obligated Balances:</b>								
Obligated balance, net								
Unpaid obligations, brought forward, October 1	\$ 322	\$ 118	\$ 553	\$ 279	\$ 437	\$ 86	\$ 32	\$ 1,827
Less: Uncollected customer payments from Federal sources, brought forward October 1	(118)	(32)	(32)	(32)	(107)	(9)	(4)	(334)
Total unpaid obligated balance, net	204	86	521	247	330	77	28	1,493
Obligations incurred net	1,619	336	493	617	1,848	708	189	5,810
Less: Gross outlays	(1,597)	(325)	(407)	(572)	(1,696)	(700)	(192)	(5,489)
Less: Recoveries of prior year unpaid obligations	(52)	(10)	(29)	(13)	(62)	(2)	(1)	(169)
Change in uncollected customer payments from Federal sources	23	(17)	7	10	(117)	8	2	(84)
Obligated balance, net, end of period								
Unpaid obligations	293	120	609	312	527	91	27	1,979
Less: Uncollected customer payments from Federal sources	(96)	(50)	(24)	(23)	(224)	-	(1)	(418)
Total, unpaid obligated balance, net, end of period	<b>\$ 197</b>	<b>\$ 70</b>	<b>\$ 585</b>	<b>\$ 289</b>	<b>\$ 303</b>	<b>\$ 91</b>	<b>\$ 26</b>	<b>\$ 1,561</b>
<b>Net Outlays:</b>								
Gross outlays:	\$ 1,597	\$ 325	\$ 407	\$ 572	\$ 1,696	\$ 700	\$ 192	\$ 5,489
Less: Offsetting collections	(87)	(24)	(14)	(8)	(108)	(29)	(181)	(451)
Less: Distributed offsetting receipts	(1)	-	-	-	-	(425)	-	(426)
Net Outlays	<b>\$ 1,509</b>	<b>\$ 301</b>	<b>\$ 393</b>	<b>\$ 564</b>	<b>\$ 1,588</b>	<b>\$ 246</b>	<b>\$ 11</b>	<b>\$ 4,612</b>