

REQUIRED SUPPLEMENTARY INFORMATION

STATEMENT OF BUDGETARY RESOURCES

The principal Statement of Budgetary Resources combines the availability, status and outlay of DOL's budgetary resources during FY 2005 and 2004. Presented on the following pages is the disaggregation of this combined information for each of the Department's major budget accounts.

REQUIRED SUPPLEMENTARY INFORMATION

COMBINING STATEMENT OF BUDGETARY RESOURCES
For the Year Ended September 30, 2005

<u>(Dollars in thousands)</u>	<u>Employment and Training Administration</u>	<u>Employment Standards Administration</u>	<u>Occupational Safety and Health Administration</u>
BUDGETARY RESOURCES			
Budget authority			
Appropriations received	\$ 52,951,638	\$ 2,485,951	\$ 468,109
Borrowing authority	-	446,000	-
Net transfers	(390,115)	-	-
Unobligated balance			
Beginning of period	2,079,330	1,428,161	22,094
Net transfers	(104)	(418)	(952)
Spending authority from offsetting collections			
Earned			
Collected	51,972	2,299,208	3,731
Receivable from Federal sources	330	57,196	390
Change in unfilled customer orders			
Advance received	-	5,086	-
Transfers from trust funds	3,538,339	34,637	-
Total spending authority from offsetting collections	3,590,641	2,396,127	4,121
Recoveries of prior year obligations	335,591	10,853	11,738
Temporarily not available pursuant to Public Law	(9,279,797)	(16,920)	-
Permanently not available	(462,774)	(6,247)	(7,906)
Total budgetary resources	\$ 48,824,410	\$ 6,743,507	\$ 497,204
STATUS OF BUDGETARY RESOURCES			
Obligations incurred			
Direct	\$ 46,419,130	\$ 2,767,059	\$ 468,716
Reimbursable	67,490	2,518,486	2,261
Total obligations incurred	46,486,620	5,285,545	470,977
Unobligated balances available			
Apportioned	985,318	1,095,358	25
Other available	-	175,158	-
Unobligated balances not available	1,352,472	187,446	26,202
Total status of budgetary resources	\$ 48,824,410	\$ 6,743,507	\$ 497,204
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
Obligated balance, net, beginning	\$ 7,397,760	\$ 329,283	\$ 70,213
Obligated balance, net, ending			
Accounts receivable	(1,407,365)	(58,780)	(865)
Undelivered orders	5,170,851	109,619	44,521
Accounts payable	3,179,273	248,532	29,173
Outlays			
Disbursements	46,534,824	5,246,930	456,233
Collections	(3,519,640)	(2,338,455)	(3,731)
Total outlays	43,015,184	2,908,475	452,502
Offsetting receipts	(823,232)	(6,160)	-
Net outlays	\$ 42,191,952	\$ 2,902,315	\$ 452,502

REQUIRED SUPPLEMENTARY INFORMATION

<u>Bureau of Labor Statistics</u>	<u>Mine Safety and Health Administration</u>	<u>Employee Benefits Security Administration</u>	<u>Veterans' Employment and Training</u>	<u>Other Departmental Programs</u>	<u>Total</u>
\$ 455,045	\$ 281,535	\$ 132,345	\$ 29,550	\$ 444,692	\$ 57,248,865
-	-	-	-	-	446,000
-	-	-	-	3,000	(387,115)
12,981	9,132	1,810	6,231	18,052	3,577,791
(724)	(125)	(88)	(150)	2,346	(215)
7,693	1,073	10,142	468	171,095	2,545,382
-	-	-	-	(216)	57,700
-	-	-	-	5,670	10,756
77,346	-	-	193,519	29,875	3,873,716
85,039	1,073	10,142	193,987	206,424	6,487,554
4,819	3,203	1,888	2,421	38,159	408,672
-	-	-	-	-	(9,296,717)
(7,521)	(2,973)	(1,791)	(236)	(6,749)	(496,197)
<u>\$ 549,639</u>	<u>\$ 291,845</u>	<u>\$ 144,306</u>	<u>\$ 231,803</u>	<u>\$ 705,924</u>	<u>\$ 57,988,638</u>
\$ 531,801	\$ 287,288	\$ 132,169	\$ 227,865	\$ 499,608	\$ 51,333,636
6,667	795	9,970	-	177,258	2,782,927
538,468	288,083	142,139	227,865	676,866	54,116,563
438	773	16	1,138	10,859	2,093,925
-	-	-	-	152	175,310
10,733	2,989	2,151	2,800	18,047	1,602,840
<u>\$ 549,639</u>	<u>\$ 291,845</u>	<u>\$ 144,306</u>	<u>\$ 231,803</u>	<u>\$ 705,924</u>	<u>\$ 57,988,638</u>
\$ 65,190	\$ 27,083	\$ 39,803	\$ 58,249	\$ 524,245	\$ 8,511,826
-	(35)	-	-	(6,429)	(1,473,474)
28,050	17,462	37,302	24,019	447,256	5,879,080
39,678	12,698	11,361	35,962	46,869	3,603,546
531,111	281,837	131,392	223,714	675,470	54,081,511
(85,039)	(1,073)	(10,142)	(193,987)	(206,639)	(6,358,706)
446,072	280,764	121,250	29,727	468,831	47,722,805
-	-	-	-	-	(829,392)
<u>\$ 446,072</u>	<u>\$ 280,764</u>	<u>\$ 121,250</u>	<u>\$ 29,727</u>	<u>\$ 468,831</u>	<u>\$ 46,893,413</u>

REQUIRED SUPPLEMENTARY INFORMATION

COMBINING STATEMENT OF BUDGETARY RESOURCES
For the Year Ended September 30, 2004

<u>(Dollars in thousands)</u>	<u>Employment and Training Administration</u>	<u>Employment Standards Administration</u>	<u>Occupational Safety and Health Administration</u>
BUDGETARY RESOURCES			
Budget authority			
Appropriations received	\$ 54,241,769	\$ 1,993,802	\$ 460,786
Borrowing authority	-	497,000	-
Net transfers	(565,235)	5,865	-
Unobligated balance			
Beginning of period	1,615,419	1,460,715	17,927
Net transfers	(589)	(147)	(883)
Spending authority from offsetting collections			
Earned			
Collected	100,753	2,350,388	8,462
Receivable from Federal sources	(418)	(17,284)	(412)
Change in unfilled customer orders			
Advance received	-	(5,315)	-
Transfers from trust funds	3,554,031	34,025	-
Total spending authority from offsetting collections	3,654,366	2,361,814	8,050
Recoveries of prior year obligations	347,462	10,731	14,665
Temporarily not available pursuant to Public Law	(22,646)	(15)	-
Permanently not available	(176,850)	(6,897)	(7,579)
Total budgetary resources	\$ 59,093,696	\$ 6,322,868	\$ 492,966
STATUS OF BUDGETARY RESOURCES			
Obligations incurred			
Direct	\$ 56,940,460	\$ 2,409,831	\$ 466,813
Reimbursable	73,911	2,484,876	4,059
Total obligations incurred	57,014,371	4,894,707	470,872
Unobligated balances available			
Apportioned	1,221,910	1,109,138	34
Exempt from apportionment	(5)	-	-
Other available	-	212,547	-
Unobligated balances not available	857,420	106,476	22,060
Total status of budgetary resources	\$ 59,093,696	\$ 6,322,868	\$ 492,966
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
Obligated balance, net, beginning	\$ 8,400,538	\$ 261,764	\$ 83,179
Obligated balance, net, ending			
Accounts receivable	(1,336,364)	(1,107)	(475)
Undelivered orders	5,529,146	77,114	43,145
Accounts payable	3,204,978	253,276	27,543
Outlays			
Disbursements	57,637,954	4,833,741	469,585
Collections	(3,622,638)	(2,379,098)	(8,462)
Total outlays	54,015,316	2,454,643	461,123
Offsetting receipts	(1,542,933)	(6,539)	-
Net outlays	\$ 52,472,383	\$ 2,448,104	\$ 461,123

REQUIRED SUPPLEMENTARY INFORMATION

<u>Bureau of Labor Statistics</u>	<u>Mine Safety and Health Administration</u>	<u>Employee Benefits Security Administration</u>	<u>Veterans' Employment and Training</u>	<u>Other Departmental Programs</u>	<u>Total</u>
\$ 447,088	\$ 270,826	\$ 124,962	\$ 26,550	\$ 473,791	\$ 58,039,574
-	-	-	-	-	497,000
-	-	-	-	42,491	(516,879)
11,616	14,422	1,946	1,795	50,156	3,173,996
(1,304)	(331)	(169)	(51)	(34,118)	(37,592)
7,588	2,058	10,812	144	165,327	2,645,532
(794)	(839)	(236)	(70)	(4,056)	(24,109)
-	-	-	-	(219)	(5,534)
74,667	-	-	192,253	29,749	3,884,725
81,461	1,219	10,576	192,327	190,801	6,500,614
9,151	2,876	1,622	1,103	76,021	463,631
-	-	-	-	-	(22,661)
(7,424)	(2,918)	(1,447)	(157)	(4,081)	(207,353)
<u>\$ 540,588</u>	<u>\$ 286,094</u>	<u>\$ 137,490</u>	<u>\$ 221,567</u>	<u>\$ 795,061</u>	<u>\$ 67,890,330</u>
\$ 522,100	\$ 276,058	\$ 125,328	\$ 215,336	\$ 610,319	\$ 61,566,245
5,507	904	10,352	-	166,690	2,746,299
527,607	276,962	135,680	215,336	777,009	64,312,544
466	5,834	24	5,274	1,724	2,344,404
-	-	-	-	-	(5)
-	-	-	-	161	212,708
12,515	3,298	1,786	957	16,167	1,020,679
<u>\$ 540,588</u>	<u>\$ 286,094</u>	<u>\$ 137,490</u>	<u>\$ 221,567</u>	<u>\$ 795,061</u>	<u>\$ 67,890,330</u>
\$ 57,906	\$ 20,452	\$ 39,095	\$ 55,215	\$ 446,685	\$ 9,364,834
-	(35)	-	-	(6,645)	(1,344,626)
33,279	11,191	31,216	18,416	484,041	6,227,548
31,911	15,927	8,587	39,833	46,849	3,628,904
511,967	268,294	133,585	211,268	627,485	64,693,879
(82,255)	(2,058)	(10,812)	(192,397)	(194,858)	(6,492,578)
429,712	266,236	122,773	18,871	432,627	58,201,301
-	-	-	-	-	(1,549,472)
<u>\$ 429,712</u>	<u>\$ 266,236</u>	<u>\$ 122,773</u>	<u>\$ 18,871</u>	<u>\$ 432,627</u>	<u>\$ 56,651,829</u>

REQUIRED SUPPLEMENTARY INFORMATION

DEFERRED MAINTENANCE

The U.S. Department of Labor, Employment and Training Administration (ETA) maintains 122 Job Corps centers located throughout the United States. While the ETA does fund safety, health, and environmental projects in the year those deficiencies are identified, funding constraints limit the extent of maintenance that the ETA can undertake each fiscal year. Consequently, maintenance projects are not always performed as scheduled and, therefore, must be deferred to a future period.

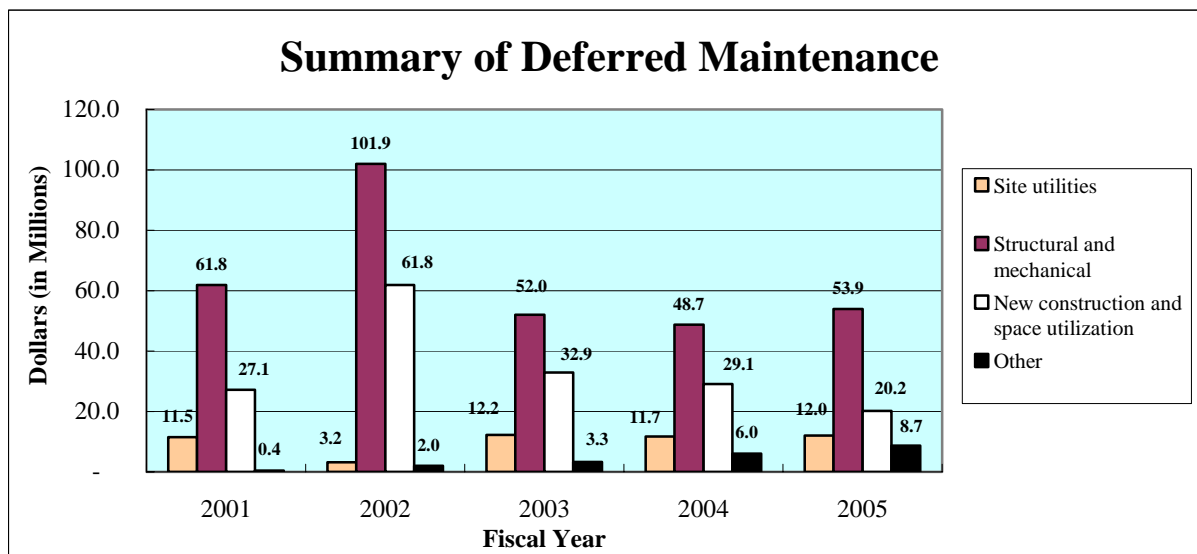
Information on deferred maintenance is based on condition assessment surveys that are conducted every three years at each Job Corps center to determine the current condition of facilities and the estimated cost to correct deficiencies. The surveys are based on methods and standards that are applied on a consistent basis, including:

- condition descriptions of facilities,
- recommended maintenance schedules,
- estimated costs for maintenance actions, and
- standardized condition codes.

These surveys evaluate the facilities at each Job Corps center to identify:

- rehabilitation projects that are required to provide for health and safety, or upgrade to an acceptable state of repair,
- present utilization,
- health and safety programs,
- barrier-free access,
- maintenance, operations, and security programs,
- energy usage,
- natural hazards, and
- conformance to U.S. Environmental Protection Agency and applicable air and water quality standards.

The estimated cost of deferred maintenance for fiscal years 2001 to 2005 is presented below.



REQUIRED SUPPLEMENTARY INFORMATION

SEGMENT INFORMATION

Franchise and intra-governmental support revolving funds not separately reported on the principal financial statements are required to report certain supplementary information. The Department of Labor's Working Capital Fund qualifies under this definition. Required supplementary information for the Working Capital Fund is presented below.

Working Capital Fund

The Working Capital Fund (WCF) was established to provide obligational authority, without fiscal year limitation, for expenses necessary to provide certain centralized services and activities to agencies within DOL. These agencies are identified in the condensed financial information.

The WCF is an intra-governmental revolving fund authorized specifically by law to finance a cycle of operations in which expenditures generate receipts which are available to the Fund for continuing use without annual re-authorization by Congress.

The Fund provides services on a centralized basis for the following Departmental activities:

- **Financial and Administrative Services** - This activity provides a program of centralized administrative management services at both national and regional levels.
- **Field Services** - This activity provides a full range of administrative, technical, and managerial support services to all agencies of the Department in their regional and field offices.
- **Human Resources Services** - This activity provides guidance and technical assistance to DOL personnel offices in all areas of human resources management and provides a full range of operating personnel services to all Assistant Secretary for Administration and Management client organizations.
- **Capitalized Equipment** - The collection of funds for the periodic recordation of depreciation, amortization and system support are held and made available to fund future acquisitions of major systems and system components that provide a service or benefit to agencies within DOL and ensure the Department has funds available to either extend the useful life or improve major asset acquisitions.
- **Investment in Reinvention Fund** - The IRF was established within the WCF in FY 1996 to invest in Departmental projects designed to achieve improvements in agency processes and result in significant savings to the taxpayer.

The activities are provided under the overall direction of the Assistant Secretary for Administration and Management. The WCF advisory committee assists in reviewing overall procedures, systems, and regulations as well as programs, functions, and activities performed and financed through the WCF. The WCF advisory committee is chaired by the Chief Financial Officer and consists of the Agency Financial Manager for each DOL agency, or a formally designated alternate.

REQUIRED SUPPLEMENTARY INFORMATION

Condensed financial information for the WCF as of and for the years ended September 30, 2005 and 2004 is as follows:

<u>(Dollars in thousands)</u>	<u>2005</u>	<u>2004</u>
BALANCE SHEET		
Assets		
Funds with U.S. Treasury	\$ 31,582	\$ 28,180
Accounts receivable, net of allowance	3,363	3,647
Property, plant and equipment	<u>28,352</u>	<u>26,695</u>
Total assets	<u>\$ 63,297</u>	<u>\$ 58,522</u>
Liabilities and Net Position		
Accounts payable	\$ 16,975	\$ 14,496
Accrued leave	4,027	4,192
Future workers' compensation benefits	2,930	2,562
Other liabilities	<u>3,408</u>	<u>3,716</u>
Total liabilities	<u>27,340</u>	<u>24,966</u>
Cumulative results of operations	<u>35,957</u>	<u>33,556</u>
Total liabilities and net position	<u>\$ 63,297</u>	<u>\$ 58,522</u>

STATEMENT OF NET COST

Cost		
Intra-governmental	\$ 55,980	\$ 51,798
With the public	<u>99,703</u>	<u>87,624</u>
	<u>155,683</u>	<u>139,422</u>
Earned		
Departmental Management	(39,679)	(36,449)
Employment Standards Administration	(36,835)	(33,419)
Employment and Training Administration	(23,638)	(21,913)
Occupational Safety and Health Administration	(21,722)	(20,109)
Bureau of Labor Statistics	(15,960)	(13,801)
Mine Safety and Health Administration	(11,087)	(9,121)
Other revenues	<u>(1,216)</u>	<u>715</u>
Total revenues	<u>(150,137)</u>	<u>(134,097)</u>
Net costs of operations	<u>\$ 5,546</u>	<u>\$ 5,325</u>

STATEMENT OF CHANGES IN NET POSITION

Net costs of operations	\$ (5,546)	\$ (5,325)
Imputed financing	4,947	4,865
Transfers-in	3,000	3,000
Net position, beginning of period	<u>33,556</u>	<u>31,016</u>
Net position, ending of period	<u>\$ 35,957</u>	<u>\$ 33,556</u>

REQUIRED SUPPLEMENTARY INFORMATION

INTRA-GOVERNMENTAL ASSETS

Intra-governmental assets at September 30, 2005 consisted of the following:

<u>(Dollars in thousands)</u>	<u>Funds with U.S. Treasury</u>	<u>Investments</u>	<u>Interest Receivable</u>	<u>Accounts Receivable</u>	<u>Advances</u>
Trading partner					
Department of Agriculture	\$ -	\$ -	\$ -	\$ 175,283	\$ -
Department of Commerce	-	-	-	31,317	10,812
Department of Interior	-	-	-	141,357	-
Department of Justice	-	-	-	181,220	-
Department of the Navy	-	-	-	625,353	-
United States Postal Service	-	-	-	296,418	-
Department of State	-	-	-	17,558	-
Department of the Treasury	9,219,660	54,952,644	637,443	122,168	-
Department of the Army	-	-	-	471,871	-
Office of Personnel Management	-	-	-	4,136	-
Social Security Administration	-	-	-	55,959	-
U.S. Nuclear Regulatory Commission	-	-	-	1,894	-
Smithsonian Institution	-	-	-	1,825	-
Department of Veterans Affairs	-	-	-	362,389	-
General Services Administration	-	-	-	34,877	-
National Science Foundation	-	-	-	284	-
Department of the Air Force	-	-	-	323,880	-
Tennessee Valley Authority	-	-	-	84,364	-
Environmental Protection Agency	-	-	-	8,624	-
Department of Transportation	-	-	-	220,846	-
Department of Homeland Security	-	-	-	365,092	-
Agency for International Development	-	-	-	8,890	-
Small Business Administration	-	-	-	7,421	-
Department of Health and Human Services	-	-	-	55,386	-
National Aeronautics and Space Administration	-	-	-	15,340	-
Department of Housing and Urban Development	-	-	-	17,551	-
Department of Energy	-	-	-	18,629	-
Corps of Engineers	-	-	-	46,851	-
Department of Education	-	-	-	3,907	-
Department of Defense	-	-	-	186,491	-
Other	-	-	-	104,089	-
	<u>\$ 9,219,660</u>	<u>\$ 54,952,644</u>	<u>\$ 637,443</u>	<u>\$ 3,991,270</u>	<u>\$ 10,812</u>

REQUIRED SUPPLEMENTARY INFORMATION**INTRA-GOVERNMENTAL LIABILITIES**

Intra-governmental liabilities at September 30, 2005 consisted of the following:

<u>(Dollars in thousands)</u>	<u>Accounts Payable</u>	<u>Advances from U.S. Treasury</u>	<u>Other</u>
Trading partner			
Department of Agriculture	\$ 248	\$ -	\$ -
Department of Commerce	130	-	-
Department of Interior	4	-	-
Department of Justice	727	-	-
United States Postal Service	119	-	44,347
Department of State	87	-	-
Department of the Treasury	307	9,186,557	-
Office of Personnel Management	682	-	7,255
Social Security Administration	202	-	23
Department of Veterans Affairs	301	-	-
General Services Administration	10,666	-	833
Railroad Retirement Board	-	-	94,820
Department of Homeland Security	50	-	-
Department of Health and Human Services	1,123	-	3
Department of Energy	-	-	300
Department of Education	250	-	-
Treasury General Fund	-	-	58,999
Other	1,533	-	(479)
	<u>\$ 16,429</u>	<u>\$ 9,186,557</u>	<u>\$ 206,101</u>

REQUIRED SUPPLEMENTARY INFORMATION

INTRA-GOVERNMENTAL EARNED REVENUES AND RELATED COSTS

Intra-governmental earned revenue and the related costs to generate that revenue for the year ended September 30, 2005 consisted of the following:

<u>(Dollars in thousands)</u>	<u>Earned Revenue</u>
Trading partner	
Department of Agriculture	\$ 107,087
Department of Commerce	17,016
Department of Interior	87,423
Department of Justice	97,511
Department of the Navy	399,477
United States Postal Service	922,778
Department of State	8,713
Department of the Treasury	99,401
Department of the Army	438,914
Office of Personnel Management	2,567
Social Security Administration	24,388
U.S. Nuclear Regulatory Commission	948
Smithsonian Institution	685
Department of Veterans Affairs	167,113
General Services Administration	16,220
National Science Foundation	137
Department of the Air Force	198,779
Tennessee Valley Authority	55,366
Environmental Protection Agency	3,983
Department of Transportation	106,578
Department of Homeland Security	177,638
Agency for International Development	3,436
Small Business Administration	4,366
Department of Health and Human Services	29,175
National Aeronautics and Space Administration	6,024
Department of Housing and Urban Development	7,953
Department of Energy	10,768
Department of Education	19,048
Corps of Engineers	20,485
Department of Defense	88,334
Other	<u>57,399</u>
	<u>\$ 3,179,710</u>

REQUIRED SUPPLEMENTARY INFORMATION**INTRA-GOVERNMENTAL NON-EXCHANGE REVENUE**

Intra-governmental non-exchange revenue for the year ended September 30, 2005 consisted of the following:

<u>(Dollars in thousands)</u>	<u>Interest</u>	<u>Taxes</u>
Trading partner		
Department of the Treasury	\$ 2,543,014	\$ -
Treasury General Fund	<u>-</u>	<u>7,420,539</u>
	<u>\$ 2,543,014</u>	<u>\$ 7,420,539</u>