



UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF INSPECTOR GENERAL

THE INSPECTOR GENERAL

MAR 7 2001

Honorable Roderick Paige  
Secretary of Education  
Washington, D.C. 20202

Dear Mr. Secretary:

The enclosed report presents the results of the U.S. Department of Education's Federal Agencies' Centralized Trial-Balance System (FACTS) verification agreed-upon procedures engagement. The report is intended to assist the Department of the Treasury, Financial Management Service (FMS), the General Accounting Office (GAO), and the Office of Management (OMB), in evaluating the Department management's assertion about the summarized FACTS data. The Office of Inspector General (OIG) contracted with Ernst & Young, LLP, Certified Public Accountants, to perform the engagement. The OIG monitored the progress and completion of the work to ensure compliance with *Government Auditing Standards* and standards established by the American Institute of Certified Public Accountants.

The results of the engagement were discussed with Department officials having management responsibility for the matters discussed. In addition to providing the report to FMS, OMB and GAO, a copy is also being provided to the Department's Office of the Chief Financial Officer and Office of the Under Secretary.

In accordance with the Freedom of Information Act (Public Law 90-23), reports issued by the OIG are available, if requested, to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act.

We appreciate the cooperation given us and Ernst & Young, LLP, during the engagement.

Sincerely,

A handwritten signature in cursive script that reads "Lorraine Lewis".

Lorraine Lewis

Enclosure

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**Report of Independent Accountants on  
Applying Agreed-Upon Procedures**

**U.S. Department of Education  
Federal Agencies' Centralized Trial-Balance (FACTS) I  
Year Ended September 30, 2000**

**Report of Independent Accountants on Applying  
Agreed-Upon Procedures**

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**Report of Independent Accountants on  
Applying Agreed-Upon Procedures**

To the Office of Inspector General  
U.S. Department of Education

We have performed the procedures enumerated in the attachment, which were agreed to by the Department of the Treasury, Financial Management Service (FMS), the General Accounting Office (GAO), and the Office of Management and Budget (OMB). These procedures were performed solely to assist them in evaluating the U.S. Department of Education (the Department) management's assertion that it compared the Federal Agencies' Centralized Trial-Balance (FACTS) I Data of March 5, 2001 to the related information in the Department's consolidated financial statements as of and for the year ended September 30, 2000, and determined that such information is in agreement except for the differences identified on the account grouping worksheets (AGWs) for the Balance Sheet, Statement of Changes in Net Position, and Statement of Net Cost. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of FMS, GAO, and OMB. Consequently, we make no representation regarding the sufficiency of the procedures described in the attachment either for the purpose for which this report was requested or for any other purpose. The procedures performed and the related findings are enumerated in the attachment.

We were not engaged to, and did not, perform an examination, the objective of which is the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of FMS, GAO, and OMB and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

*Ernst & Young LLP*

March 5, 2001  
Washington, D.C.

**AGREED-UPON PROCEDURES AND E&Y FINDINGS****Procedure 1**

We traced the amounts for split Standard General Ledger accounts in the Department records to the Account Groupings Worksheet (AGW) split account worksheet. No exceptions were noted.

**Procedure 2**

We traced the amounts for each line item in the audited Department consolidated balance sheet and audited Department consolidated Statement of Changes in Net Position to the related amounts on the AGW column titled "Amounts from agency financial statement" provided by the CFO. Our findings were as follows:

1. AGW Balance Sheet has a net positive rounding difference of \$5,000.
2. AGW Statement of Changes in Net Position has a net negative rounding difference of \$1,000.

**Procedure 3**

We traced the amounts for each line item on the AGW Balance Sheet and AGW Statement of Changes in Net Position for the column titled "Amounts from agency financial statements" to the related amounts on the audited Department consolidated Balance Sheet and the audited Department consolidated Statement of Changes in Net Position. Our findings were as follows:

1. AGW Balance Sheet has a net positive rounding difference of \$5,000.
2. AGW Statement of Changes in Net Position has a net negative rounding difference of \$1,000.

**Procedure 4**

We footed the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Amounts from agency financial statements." We footed and cross-footed the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "difference." No exceptions were noted.

**Procedure 5**

We read the explanation for any differences identified by the CFO for the AGW Balance Sheet and AGW Statement of Change in Net Position listed on each AGW. We reviewed the explanation for consistency with (1) supporting documentation, and (2) the results of audit procedures performed in conjunction with the current year audit of the consolidated financial statements. No exceptions were noted.

**Procedure 6**

For amounts listed as Unreconciled Transactions Affecting the Change in Net Position on the AGW, we read the explanation for the differences identified by the CFO, as listed on the AGW, and compared to the supporting documentation for the differences. We noted a difference of \$34 between the adjustment variance and supporting documentation.

**Procedure 7**

We traced the amounts for each line item for gross cost, earned revenue and net cost for transactions with intra-governmental entities, net of intra-departmental amounts by budget functional classification from the audited Department consolidated financial statement footnote to the amounts on the AGW Statement of Net Cost column titled "Amount from agency financial statement" provided by the CFO. We noted a negative rounding difference of \$1,000 on the gross cost section Statement of Net Cost column titled "Amount from agency footnote" for function 500, Education, training, employment, and social services, when compared to the Department consolidated financial statement footnote.

**Procedure 8**

We traced the amounts for each line item for total gross cost, total earned revenue, and total net cost by budget functional classification from the AGW Statement of Net Cost column title "Amount from agency financial statement" to the related amounts on the audited Department consolidated financial statement footnote, provided by the CFO. We noted a negative rounding difference of \$1,000 on the gross cost section Statement of Net Cost column titled "Amount from agency footnote" for function 500, Education, training, employment, and social services, when compared to the Department consolidated financial statement footnote.

**Procedure 9**

We read the explanation for the differences identified by the CFO for the Statement of Net Cost and compared with supporting documentation for the differences identified by the CFO, as listed on the AGW. No exceptions were noted.

**Procedure 10**

We compared the data on the FACTS I Notes report to footnote or other disclosures in the Department consolidated financial statements, or if not disclosed in the Department consolidated financial statements, to other supporting data. We read the CFO explanation of any differences and compared to the supporting documentation. No exceptions were noted.



## SPLIT ACCOUNTS

SGL Account	SGL Amount from FACTS	Section	Amount	
<b>1310N</b>	<b>2,767,670,692</b>	Accounts Receivable	535,856,463	Balance OK
		A/R Guaranty Agency Reserve	2,231,814,229	
			2,767,670,692	
<b>1350N</b>	<b>79,395,274,836</b>	Credit Program Rec.	79,356,144,911	Balance OK
		Adv. to Guaranty Agencies	39,129,925	
			79,395,274,836	
<b>1359N</b>	<b>274,643,328</b>	Credit Program Rec.	274,251,984	Balance OK
		Adv. To Guaranty Agen.	391,344	
			274,643,328	
<b>2510G</b>	<b>65,715,385,979</b>	Borrowing from Treasury	65,715,385,979	Balance OK
		GA Reserves due to Treasury	0	
			65,715,385,979	
<b>2190N</b>	<b>2,187,800,111</b>	Accrued Grant Liability	2,006,128,441	Balance OK
		Other Govt Liabilities	181,671,670	
		Other Govt Liabilities Not Covered	0	
			2,187,800,111	





Department of Education Balance Sheet					
Line Item	Standard General Ledger	Amounts From Agency Financial Statement	Amounts From FACTS ATB	Variance (+/-)	Explanation
<b>ASSETS</b>					
<b>1. ENTITY ASSETS</b>					
<b>A. Intragovernmental Assets</b>					
1. Fund Balance with Treasury	1010 1190N (Note 1)		42,161,621,537 0		
Subtotal		42,160,718,460	42,161,621,537	(903,077)	T200=903087, Rounding=10
2. Accounts Receivable, Net	1310G 1319G		0 0	0	
Subtotal		0	0	0	
3. Interest Receivable	1340G 1349G		70,779,262 (23,935)		
Subtotal		70,755,327	70,755,327	0	
4. Other Assets	1410G 1450G 1921G		0 0 0		
Subtotal		0	0	0	
<b>B. Government Assets</b>					
1. Accounts Receivable, Net	1360N 1319N		535,856,463 342,616		
Subtotal		82,702,293	82,702,292	1	Rounding
2. Credit Program Receivable	1340N 1349N		4,925,848,709 (14,446,990)		
			79,356,144,911		
			(274,251,964)		
Subtotal		74,182,004,147	74,182,004,149	(2)	Rounding
3. Advances to Guaranties	1359N		39,129,925 (391,344)		
Subtotal		38,738,581	38,738,581	0	
4. Cash and Other Monetary Assets	1110N	14,131,230	14,131,230	0	
5. Inventory & Related Property	1511N		0	0	
6. General Prop., Plant & Equip.	1890N	1,307,279	1,307,279		
7. Other Assets	1410N 1450N 1990N		(27,212) 0 236,390,617		
Subtotal		236,363,406	236,363,405	1	Rounding
<b>TOTAL ENTITY ASSETS</b>		<b>116,766,720,723</b>	<b>116,767,623,800</b>		
<b>2. NON-ENTITY ASSETS</b>					
<b>A. Intragovernmental Assets</b>					
1. A/R - Guaranty Agency Reserve		2,231,814,227	2,231,814,229	(2)	Rounding
<b>TOTAL ASSETS</b>		<b>118,998,534,950</b>	<b>118,998,438,029</b>	<b>(903,079)</b>	<b>T200=903,087, Rounding=8</b>
<b>LIABILITIES</b>					
<b>1. Liabilities Covered by Budgetary Res.</b>					
<b>A. Intragovernmental Liabilities</b>					
1. Accounts Payable	2110G 2170G 2120G		6,600,923 0 44,629		
Subtotal		6,645,378	6,645,552	(174)	T200
2. Interest Payable	2140G	83,468,976	83,468,977	(1)	Rounding
3. Borrowing from the Treasury		65,715,385,978	65,715,385,979	(1)	Rounding
4. GA Reserves & Res. Funds due to Trea	2990G	2,231,814,227	2,231,814,227	0	
5. Payable to Treasury	2590G	7,860,821,331	7,860,821,331	0	
Subtotal		7,860,821,331	7,860,821,331	0	
6. Payable to Federal Financing Bank	2520G	20,898,942	20,898,942	0	
7. Other Intragovernmental liabilities	2190G 2210G 2400G 2950G		29,366,507 0 83,194,412 0		
Subtotal		112,560,820	112,560,919	1	Rounding
<b>B. Governmental Liabilities</b>					
1. Accounts Payable	2110N 2120N		78,535,127 134,500,233		
Subtotal		213,050,805	213,035,360	15,445	T200=15,439, Rounding=6

2. Interest Payable	2140N		0	0	
3. Accrued Grant Liability	2100N	2,006,128,441	2,006,128,441	0	
4. Liabilities for Loan Guarantees	2180N	13,667,983,488	13,667,983,488	0	
5. Pensions, Other Retirement Benefits	2610N		0	0	
6. Other Governmental Liabilities	2130N		0		
			181,671,670		
	2210N		4,287,370		
	2320N		0		
	2400N		459,340		
	2990N		36,070		
<b>Subtotal</b>		<b>186,424,598</b>	<b>186,454,450</b>	<b>(29,852)</b>	<b>T200</b>
<b>Total Liabilities Covered by Budgetary</b>		<b>92,104,783,084</b>	<b>92,104,797,666</b>	<b>(14,582)</b>	<b>T200=14,587, Rounding=5</b>
<b>2. Liabilities Not Covered by Budgetary Res.</b>					
<b>A. Intergovernmental Liabilities</b>					
1. Other Intragovernmental Liabilities	2220G		230,964		
	2980G		245,575,225		
	2225G		4,455,644		
<b>Subtotal</b>		<b>250,261,831</b>	<b>250,261,833</b>	<b>(2)</b>	<b>Rounding</b>
<b>B. Governmental Liabilities</b>					
1. Other Governmental Liabilities	2220N		25,709,655		
	2690N		0		
	2650N		18,820,000		
	2980N		205,758		
	2820N		0		
<b>Subtotal</b>		<b>44,733,432</b>	<b>44,735,413</b>	<b>(1,981)</b>	<b>T200=1,982, Rounding=1</b>
<b>Total Liab. Not Covered by Budgetary Res</b>		<b>294,995,263</b>	<b>294,997,246</b>	<b>(1,983)</b>	<b>T200=1,982, Rounding=1</b>
<b>Total Liabilities</b>		<b>92,399,778,347</b>	<b>92,399,794,912</b>	<b>(16,565)</b>	<b>T200=16,569, Rounding=4</b>
<b>NET POSITION</b>					
3. Unexpended Appropriations	3100		26,723,313,892		
	3320		11		
		<b>26,722,760,095</b>	<b>26,723,313,903</b>	<b>(553,808)</b>	<b>T200=553,800, Rounding=8</b>
4. Beginning Cumulative Results of Operations	3310	218,879,830	219,212,549	(332,719)	T200=332,718, Rounding=1
4a. Current period results of operations	5200G		19,288,004		
	5200N		65,592,641		
	5310G		1,781,284,875		
	5310N		3,234,344,564		
	5319N		0		
	5800N		1,016,212		
	5700		37,241,022,353		
	5730G		(4,010,804,385)		
	5780G		20,785,700		
	5799G		0		
	5900G		(3,134,305)		
	5900N		8,321,578		
	5909N		922,979		
	5990N		(172,266)		
	6100G		(2,966,784,479)		
	6100N		(37,714,941,813)		
	6190N		0		
	6199N		7,521,539,938		
	6310G		(4,493,454,190)		
	6330G		(499,843,470)		
	6400G		(42,313,438)		
	6400N		0		
	6730G		(20,795,700)		
	6790N		0		
	6800G		(1,432,683)		
	6800N		420,268,025		
	7400N		(876,131,160)		
	7400G		2,565,885		
	7800N		(10,238,000)		
<b>Subtotal (current period of operations)</b>		<b>(342,883,322)</b>	<b>(342,883,335)</b>	<b>13</b>	<b>Rounding</b>
<b>Ending Cumulative Results of Operations</b>		<b>(124,003,492)</b>	<b>(123,670,786)</b>	<b>(332,706)</b>	<b>T200=332,718, Rounding=12</b>
<b>TOTAL NET POSITION</b>		<b>26,598,756,603</b>	<b>26,599,643,117</b>	<b>(886,514)</b>	<b>T200=886,518, Rounding=4</b>
<b>Total Liabilities and Net Position</b>		<b>118,999,534,950</b>	<b>118,999,438,029</b>	<b>(903,079)</b>	<b>T200=903,087, Rounding=8</b>
T200 is FUND 91 46X200 Appalachian Regional Development This fund is not included in ED's financial statements, but is required by Treasury to be included in FACTS I reporting.					



Statement of Changes in Net Position

Line Item	Standard General Ledger	Hyperion Notes Account	Amounts From Agency Financial Statements	Amounts From FACTS ATB	Variance (+/-)	Explanation
<b>1. Net Cost of Operations</b>	5200G			(19,288,004)		
	5200N			(65,592,641)		
	5310G	00N9A1T.B		(1,761,284,875)		
	5310N	00N9A2T.B		(3,234,344,564)		
	5900G	00N9A9T.B		3,134,305		
	5900N	00N9A10T.B		(8,321,578)		
	5909N	00N9A12T.B		(922,979)		
	5990N			172,266		
	5990G	00N9A13T.B		0		
	6100G			2,966,784,479		
	6100N			37,714,941,813		
	6190N			0		
	6199N			(7,521,539,938)		
	6310G			4,493,454,190		
	6330G			499,843,470		
	6400G			42,313,438		
	6400N			0		
	6730G			20,795,700		
	6790N			0		
	6800G			1,432,683		
	6800N			(420,268,025)		
	7600N			10,238,000		
Subtotal (Net Cost of Operations)			32,718,825,154	32,721,547,740	(2,722,586)	T200=(2,722,621.) Rounding=35
<b>2. Financing Sources</b>						
A. Appropriations Used	5700			37,241,022,353		
	5799G			0		
Subtotal (Net Cost of Operations)			37,238,316,862	37,241,022,353	(2,705,491)	T200=2,705,539. Rounding =48
B. Taxes (and other nonexchange revenue)	5320G	00N9A5T.C		0		
	5320N	00N9A6T.C		0		
	5329G	00N9A7T.C		0		
	5329N	00N9A8T.C		0		
Subtotal (Taxes and other nonexchange revenue)			0	0	0	
C. Donations (nonexchange revenue)	5600N		1,016,212	1,016,212		
Subtotal (Donations (nonexchange revenue))						
D. Imputed Financing Sources	5780G		20,795,702	20,795,700		
E. Transfers-in	5720G			0		
F. Transfers-out	5730G		-4,010,604,385	(4,010,604,385)		
G. Other	5790G			0		
3. Net Results of Operations			530,699,237	530,682,140		
4. Prior-Period Adjustments	7400G			2,565,685		
	7400N			(876,131,160)		
Subtotal (Prior-Period Adjustments)			(873,582,559)	(873,565,475)	(17,084)	T200=(17,083.) Rounding=1
5. Net Change in Cumulative Results of Operations			(342,883,322)	(342,883,335)	13	T200=1 Rounding=14
6. Increases (Decreases) in Unexpended Appropriations	3100		-4,039,342,760	(4,019,248,622)	(20,094,138)	T200=2,705,539 Rounding=(3) (22,799,674.) difference in Beg. Bal.
7. Change in FACTS Rounding	3320			10		
8. Change in Net Position			(4,382,226,082)	(4,362,131,947)	(20,094,135)	T200=2,705,538. Rounding=1 (22,799,674.) difference in Beg. Bal.
9. Net Position - Beginning of Period	3100			30,742,562,514		
	3310			219,212,549		
Subtotal (Net Position - Beginning of Period)			30,980,982,681	30,961,775,063	19,207,618	T200=3,592,056. 22,799,674. difference in Beg. Bal.
10. Net Position - End of Period			26,598,756,599	26,599,643,116	(886,517)	T200=(886,518) Rounding=1



Net cost worksheet

GROSS COST SECTION

**Agency Gross Cost**

	<u>Amount from agency statement footnotes</u>	<u>Amount from Net Cost</u>	<u>Difference</u>	<u>Explanation</u>
Functions				
450	0	2,722,621		
500	37,666,355,482	37,666,355,481		
750	138,917,707	138,917,708		
Subtotal	37,805,273,189	37,807,995,810	-2,722,621	T200

**Inter-departmental amounts  
Included In Agency Net Cost**

	<u>Amount from agency statement footnotes</u>	<u>Amount from Net Cost</u>	<u>Difference</u>	
Functions				
450	0	17,769		
500	0	7,971,024,424		
750	0	53,581,767		
Total	0	8,024,623,960	-8,024,623,960	NA ED does not report interdepartmental amounts.

EXCHANGE REVENUE SECTION

**Agency Exchange Revenue**

	<u>Amount from agency statement footnotes</u>	<u>Amount from Net Cost</u>	<u>Difference</u>	
Functions				
450	0	0		
500	5,086,277,896	5,086,277,894		
750	170,176	170,176		
Total	5,086,448,072	5,086,448,070	2	Rounding

**Inter-departmental amounts  
Included In Agency Exchange Revenue**

	<u>Amount from agency statement footnotes</u>	<u>Amount from Net Cost</u>	<u>Difference</u>	
Functions				
450	0	0		
500	0	0		
750	0	0		
Total	0	0		

Summary Section	<u>Amount from agency statement footnotes</u>	<u>Amount from Net Cost</u>	<u>Difference</u>	
Department total	32,718,825,117	32,721,547,740	-2,722,623	T200=2,732,621. Rounding=2





Schedule of Differences in SGL Accounts between the ATB Data and the NOTES Report Data  
 BL9100 - Departmentwide Education  
 Fiscal Year 2000

SGL Account	ATB Data	NOTES Report Data	Difference
1010 - Fund Balance with Treasury	42,161,621,537	42,161,621,537	0
1190N - Other Cash	0	0	0
1195N - Other Monetary Assets	0	0	0
1325N - Taxes Receivable- NonGov	0	0	0
1329N - Allowance for Loss on Taxes Receivable - NonGov	0	0	0
1340N - Interest Receivable - NonGov (Section A - Nonexchange)		0	
1340N - Interest Receivable - NonGov (Section B - Accounts Receivable)		0	
1340N - Interest Receivable - NonGov (Section C - Loans Receivable)		4,925,848,709	
1340N - Interest Receivable - NonGov (Section E - Investments)		0	
1340N - Interest Receivable - NonGov (Other Assets )		0	
1340N - Interest Receivable - NonGov (TOTAL)	4,925,848,709	4,925,848,709	0
1349N - Allowance for loss on Int. Rec. - NonGov (Section A - Nonexchange)		0	
1349N - Allowance for loss on Int. Rec. - NonGov (Section B - Accounts Receivable)		0	
1349N - Allowance for loss on Int. Rec. - NonGov (Section D - Loans Receivable)		14,446,990	
1349N - Allowance for loss on Int. Rec. - NonGov (Section E - Investments)		0	
1349N - Allowance for loss on Int. Rec. - Non Gov (Other Assets)		0	
1349N - Allowance for loss on Int. Rec. - NonGov (TOTAL)	14,446,990	14,446,990	0
1360N - Penalties, Fines & Admin. Fees Receivable - NonGov (Section A - Nonexchange)		0	
1360N - Penalties, Fines & Admin. Fees Receivable - NonGov (Section B - Accounts Receivable)		342,616	
1360N - Penalties, Fines & Admin. Fees Receivable - NonGov (Section C - Loans Receivable)		0	
1360N - Penalties, Fines & Admin. Fees Receivable - NonGov (TOTAL)	342,616	342,616	0
1369N - Allowance for Penalties, Fines and Administrative Fees Receivable - NonGov (Section A - Nonexchange)		0	
1369N - Allowance for Penalties, Fines and Administrative Fees Receivable - NonGov (Section B - Accounts Receivable)		0	
1369N - Allowance for Penalties, Fines and Administrative Fees Receivable - NonGov (Section D - Loans Receivable)		0	
1369N - Allowance for Penalties, Fines and Administrative Fees Receivable - NonGov (TOTAL)	0	0	0
1591N - Other Related Property	0	0	0
Net Federal Debt Securities Held as Investments in Governemnt. Accounts	0	0	0
1840N - Other Natural Resources	0	0	0
1890N - Other General Property, Plant & Equipment	1,307,279	1,307,279	0
ALL Property, Plant & Equipment	1,307,279	1,307,279	0
ALL Property, Plant & Equipment - Accum. Depreciation	0	0	0
1990N - Other Assets - NonGov	236,390,617	236,390,617	0
2180N - Loan Guaranty Liability	13,667,983,488	13,667,983,488	0
2190N - Other Accrued Liabilities - NonGov	2,187,800,111	2,187,800,111	0
Securities Issued by Federal Agencies under General and Special Financing Authority, Net	0	0	0
Pension Liability	0	0	0
Health Benefits Liability	0	0	0
2690N - Other Actuarial Liabilities	0	0	0
2990N - Other Liabilities - NonGov	36,070	36,070	0
Unexpended Appropriations, Net	26,723,313,892	26,723,313,894	2
6730G.24 - Imputed Costs	20,795,700	20,795,700	0
6790N - Other Expenses Not Requiring Budgetary Resources - NonGov	0	0	0
7190N - Other Gains - NonGov	0	0	0
7290N - Other Losses - NonGov	0	0	0
7400G - Prior Period Adjustments - Gov	2,565,685	2,565,685	0
7400N - Prior Period Adjustments - NonGov	-876,131,160	-876,131,160	0



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SGL Account	Combined Department ATB Amount	Intrdepartmental Eliminations D/C Amount	Department ATB D/C Amount
1010	42,161,621,537	D	42,161,621,537 D
1110N	14,131,230	D	14,131,230 D
1310G	5,014,677,433	D	5,014,677,433 D
1310N	2,767,670,692	D	2,767,670,692 D
1319G	35,149	C	35,149 C
1319N	453,496,787	C	453,496,787 C
1340G	70,779,262	D	70,779,262 D
1340N	4,925,848,709	D	4,925,848,709 D
1349G	23,935	C	23,935 C
1349N	14,446,990	C	14,446,990 C
1350N	79,395,274,836	D	79,395,274,836 D
1359N	274,643,328	C	274,643,328 C
1360N	342,616	D	342,616 D
1399N	9,831,290,497	C	9,831,290,497 C
1410N	27,212	C	27,212 C
1890N	1,307,279	D	1,307,279 D
1990N	236,390,617	D	236,390,617 D
2110G	4,765,644,097	C	4,759,043,174 C
2110N	78,535,127	C	78,535,127 C
2120G	44,629	C	44,629 C
2120N	134,500,233	C	134,500,233 C
2140G	83,468,977	C	83,468,977 C
2170G	255,599,110	C	255,599,110 C
2180N	13,667,983,488	C	13,667,983,488 C
2190G	29,366,507	C	29,366,507 C
2190N	2,187,800,111	C	2,187,800,111 C
2210N	4,287,370	C	4,287,370 C
2220G	230,964	C	230,964 C
2220N	25,709,655	C	25,709,655 C
2225G	4,455,644	C	4,455,644 C
2400G	83,194,412	C	83,194,412 C
2400N	459,340	C	459,340 C
2510G	65,715,385,979	C	65,715,385,979 C
2520G	20,698,942	C	20,698,942 C
2590G	7,860,621,331	C	7,860,621,331 C
2650N	18,820,000	C	18,820,000 C
2980G	245,575,225	C	245,575,225 C
2980N	205,758	C	205,758 C
2990G	2,231,814,227	C	2,231,814,227 C
2990N	36,070	C	36,070 C
3100	26,723,313,892	C	26,723,313,892 C
3310	219,212,549	C	219,212,549 C
3320	11	C	11 C
5200G	19,288,004	C	19,288,004 C
5200N	65,592,641	C	65,592,641 C
5310G	1,761,284,875	C	1,761,284,875 C
5310N	3,234,344,564	C	3,234,344,564 C

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SGL Account	Combined Department ATB		Intradepartmental Eliminations		Department ATB	
	Amount	D/C	Amount	D/C	Amount	D/C
5600N	1,016,212	C			1,016,212	C
5700	37,241,022,353	C			37,241,022,353	C
5730G	4,010,604,385	D			4,010,604,385	D
5780G	20,795,700	C			20,795,700	C
5900G	3,134,305	D			3,134,305	D
5900N	8,321,578	C			8,321,578	C
5909N	922,979	C			922,979	C
5990N	172,266	D			172,266	D
6100G	2,966,784,479	D			2,966,784,479	D
6100N	37,714,941,813	D			37,714,941,813	D
6199N	7,521,539,938	C			7,521,539,938	C
6310G	4,493,454,190	D			4,493,454,190	D
6330G	499,843,470	D			499,843,470	D
6400G	42,313,438	D			42,313,438	D
6730G	20,795,700	D			20,795,700	D
6800G	1,432,683	D			1,432,683	D
6800N	420,268,025	C			420,268,025	C
7400G	2,565,685	C			2,565,685	C
7400N	876,131,160	D			876,131,160	D
7600N	10,238,000	D			10,238,000	D
Total Assets	124,014,080,313	D	5,014,642,284	D	118,999,438,029	D
Total Equity	26,942,526,452	C			26,942,526,452	C
Total Expenses	37,797,757,810	D		0 C	37,797,757,810	D
Total Liabilities	97,414,437,196	C	5,014,642,284	C	92,399,794,912	C
Total Other	883,803,475	D		0 C	883,803,475	D
Total Revenue	38,338,677,950	C		0 D	38,338,677,950	C