

REQUIRED SUPPLEMENTARY INFORMATION

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STATEMENT OF BUDGETARY RESOURCES

The principal Statement of Budgetary Resources combines the availability, status and outlay of DOL's budgetary resources during FY 2002 and 2001. 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, 2002

<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	\$ 63,348,716	\$ 1,381,282	\$ 444,651
Net transfers	(621,501)	465,000	-
Unobligated balance			
Beginning of period	1,405,625	1,573,776	15,105
Net transfers	(123)	(145)	(922)
Spending authority from offsetting collections			
Earned			
Collected	39,920	2,136,154	2,678
Receivable from Federal sources	(436)	54,506	(866)
Change in unfilled customer orders			
Advance received	7,500	20,316	-
Without advance from Federal sources	-	-	-
Transfers from trust funds	<u>3,729,564</u>	<u>33,291</u>	<u>-</u>
Total spending authority from offsetting collections	3,776,548	2,244,267	1,812
Recoveries of prior year obligations	352,198	6,098	17,863
Temporarily not available pursuant to Public Law	-	-	-
Permanently not available	<u>(230,031)</u>	<u>(8,386)</u>	<u>(4,710)</u>
Total budgetary resources	<u>\$ 68,031,432</u>	<u>\$ 5,661,892</u>	<u>\$ 473,799</u>
STATUS OF BUDGETARY RESOURCES			
Obligations incurred			
Direct	\$ 66,435,635	\$ 2,020,332	\$ 455,623
Reimbursable	<u>20,520</u>	<u>2,340,096</u>	<u>2,012</u>
Total obligations incurred	66,456,155	4,360,428	457,635
Unobligated balances available			
Apportioned	983,633	974,048	13
Other available	(27,769)	214,941	-
Unobligated balances not available	<u>619,413</u>	<u>112,475</u>	<u>16,151</u>
Total status of budgetary resources	<u>\$ 68,031,432</u>	<u>\$ 5,661,892</u>	<u>\$ 473,799</u>
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
Obligated balance, net, beginning	\$ 9,608,164	\$ 169,819	\$ 97,656
Obligated balance, net, ending			
Accounts receivable	(1,256,389)	(63,472)	(80)
Undelivered orders	7,569,570	17,139	60,886
Accounts payable	3,463,892	217,488	38,575
Outlays			
Disbursements	65,884,941	4,299,140	440,518
Collections	<u>(3,726,441)</u>	<u>(2,190,412)</u>	<u>(4,282)</u>
Total outlays	62,158,500	2,108,728	436,236
Offsetting receipts	<u>(722,412)</u>	<u>(6,674)</u>	<u>-</u>
Net outlays	<u>\$ 61,436,088</u>	<u>\$ 2,102,054</u>	<u>\$ 436,236</u>

REQUIRED SUPPLEMENTARY INFORMATION

<u>Bureau of Labor Statistics</u>	<u>Mine Safety and Health Administration</u>	<u>Pension Welfare Benefits Administration</u>	<u>Veterans' Employment and Training</u>	<u>Other Departmental Programs</u>	<u>Total</u>
\$ 407,422	\$ 254,768	\$ 111,466	\$ 25,800	\$ 474,913	\$ 66,449,018
-	-	-	-	-	(156,501)
18,141	5,372	2,099	1,854	42,690	3,064,662
(1,519)	(203)	(34)	(79)	2,928	(97)
14,649	3,341	7,815	161	165,963	2,370,681
(296)	(7)	-	-	4,006	56,907
-	-	-	-	155	27,971
-	-	-	-	1,320	1,320
69,132	-	-	186,716	28,179	4,046,882
83,485	3,334	7,815	186,877	199,623	6,503,761
6,497	4,051	996	1,810	39,048	428,561
-	-	-	-	-	-
(4,607)	(3,094)	(1,040)	-	(2,460)	(254,328)
<u>\$ 509,419</u>	<u>\$ 264,228</u>	<u>\$ 121,302</u>	<u>\$ 216,262</u>	<u>\$ 756,742</u>	<u>\$ 76,035,076</u>
\$ 478,566	\$ 258,166	\$ 110,779	\$ 214,294	\$ 526,274	\$ 70,499,669
12,832	795	7,710	-	179,840	2,563,805
491,398	258,961	118,489	214,294	706,114	73,063,474
8,364	229	1,078	639	40,151	2,008,155
-	-	-	-	257	187,429
9,657	5,038	1,735	1,329	10,220	776,018
<u>\$ 509,419</u>	<u>\$ 264,228</u>	<u>\$ 121,302</u>	<u>\$ 216,262</u>	<u>\$ 756,742</u>	<u>\$ 76,035,076</u>
\$ 86,983	\$ 20,565	\$ 40,445	\$ 46,117	\$ 231,521	\$ 10,301,270
(14)	(15)	-	(27,848)	(14,697)	(1,362,515)
30,199	13,102	32,080	33,628	236,971	7,993,575
30,044	10,051	9,869	13,777	123,914	3,907,610
511,950	252,380	115,990	211,197	548,771	72,264,887
(83,781)	(3,377)	(7,815)	(159,029)	(194,676)	(6,369,813)
428,169	249,003	108,175	52,168	354,095	65,895,074
-	-	-	-	-	(729,086)
<u>\$ 428,169</u>	<u>\$ 249,003</u>	<u>\$ 108,175</u>	<u>\$ 52,168</u>	<u>\$ 354,095</u>	<u>\$ 65,165,988</u>

REQUIRED SUPPLEMENTARY INFORMATION

COMBINING STATEMENT OF BUDGETARY RESOURCES For the Year Ended September 30, 2001

<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	\$ 41,501,711	\$ 1,521,734	\$ 425,983
Net transfers	(611,744)	495,000	500
Unobligated balance			
Beginning of period	1,238,304	1,311,750	12,613
Net transfers	(311)	(130)	(885)
Spending authority from offsetting collections			
Earned			
Collected	29,235	2,148,185	5,006
Receivable from Federal sources	330	(70,477)	(326)
Change in unfilled customer orders			
Advance received	-	(45,343)	300
Without advance from Federal sources	-	-	-
Transfers from trust funds	<u>3,273,216</u>	<u>32,274</u>	<u>-</u>
Total spending authority from offsetting collections	3,302,781	2,064,639	4,980
Recoveries of prior year obligations	220,238	5,524	11,993
Temporarily not available pursuant to Public Law	(1,711,072)	-	-
Permanently not available	<u>(161,550)</u>	<u>(1,941)</u>	<u>(3,845)</u>
Total budgetary resources	<u>\$ 43,778,357</u>	<u>\$ 5,396,576</u>	<u>\$ 451,339</u>
STATUS OF BUDGETARY RESOURCES			
Obligations incurred			
Direct	\$ 42,350,867	\$ 1,472,235	\$ 433,732
Reimbursable	<u>21,865</u>	<u>2,350,566</u>	<u>2,502</u>
Total obligations incurred	42,372,732	3,822,801	436,234
Unobligated balances available			
Apportioned	818,241	1,347,700	749
Other available	-	177,453	-
Unobligated balances not available	<u>587,384</u>	<u>48,622</u>	<u>14,356</u>
Total status of budgetary resources	<u>\$ 43,778,357</u>	<u>\$ 5,396,576</u>	<u>\$ 451,339</u>
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
Obligated balance, net, beginning	\$ 8,557,963	\$ 80,933	\$ 76,700
Obligated balance, net, ending			
Accounts receivable	(1,027,656)	(8,967)	(946)
Undelivered orders	8,089,028	34,256	61,738
Accounts payable	2,590,568	144,530	36,864
Outlays			
Disbursements	41,046,409	3,798,869	403,611
Collections	<u>(3,290,673)</u>	<u>(2,135,116)</u>	<u>(5,306)</u>
Total outlays	37,755,736	1,663,753	398,305
Offsetting receipts	<u>(432,215)</u>	<u>(6,914)</u>	<u>-</u>
Net outlays	<u>\$ 37,323,521</u>	<u>\$ 1,656,839</u>	<u>\$ 398,305</u>

REQUIRED SUPPLEMENTARY INFORMATION

<u>Bureau of Labor Statistics</u>	<u>Mine Safety and Health Administration</u>	<u>Pension Welfare Benefits Administration</u>	<u>Veterans' Employment and Training</u>	<u>Other Departmental Programs</u>	<u>Total</u>
\$ 384,327	\$ 246,747	\$ 107,832	\$ 24,801	\$ 430,632	\$ 44,643,767
-	-	-	-	(279)	(116,523)
16,293	5,389	1,625	322	13,647	2,599,943
(1,557)	(199)	(37)	-	2,916	(203)
11,170	1,501	10,760	42	148,846	2,354,745
247	11	(3)	-	(925)	(71,143)
-	-	-	-	(20)	(45,063)
-	-	-	-	1,901	1,901
<u>67,257</u>	<u>-</u>	<u>-</u>	<u>186,856</u>	<u>26,656</u>	<u>3,586,259</u>
78,674	1,512	10,757	186,898	176,458	5,826,699
6,101	2,758	1,530	1,831	9,185	259,160
-	-	-	-	-	(1,711,072)
<u>(3,762)</u>	<u>(1,718)</u>	<u>(701)</u>	<u>-</u>	<u>(1,432)</u>	<u>(174,949)</u>
<u>\$ 480,076</u>	<u>\$ 254,489</u>	<u>\$ 121,006</u>	<u>\$ 213,852</u>	<u>\$ 631,127</u>	<u>\$ 51,326,822</u>
\$ 453,716	\$ 248,252	\$ 108,979	\$ 211,997	\$ 411,444	\$ 45,691,222
<u>8,220</u>	<u>865</u>	<u>9,927</u>	<u>-</u>	<u>176,993</u>	<u>2,570,938</u>
461,936	249,117	118,906	211,997	588,437	48,262,160
8,205	495	85	364	33,248	2,209,087
-	-	-	-	369	177,822
<u>9,935</u>	<u>4,877</u>	<u>2,015</u>	<u>1,491</u>	<u>9,073</u>	<u>677,753</u>
<u>\$ 480,076</u>	<u>\$ 254,489</u>	<u>\$ 121,006</u>	<u>\$ 213,852</u>	<u>\$ 631,127</u>	<u>\$ 51,326,822</u>
\$ 71,160	\$ 23,319	\$ 28,031	\$ 22,315	\$ 99,469	\$ 8,959,890
(310)	(22)	-	-	(10,691)	(1,048,592)
39,564	10,605	34,760	22,357	180,320	8,472,628
47,729	9,982	5,685	23,760	61,893	2,921,011
439,764	249,101	104,964	186,363	448,126	46,677,207
<u>(78,427)</u>	<u>(1,501)</u>	<u>(10,760)</u>	<u>(186,898)</u>	<u>(175,482)</u>	<u>(5,884,163)</u>
361,337	247,600	94,204	(535)	272,644	40,793,044
-	-	-	-	-	(439,129)
<u>\$ 361,337</u>	<u>\$ 247,600</u>	<u>\$ 94,204</u>	<u>\$ (535)</u>	<u>\$ 272,644</u>	<u>\$ 40,353,915</u>

REQUIRED SUPPLEMENTARY INFORMATION

DEFERRED MAINTENANCE

The U.S. Department of Labor, Employment and Training Administration (ETA) maintains ninety-six (96) 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.

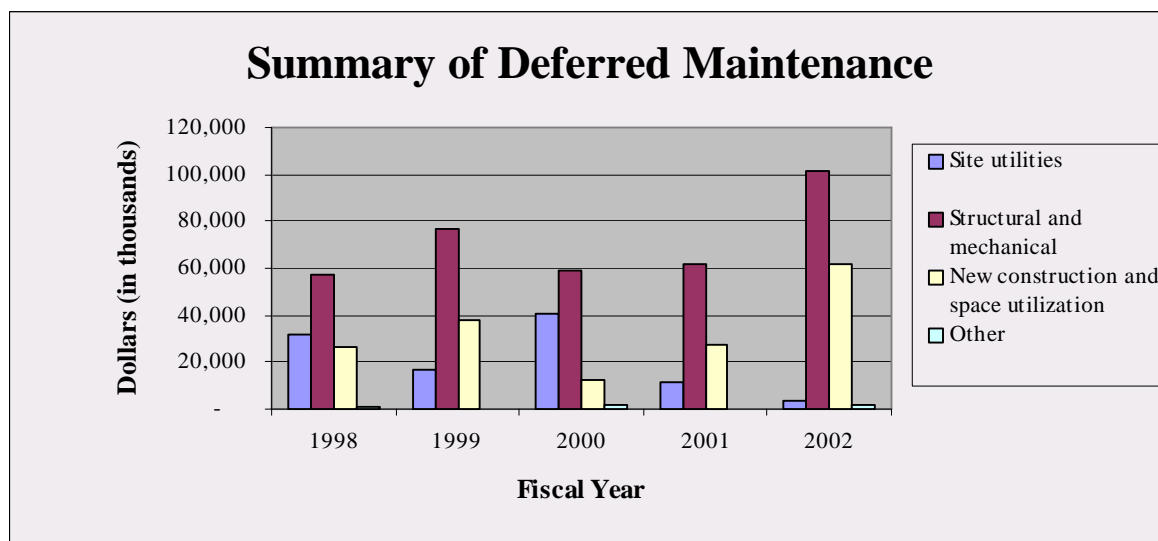
Information on deferred maintenance is based on condition assessment surveys that are conducted every three years at each Job Corps center to determine the current condition of facilities and the estimated cost to correct deficiencies. The surveys are based on methods and standards that are applied on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

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

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

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

The estimated cost of deferred maintenance for fiscal years 1998 to 2002, 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 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:

- C **Financial and Administrative Services** - This activity provides a program of centralized administrative management services at both national and regional levels.
- C **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.
- C **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.
- C **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.
- C **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, 2002 and 2001 is as follows:

<u>(Dollars in thousands)</u>	<u>2002</u>	<u>2001</u>
BALANCE SHEET		
Assets		
Funds with U.S. Treasury	\$ 12,796	\$ 19,185
Accounts receivable, net of allowance	10,766	10,968
Property, plant and equipment	25,715	22,364
Other assets	<u>-</u>	<u>7</u>
Total assets	<u>\$ 49,277</u>	<u>\$ 52,524</u>

Liabilities and Net Position		
Accounts payable	\$ 10,377	\$ 12,981
Accrued leave	4,028	4,004
Future workers' compensation benefits	2,412	2,353
Other liabilities	<u>3,107</u>	<u>2,734</u>
Total liabilities	<u>19,924</u>	<u>22,072</u>
Cumulative results of operations	<u>29,353</u>	<u>30,452</u>
Total liabilities and net position	<u>\$ 49,277</u>	<u>\$ 52,524</u>

STATEMENT OF NET COST		
Cost		
Intragovernmental	\$ 50,238	\$ 47,221
With the public	<u>94,305</u>	<u>79,862</u>
	<u>144,543</u>	<u>127,083</u>
Earned		
Departmental Management	(32,123)	(28,779)
Employment Standards Administration	(29,046)	(26,081)
Employment and Training Administration	(21,092)	(20,923)
Occupational Safety and Health Administration	(18,287)	(16,320)
Bureau of Labor Statistics	(11,488)	(11,272)
Mine Safety and Health Administration	(8,144)	(7,662)
Other revenues	<u>(16,013)</u>	<u>(12,254)</u>
Total revenues	<u>(136,193)</u>	<u>(123,291)</u>
Net costs of operations	<u>\$ 8,350</u>	<u>\$ 3,792</u>

STATEMENT OF CHANGES IN NET POSITION		
Net costs of operations	\$ (8,350)	\$ (3,792)
Imputed financing	4,251	3,977
Transfers-in	3,000	3,000
Net position, beginning of period	<u>30,452</u>	<u>27,267</u>
Net Position, ending of period	<u>\$ 29,353</u>	<u>\$ 30,452</u>

REQUIRED SUPPLEMENTARY INFORMATION

INTRA-GOVERNMENTAL ASSETS

Intra-governmental assets at September 30, 2002 consisted of the following:

<u>(Dollars in thousands)</u>	<u>Funds with</u> <u>U.S. Treasury</u>	<u>Investments</u>	<u>Interest</u> <u>Receivable</u>	<u>Accounts</u> <u>Receivable</u>
Trading partner				
Department of Agriculture	\$ -	\$ -	\$ -	\$ 168,513
Department of Commerce	-	-	-	41,377
Department of Interior	-	-	-	129,125
Department of Justice	-	-	-	217,353
Department of the Navy	-	-	-	617,628
United States Postal Service	-	-	-	364,103
Department of State	-	-	-	18,303
Department of the Treasury	10,166,843	68,423,887	1,074,389	218,093
Department of the Army	-	-	-	430,688
Office of Personnel Management	-	-	-	2,467
Social Security Administration	-	-	-	49,857
U.S. Nuclear Regulatory Commission	-	-	-	2,011
Department of Veterans Affairs	-	-	-	347,057
General Services Administration	-	-	-	37,489
National Science Foundation	-	-	-	271
Department of the Air Force	-	-	-	327,891
Federal Emergency Management Agency	-	-	-	8,348
Tennessee Valley Authority	-	-	-	87,374
Environmental Protection Agency	-	-	-	8,027
Department of Transportation	-	-	-	232,553
Agency for International Development	-	-	-	7,813
Small Business Administration	-	-	-	6,422
Department of Health and Human Services	-	-	-	52,609
National Aeronautics and Space Administration	-	-	-	15,798
Department of Housing and Urban Development	-	-	-	17,552
Department of Energy	-	-	-	17,858
Department of Education	-	-	-	4,859
Department of Defense	-	-	-	191,134
Other	-	-	-	145,008
	<u>\$ 10,166,843</u>	<u>\$ 68,423,887</u>	<u>\$ 1,074,389</u>	<u>\$ 3,767,581</u>

REQUIRED SUPPLEMENTARY INFORMATION

INTRA-GOVERNMENTAL LIABILITIES

Intra-governmental liabilities at September 30, 2002 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	\$ 185	\$ -	\$ -
Department of Commerce	481	-	-
Department of Interior	63	-	-
Department of Justice	203	-	-
Department of the Navy	1	-	-
United States Postal Service	105	-	27,000
Department of State	54	-	-
Department of the Treasury	205	7,718,557	-
Office of Personnel Management	456	-	12,700
Social Security Administration	221	-	11
Department of Veterans Affairs	469	-	-
General Services Administration	19,508	-	1,355
Railroad Retirement Board	2	-	28,268
Department of Transportation	38	-	-
Small Business Administration	1	-	-
Department of Health and Human Services	1,042	-	354
Department of Housing and Urban Development	44	-	-
Department of Energy	706	-	300
Department of Education	-	-	47
Department of Defense	14	-	-
Treasury General Fund	-	-	61,637
Other	<u>1,692</u>	<u>-</u>	<u>63</u>
	<u>\$ 25,490</u>	<u>\$ 7,718,557</u>	<u>\$ 131,735</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, 2002 consisted of the following:

<u>(Dollars in thousands)</u>	<u>Earned Revenue</u>
Trading partner	
Department of Agriculture	\$ 104,303
Department of Commerce	21,172
Department of Interior	79,850
Department of Justice	102,850
Department of the Navy	359,403
United States Postal Service	932,282
Department of State	8,084
Department of the Treasury	136,881
Department of the Army	284,072
Office of Personnel Management	1,270
Social Security Administration	29,707
U.S. Nuclear Regulatory Commission	1,192
Department of Veterans Affairs	165,166
General Services Administration	17,549
National Science Foundation	148
Department of the Air Force	170,989
Federal Emergency Management Agency	23,456
Tennessee Valley Authority	63,169
Environmental Protection Agency	4,211
Department of Transportation	108,159
Agency for International Development	6,220
Small Business Administration	4,250
Department of Health and Human Services	29,658
National Aeronautics and Space Administration	6,738
Department of Housing and Urban Development	8,147
Department of Energy	9,625
Department of Education	17,149
Department of Defense	92,320
Other	<u>84,516</u>
	<u>\$ 2,872,536</u>
	Gross Cost To Generate Revenue
Budget Functional Classification	
Education, Training and Employment	\$ 53,882
Income Security	2,817,679
Health	<u>975</u>
	<u>\$ 2,872,536</u>

REQUIRED SUPPLEMENTARY INFORMATION

INTRA-GOVERNMENTAL NON-EXCHANGE REVENUE

Intra-governmental non-exchange revenue for the year ended September 30, 2002 consisted of the following:

<u>(Dollars in thousands)</u>	<u>Interest</u>	<u>Taxes</u>
Trading partner		
Department of the Treasury	\$ 5,087,234	\$ -
Treasury General Fund	<u>-</u>	<u>7,179,939</u>
	<u>\$ 5,087,234</u>	<u>\$ 7,179,939</u>