

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 2004 and 2003. 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, 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
Net transfers	(565,235)	502,865	-
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
-	-	-	-	42,491	(19,879)
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

COMBINING STATEMENT OF BUDGETARY RESOURCES
For the Year Ended September 30, 2003

<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	\$ 65,489,498	\$ 1,657,892	\$ 453,256
Net transfers	(605,878)	525,000	-
Unobligated balance			
Beginning of period	1,575,277	1,301,463	16,163
Net transfers	(781)	(363)	(402)
Spending authority from offsetting collections			
Earned			
Collected	61,721	2,381,620	6,380
Receivable from Federal sources	497	(45,082)	807
Change in unfilled customer orders			
Advance received	-	17,466	-
Without advances from Federal sources	-	-	-
Transfers from trust funds	3,690,196	34,003	-
Total spending authority from offsetting collections	3,752,414	2,388,007	7,187
Recoveries of prior year obligations	231,926	5,722	12,210
Permanently not available	(224,999)	(3,533)	(6,139)
Total budgetary resources	\$ 70,217,457	\$ 5,874,188	\$ 482,275
STATUS OF BUDGETARY RESOURCES			
Obligations incurred			
Direct	\$ 68,582,902	\$ 2,021,901	\$ 459,864
Reimbursable	19,344	2,391,572	4,484
Total obligations incurred	68,602,246	4,413,473	464,348
Unobligated balances available			
Apportioned	1,268,996	1,100,707	919
Exempt from apportionment	(208)	-	-
Other available	-	207,223	-
Unobligated balances not available	346,423	152,785	17,008
Total status of budgetary resources	\$ 70,217,457	\$ 5,874,188	\$ 482,275
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
Obligated balance, net, beginning	\$ 9,777,073	\$ 171,155	\$ 99,381
Obligated balance transferred, net	1,304,116	-	-
Obligated balance, net, ending			
Accounts receivable	(1,304,637)	(18,390)	(887)
Undelivered orders	6,530,531	31,031	49,972
Accounts payable	3,174,644	249,123	34,094
Outlays			
Disbursements	70,005,263	4,363,272	470,372
Collections	(4,011,032)	(2,434,137)	(9,219)
Total outlays	65,994,231	1,929,135	461,153
Offsetting receipts	(1,270,628)	(6,611)	-
Net outlays	\$ 64,723,603	\$ 1,922,524	\$ 461,153

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>
\$ 423,893	\$ 274,741	\$ 117,045	\$ 26,900	\$ 494,253	\$ 68,937,478
-	-	-	-	-	(80,878)
18,021	5,267	2,814	1,968	50,629	2,971,602
(1,166)	(457)	(145)	(161)	2,743	(732)
6,390	946	9,978	185	165,819	2,633,039
780	859	236	70	(3,995)	(45,828)
-	-	-	-	184	17,650
-	-	-	-	(2,396)	(2,396)
71,561	-	-	187,312	29,154	4,012,226
78,731	1,805	10,214	187,567	188,766	6,614,691
7,506	2,542	972	870	47,218	308,966
(6,437)	(2,895)	(1,113)	(1,392)	(4,348)	(250,856)
<u>\$ 520,548</u>	<u>\$ 281,003</u>	<u>\$ 129,787</u>	<u>\$ 215,752</u>	<u>\$ 779,261</u>	<u>\$ 78,500,271</u>
\$ 502,893	\$ 265,842	\$ 118,397	\$ 213,957	\$ 565,725	\$ 72,731,481
6,039	739	9,444	-	163,380	2,595,002
508,932	266,581	127,841	213,957	729,105	75,326,483
1,337	10,958	265	1,031	38,809	2,423,022
-	-	-	-	-	(208)
-	-	-	-	177	207,400
10,279	3,464	1,681	764	11,170	543,574
<u>\$ 520,548</u>	<u>\$ 281,003</u>	<u>\$ 129,787</u>	<u>\$ 215,752</u>	<u>\$ 779,261</u>	<u>\$ 78,500,271</u>
\$ 60,229	\$ 23,138	\$ 41,949	\$ 19,557	\$ 346,188	\$ 10,538,670
-	-	-	-	-	1,304,116
(794)	(874)	(236)	(70)	(10,701)	(1,336,589)
28,551	11,946	31,201	21,133	408,154	7,112,519
30,149	9,380	8,130	34,152	49,232	3,588,904
502,992	266,400	129,486	206,347	590,189	76,534,321
(77,974)	(1,480)	(9,978)	(216,485)	(199,960)	(6,960,265)
425,018	264,920	119,508	(10,138)	390,229	69,574,056
-	-	-	-	-	(1,277,239)
<u>\$ 425,018</u>	<u>\$ 264,920</u>	<u>\$ 119,508</u>	<u>\$ (10,138)</u>	<u>\$ 390,229</u>	<u>\$ 68,296,817</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.

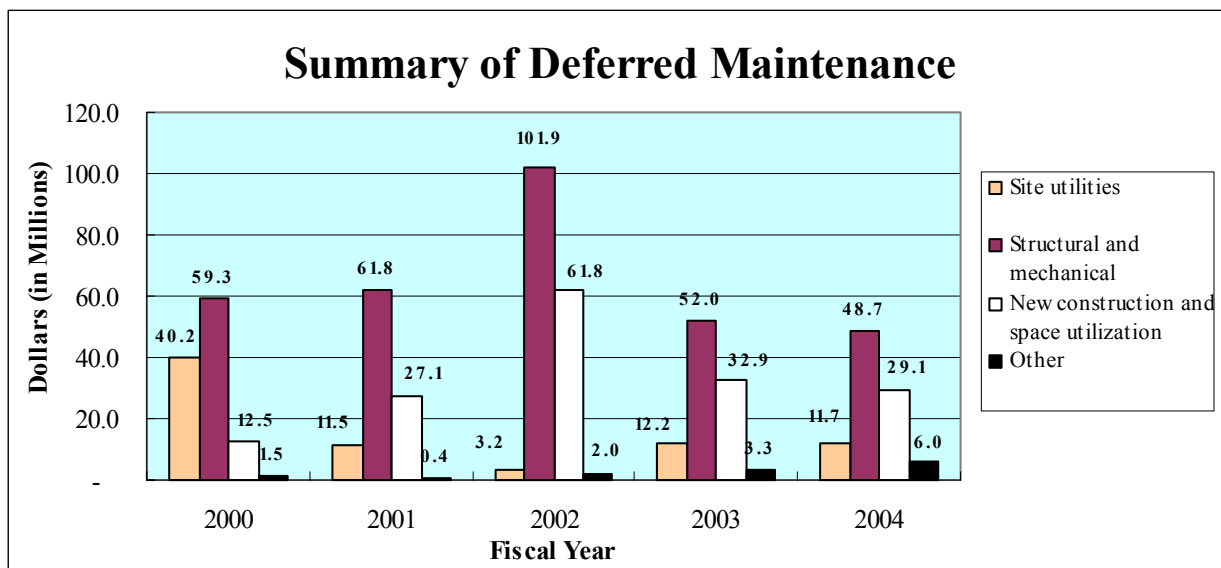
Condition assessment surveys are conducted every three years at each Job Corps center, one third of the centers each year, to determine the current condition of facilities and the estimated cost to correct deficiencies. The surveys are based on methods and standards that are applied on a consistent basis, 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 total estimated cost of deferred maintenance for the most recent surveys of the Job Corps centers for fiscal years 2000 to 2004 is presented below. Amounts reported in fiscal years 2003 and 2004 reflect a change in estimation methods.



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:

- **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, 2004 and 2003 is as follows:

<u>(Dollars in thousands)</u>	<u>2004</u>	<u>2003</u>
BALANCE SHEET		
Assets		
Funds with U.S. Treasury	\$ 28,180	\$ 24,592
Accounts receivable, net of allowance	3,647	5,894
Property, plant and equipment	<u>26,695</u>	<u>24,936</u>
Total assets	<u>\$ 58,522</u>	<u>\$ 55,422</u>
Liabilities and Net Position		
Accounts payable	\$ 14,496	\$ 12,835
Accrued leave	4,192	3,969
Future workers' compensation benefits	2,562	3,991
Other liabilities	<u>3,716</u>	<u>3,611</u>
Total liabilities	<u>24,966</u>	<u>24,406</u>
Cumulative results of operations	<u>33,556</u>	<u>31,016</u>
Total liabilities and net position	<u>\$ 58,522</u>	<u>\$ 55,422</u>

STATEMENT OF NET COST

Cost		
Intra-governmental	\$ 51,798	\$ 49,280
With the public	<u>87,624</u>	<u>88,941</u>
	<u>139,422</u>	<u>138,221</u>
Earned		
Departmental Management	(36,449)	(33,600)
Employment Standards Administration	(33,419)	(31,293)
Employment and Training Administration	(21,913)	(20,593)
Occupational Safety and Health Administration	(20,109)	(18,865)
Bureau of Labor Statistics	(13,801)	(12,899)
Mine Safety and Health Administration	(9,121)	(9,049)
Other revenues	715	(5,805)
Total revenues	<u>(134,097)</u>	<u>(132,104)</u>
Net costs of operations	<u>\$ 5,325</u>	<u>\$ 6,117</u>

STATEMENT OF CHANGES IN NET POSITION

Net costs of operations	\$ (5,325)	\$ (6,117)
Imputed financing	4,865	4,780
Transfers-in	3,000	3,000
Net position, beginning of period	<u>31,016</u>	<u>29,353</u>
Net position, ending of period	<u>\$ 33,556</u>	<u>\$ 31,016</u>

REQUIRED SUPPLEMENTARY INFORMATION

INTRA-GOVERNMENTAL ASSETS

Intra-governmental assets at September 30, 2004 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	\$ -	\$ -	\$ -	\$ 183,573
Department of Commerce	-	-	-	32,547
Department of Interior	-	-	-	140,869
Department of Justice	-	-	-	163,690
Department of the Navy	-	-	-	642,887
United States Postal Service	-	-	-	310,415
Department of State	-	-	-	19,168
Department of the Treasury	9,700,757	45,446,510	580,180	132,645
Department of the Army	-	-	-	463,278
Office of Personnel Management	-	-	-	2,813
Social Security Administration	-	-	-	55,992
U.S. Nuclear Regulatory Commission	-	-	-	1,678
Department of Veterans Affairs	-	-	-	363,863
General Services Administration	-	-	-	36,018
National Science Foundation	-	-	-	288
Department of the Air Force	-	-	-	330,596
Federal Emergency Management Agency	-	-	-	4,857
Tennessee Valley Authority	-	-	-	88,217
Environmental Protection Agency	-	-	-	8,765
Department of Transportation	-	-	-	225,319
Department of Homeland Security	-	-	-	242,237
Agency for International Development	-	-	-	8,944
Small Business Administration	-	-	-	7,552
Department of Health and Human Services	-	-	-	53,943
National Aeronautics and Space Administration	-	-	-	16,173
Department of Housing and Urban Development	-	-	-	17,682
Department of Energy	-	-	-	18,441
Department of Education	-	-	-	3,941
Department of Defense	-	-	-	191,425
Other	-	-	-	148,858
	<u>\$ 9,700,757</u>	<u>\$ 45,446,510</u>	<u>\$ 580,180</u>	<u>\$ 3,916,674</u>

REQUIRED SUPPLEMENTARY INFORMATION**INTRA-GOVERNMENTAL LIABILITIES**

Intra-governmental liabilities at September 30, 2004 consisted of the following:

(Dollars in thousands)	Accounts Payable	Advances from U.S. Treasury	Other
Trading partner			
Department of Agriculture	\$ 373	\$ -	\$ -
Department of Commerce	159	-	-
Department of Interior	13	-	-
Department of Justice	779	-	-
United States Postal Service	1,742	-	39,261
Department of State	193	-	-
Department of the Treasury	221	8,740,557	-
Office of Personnel Management	669	-	6,235
Social Security Administration	256	-	29
Department of Veterans Affairs	38	-	-
General Services Administration	14,545	-	1,339
National Science Foundation	58	-	-
Railroad Retirement Board	1	-	86,209
Department of Transportation	353	-	-
Department of Homeland Security	71	-	-
Department of Health and Human Services	1,373	-	564
Department of Energy	-	-	300
Department of Defense	1	-	-
Treasury General Fund	-	-	60,995
Other	1,362	-	(505)
	<u>\$ 22,207</u>	<u>\$ 8,740,557</u>	<u>\$ 194,427</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, 2004 consisted of the following:

<u>(Dollars in thousands)</u>	<u>Earned Revenue</u>
Trading partner	
Department of Agriculture	\$ 121,105
Department of Commerce	10,470
Department of Interior	87,165
Department of Justice	91,521
Department of the Navy	453,752
United States Postal Service	936,318
Department of State	9,658
Department of the Treasury	102,805
Department of the Army	434,114
Office of Personnel Management	1,229
Social Security Administration	33,280
U.S. Nuclear Regulatory Commission	802
Department of Veterans Affairs	170,309
General Services Administration	17,119
National Science Foundation	537
Department of the Air Force	79,782
Tennessee Valley Authority	59,855
Environmental Protection Agency	4,225
Department of Transportation	125,500
Department of Homeland Security	131,402
Agency for International Development	3,777
Small Business Administration	5,304
Department of Health and Human Services	29,241
National Aeronautics and Space Administration	7,636
Department of Housing and Urban Development	9,281
Department of Energy	12,275
Department of Education	19,214
Department of Defense	92,037
Other	266,524
	<u>\$ 3,316,237</u>
	<u>Gross Cost to Generate Revenue</u>
Budget Functional Classification	
Education, Training and Employment	\$ 32,062
Income Security	3,281,812
Health	2,363
	<u>\$ 3,316,237</u>

REQUIRED SUPPLEMENTARY INFORMATION

INTRA-GOVERNMENTAL NON-EXCHANGE REVENUE

Intra-governmental non-exchange revenue for the year ended September 30, 2004 consisted of the following:

<u>(Dollars in thousands)</u>	<u>Interest</u>	<u>Taxes</u>
Trading partner		
Department of the Treasury	\$ 2,441,311	\$ -
Treasury General Fund	<u>-</u>	<u>6,613,184</u>
	<u>\$ 2,441,311</u>	<u>\$ 6,613,184</u>