



**Subject: HHS ANNUAL FINANCIAL REPORT**

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**5-20-00 PURPOSE, APPLICABILITY AND AUTHORITY**

This chapter provides guidance for the preparation of the year-end financial report by HHS Operating Divisions (OPDIVs), and prescribes the formats and notes for both the OPDIV and the Departmentwide financial statements.

The Chief Financial Officers (CFOs) Act of 1990 required Executive Branch agencies to prepare and audit financial statements for all trust funds, revolving funds, and accounts having substantial commercial activity. The CFOs Act coverage was subsequently broadened by the passage of the Government Management Reform Act of 1994 (GMRA). GMRA requires annual audited financial statements commencing with fiscal year (FY) 1996, covering all HHS accounts and associated activities. The Act has also designated March 1 as the reporting due date for audited financial statements. For HHS to comply with the CFOs Act, separate financial statements should be prepared on an entity-wide basis for HHS organizational components as designated in Exhibit 5-20-A. The designated OPDIV financial statements will be used as input information to the Department-wide financial statement to be prepared by Office of Finance staff. Audit coverage of the component financial statements will be determined on an individual basis.

The Office of Management and Budget (OMB) is required by the CFO Act to provide guidance and oversight to federal agencies. Minimum requirements for preparing year-end financial statements are contained in OMB Bulletin 97-01, "Form and Content of Agency Financial Statements," as amended. The guidance provided by this chapter supplements that provided by OMB.

Exhibit 5-20-A shows a listing of HHS Reporting Entities; Exhibit 5-20-B contains the Key Milestones for Preparation and Audit of Financial Statements; Exhibits 5-20-C.1 through 5-20-C.29 provide financial statement formats and crosswalks between statement line items and the corresponding general ledger (SGL) accounts included in the U.S. Governmentwide Standard General Ledger Chart of Accounts. OPDIVs must include unique HHS accounts that are not included in the U.S. Governmentwide Standard General Ledger. Exhibit 5-20-D illustrates the note disclosures applicable to financial statements.

#### **5-20-10      GENERAL STANDARDS**

The financial statements shall be prepared in accordance with the accounting principles and standards prescribed by the HHS Departmental Accounting Manual (DAM) and other pronouncements of the Department, and with the form and content guidance prescribed by OMB Bulletin 97-01 and subsequent releases. Accrual accounting principles are to be employed, where appropriate, in the recording of transactions. All account balances reported in the financial statements shall be based upon summarized transaction data from the official accounting records. Supporting detail must be documented and must agree or reconcile with the official accounting records. This documentation, such as trial balances and account reconciliations, should be assembled in one central location in order to provide readily accessible source data for those preparing adjustments and reviewing the statements. All supporting documentation should be retained for use in any subsequent reviews.

The preparers of the financial statements may determine the need for additional guidance through an analysis of the reporting entity's operations and account balances. It should be recognized that preparing financial statements is a dynamic process in which standards evolve and unique accounting issues may arise that have not been adequately addressed or may require other than "textbook" solutions. Resolving such issues may require the joint efforts of report preparers and auditors, utilizing the guidance of the accounting profession. To this end, establishing and maintaining lines of communication with the auditors to address and resolve any questions regarding accounting standards or reporting issues is critical. OPDIVs with material accounts that should be disclosed receive OPDIV specific statements for approval three months before the end of the fiscal year.

Inquiries for assistance or clarification of Department-wide policies, procedures and standards for preparing financial statements may be addressed to the Office of Financial Policy (OFP), Division of Accounting and Fiscal Policy (DAFP). OPDIVs are to strictly follow the statement formats and SGL crosswalks presented in the Exhibits to

this chapter. In the event OPDIVs believe their operations warrant deviation from HHS and OMB standards for reporting, the request will be addressed to the Deputy Assistant Secretary, Finance, with a full explanation regarding the need to depart from published standards.

Upon approval of the deviations from the standard formats, an agreed upon OPDIV unique format will be developed for use in preparing the annual financial statements. This approved format, or formats, will be furnished the OPDIV's auditor. The unique formats will not be included in this chapter, but each OPDIV should keep its approved format as part of the chapter. In addition, each OPDIV will need to make any necessary changes to the SGL financial statement crosswalks.

#### **5-20-20      SEGMENTS OF ANNUAL FINANCIAL REPORTS**

The CFO's Act, the GMRA, FASAB's SFFAS #15 (*Management's Discussion and Analysis*), and OMB's form and content guidance all speak to essential parts to be included in the Annual Financial Reports. Except for the highly formatted financial statements and the audit opinion, the narrative to be presented will contain a description of the entity, its mission, and how its program goals and performance measures are being carried out. An important part of the report is Management's view on significant events that have taken place, conditions, trends and actions taken or planned to address problems. Management will also want to reveal the year's successes, challenges, and the contingencies that may affect future operations. Management's comments may well be included in the following recommended segments entitled *Administrator's Message and Chief Financial Officer's Message*.

Recommended segments of the financial report are:

- Administrator's Message
- Chief Financial Officer's Message
- Management's Discussion and Analysis
- Principal Financial Statements and Related Notes
- Required Supplementary Stewardship Information
- Required Supplementary Information
- Other Accompanying Information
- Audit Opinion (see section 5-20-70)

These segments are applicable to both OPDIV reports and the HHS Accountability Report. Following is a brief description of the contents of each segment.

A. The Administrator's Message

The Administrator's message will speak to management goals of the organization and highlight the achievements toward meeting those goals. Also highlighted will be any impediments that lessened the organization's success and future plans to meet challenges and opportunities.

B. The Chief Financial Officer's Message

The CFO's message will contain a brief discussion and analysis of the financial statements, noting trends of revenues and expenses, and actions taken to resolve problem areas. The CFO will reveal the status of implementing the accounting standards required by the Federal Accounting Standards Advisory Board (FASAB), the actions being taken to evolve to a performance based budgeting environment and the progress toward developing measures of performance, and the organization's compliance with OMB, the CFO's Act and other Federal statutes relevant to financial management.

C. Management's Discussion and Analysis (MD&A)

The Federal Accounting Standards Advisory Board has specified the contents of the MD&A, also known as the "Overview". [This segment supplements guidance on MD&A contained in FASAB's Concepts of Management's Discussion and Analysis, SFFAS Accounting Standards No. 15, and OMB Bulletin 97-01.]

The MD&A should answer the two key questions: Can this information be used for decision making by Congress, the Administration and the public? What value did taxpayers receive for the program funding and initiatives that Congress and the Administration directed HHS and OPDIVs to accomplish?

MD&As must consist of the following:

- Mission statement and organizational structure,
- Major program and financial management performance goals, objectives, and results,
- Significant accomplishments (in addition to goals/results),
- Systems, controls, and legal compliance,
- Future effects on the entity of current demands, risks, uncertainties, events, conditions and trends, and
- Discussion of the financial statements and financial condition.

In preparing the MD&A, the following additional guidance applies:

- Since the MD&A is classified as required supplementary information, (RSI), no substantive changes may be made to the document after the final submission of the MD&A to auditors, prior to issuance of their opinion.
- OPDIVs should use their GPRA performance plans and reports and existing program information to the maximum extent possible, to avoid inconsistencies and to streamline reporting efforts. For example, the data verification and validation information in GPRA performance plans should be available for use by auditors in their internal control assessment of the MD&A discussion of performance results.
- Pre-decisional budgetary information for the budget out years is not to be released in the MD&A or in supporting documentation.
- Trends should be analyzed (not just stated) and if trends indicate problems, then actions taken or planned to be taken to improve or eliminate the problems, are to be identified. Program and financial performance results should show results for at least 4 years (or other periodic interval) where data exists.
- Financial management performance information is to link with and reflect the performance under CFO Five-Year Plans, Corrective Action Plans, and Remediation Plans.
- In addition to these requirements, OPDIVs should continue to improve the discussion of cost effectiveness of programs each year. The narrative linking full costs with actual performance of major programs and activities must be consistent with the financial data presented in the Statement of Net Cost and applicable schedules.

D. Principal Financial Statements and Notes

OMB Bulletin 97-01 requires agencies to prepare the following principal statements:

- Balance Sheet
- Statement of Net Cost
- Statement of Changes in Net Position
- Statement of Budgetary Resources
- Statement of Financing

OPDIVs will prepare each principal statement as presented in Exhibits 5-20-C.1 through 5-20-C.29 and the accompanying notes in accordance with Exhibit 5-20-D. OPDIV dollar amounts will be rounded to the

nearest thousand. Departmental dollars will be rounded to the nearest million. Comparative statements and accompanying notes are **not** required for FY 2000.

The principal financial statements may be a consolidated statement or a consolidating statement displaying the major budget functions of the President's budget. For those OPDIVs having more than one major budget function, the scope of the audit will determine whether a consolidated statement (5-20-C.1) or a multi-column consolidating statement (5-20-C.2) will be prepared. When a consolidated statement is prepared the consolidating statement will be placed in the "Other Accompanying Information" segment of the report. When the OPDIV prepares both consolidated statements and supplemental consolidating statements, eliminations will be displayed on both statements.

The financial statement line items are designed to display information at a summary level. Detailed information is to be presented in the formatted footnotes and/or the accompanying narrative. Lines of data should not be combined in the "Other" line of the report. When "Other" consists of only one SGL item, the name of the item may be used rather than "Other."

Presently, the Statement of Budgetary Resources and the Statement of Financing will be prepared on a combined basis.

OMB requires a Statement of Custodial Activity for agencies whose primary mission is the collection of taxes and duties (IRS), or whose significant activities include collecting nonexchange revenue (Customs Service) for the General Fund of the Treasury, a trust fund, or other recipient entities. When OPDIVs have material custodial collections, a disclosure note will be prepared to show the sources and disposition of these custodial collections. Currently, the only material custodial collections identified are the collections for child support enforcement by ACF and the royalty collections made by NIH. If other OPDIVs believe they have custodial activity material enough to warrant disclosure in the footnotes, this should be discussed with Division of Accounting and Fiscal Policy (DAFP).  
[NOTE: Miscellaneous Receipts due to Treasury may fall under the technical definition of custodial activity, but they are **not** to report the receipts as custodial collections.]

E. Required Supplementary Stewardship Information (RSSI)

These reports consist of:

Stewardship PP&E  
Stewardship Investments  
Social Insurance

Stewardship PP&E includes Heritage Assets and Stewardship Land. Presently these apply only to the Indian Health Service (IHS). Stewardship Investments includes Non-federal Physical Property, Human Capital and Research and Development (R&D). Presently all OPDIVs have R&D except HCFA, IHS, PSC and SAMHSA. Only ACF and NIH report Human Capital and only IHS reports Non-federal Physical Property.

F. Required Supplementary Information (RSI)

These reports consist of:

- Statement of Budgetary Information
- Segment Information
- Deferred Maintenance
- Intra-governmental Balances

Supplementary information for the Statement of Budgetary Resources will be aggregated and presented as reported on the Program and Financing Schedule (P&F). Segment Information is the additional data required for Franchise and Revolving Funds when these data are not presented as a separate column on the consolidating balance sheet. The financial data will show costs and revenues by product line. In addition to the net cost summary, the services provided will be described as well as the identity of major customers. Deferred maintenance reports on the condition, costs to return to acceptable condition, the maintenance scheduled and that actually performed on both General PP&E and Stewardship PP&E. Two methods of determining costs are provided: that based on condition assessment surveys or life-cycle cost forecasts. The Intra-governmental Balances reports the financial statement asset and liability lines by the dollars related to agency partner. When the asset/liability category comprise less than 20-percent of the category the agency partner dollars may be aggregated into one figure. In addition, exchange revenue and non-exchange revenue is to be reported by intra-governmental partner. Revenues (net of inter-OPDIV activity) less than \$500 million need not be reported. The OPDIVs must report in detail since the threshold applies only to the HHS level. In addition the report calls for reporting, in total, the full cost of generating the revenue.

G. Other Accompanying Information

These reports consist of:

- Consolidating Balance Sheet by Budget Function, OPDIV and HHS
- Consolidating Balance Sheet by OPDIV, HHS
- Consolidating Statement of Net Cost by Budget Function, OPDIV and HHS

Gross Cost and Revenue, OPDIV (by GPRA Program), and HHS (by OPDIV)  
Consolidating Statement of Changes in Net Position by Budget Function, OPDIV and HHS  
Hospital Insurance (HI) & Supplemental Medical Insurance (SMI)  
Medicare Trust Fund Projections  
Statement of Account of Medicare Trust Fund Investments  
Federal Managers' Financial Integrity Act  
Prompt Pay  
Civil Monetary Penalties

The format of the first five reports, together with the SGL crosswalks, explain the contents. OPDIVs and the Department have discretion on the format and content of the latter six reports. Other reports of interest to report readers may be included.

#### **5-20-30      ELIMINATIONS**

Eliminations are intra-governmental transactions that must be identified and eliminated from the financial statements so that assets, liabilities, expenses and revenues will not be double-counted. These transactions are identified by adding the sub-account code "G" to each general ledger account and maintaining a subsidiary file maintained by partner code and by internally developed codes or other identification for the intra-OPDIV eliminations. The governmental transactions within an OPDIV are to be eliminated on applicable OPDIV financial statements, those between OPDIVs are to be eliminated on applicable Departmentwide financial statements, and those between Agencies are to be eliminated on the financial report of the United States government.

Intra-governmental transaction data maintained in the OPDIV subsidiary G-partner file will be transmitted to the Department through the AFS for the production of the Intra-governmental Balances Report, Exhibit 5-20-C.20. The data pertaining to inter-OPDIV transactions will be used by DAFP to compare balances between OPDIVs and to assist in resolving large differences. When the inter-OPDIV transaction balances are not equal at year-end, DAFP will determine the most conservative amount to be eliminated on the HHS-wide financial statements. In addition, these data and comparisons between OPDIV records will be provided to the OIG for their review, and the data will also be used in accomplishing the FACTS I verifications. OPDIVs will assure that the September 30<sup>th</sup> "G" balances on the subsidiary records and reported in AFS equal the "G" balances reported under FACTS I.

As previously stated, financial statements are prepared at the combined level and eliminations are shown to arrive at the consolidated level.

OMB, GAO and the Treasury are concentrating on improving the reporting of intra-governmental transactions. Treasury required in FY 1999 that balances be confirmed with four major trading partners: Treasury, Bureau of Public Debt (BPD), Labor and OPM. DAFP will issue supplemental guidance to that contained in Treasury's "Intragovernmental Fiduciary Transactions Accounting Guide."

OMB's Technical Amendment to Bulletin 97-01 requires entities to reconcile balances with trading partners at least annually as of the fiscal year-end and encourages a quarterly reconciliation. Methods to accomplish these reconciliations are released in a Version 2 Draft of June 9, 2000 of the "Federal Intragovernmental Transactions Accounting Policies and Procedures Guide". This guide will be forthcoming in a TFM from Treasury's Financial Management Service (FMS).

#### **5-20-40      MANAGEMENT AND LEGAL REPRESENTATION LETTERS**

Before the audit of the financial statement is completed, OPDIVs must furnish the auditor a "Management Representation Letter" which contain assertions that may affect the audit opinion and assertions concerning the effectiveness of internal controls, the system's substantial compliance with Federal financial management system requirements and compliance with laws and regulations. An illustration of this letter is at Appendix E, OMB Bulletin 98-08.

OPDIVs must also request that their legal counsel present to the auditor a "Legal Representation Letter" concerning the potential for litigation, claims and assessments at September 30 as well as a follow-on letter for any impending actions from September 30 to the completion of the audit. These legal letters are also the basis for recording contingent liabilities or making other applicable disclosures to the financial statement. In addition to the OPDIV legal representation letters, the OIG requires similar letters from OGC's Administrative and Business Law Division to support the HHS Accountability Report.

#### **5-20-50      AUTOMATED TRANSMISSION - FINANCIAL STATEMENTS**

OPDIVs will submit their financial statements, supplemental statements and schedules, and notes to the Department electronically. The data collection and electronic transmission is termed "Automated Financial System (AFS)." The AFS uses the standard financial statement formats and notes contained in this chapter's Exhibits.

The AFS will compile the data to produce the HHS-wide financial statements and notes for inclusion in the HHS Accountability Report. OPDIVs may use the AFS to prepare their own financial statements and notes if they desire.

Detailed guidance regarding the submission of OPDIV financial data to AFS is provided under separate cover.

#### **5-20-60      REPORTING DUE DATES**

The due date for the Department's Chief Financial Officer to submit the HHS Accountability Report to OMB is March 1 of the year following the current fiscal year reported. OPDIV draft financial statements and notes shall be submitted for review and consolidation to OFP as soon as possible. OF will finalize the HHS-wide consolidated statements and notes by the middle of February to allow for a final review and submission to OMB by the March 1 deadline. Ample time must be given to submitting the OPDIVs and the Department's Discussion and Analysis segment of the reports to OMB. Exhibit 5-20-A lists the Key Milestones for Preparation and Audit of Financial Statements, generally in the sequence of events that must take place. Each year the Office of Finance, Office of the Inspector General and auditors will agree upon the specific dates that each OPDIV and audit must meet during the course of the audit and the completion of the financial report.

Preparers should verify to their satisfaction, and include to the extent possible, all financial adjustments to the financial statements recommended by the auditors. The final audit reports prepared by the OPDIV auditors should accompany their financial report and the audit report by the Office of Inspector General (OIG) should accompany the March 1 submission of the HHS Accountability report. **[NOTE:** Although the OIG usually prepares individual audit reports of the OPDIVs, this report does not suffice for the annual financial report described in this chapter.]

To meet the schedule negotiated with each OPDIV, the OPDIV financial manager must plan effectively to ensure that his/her annual report is produced in a timely manner. Consistent with the established milestones, the plan should be coordinated with all involved OPDIV organizational components. Management staff of the OPDIVs should be involved in report preparation and review to assist in defining and evaluating the program area(s) reported. Additionally, the finished appearance of each report should reflect the high professional standards of the Department.

**5-20-70      AUDITOR'S REPORT**

Financial statements are the direct responsibility of management, and management alone is responsible for their content. The audit report is the means by which the auditor expresses an opinion on the fairness of the financial statements. By stating exceptions in the audit report, the auditor focuses management's attention to areas where improvements are required.

The auditor's opinion shall include:

- S      A statement that the financial statements were audited in accordance with Government Auditing Standards and the provisions of the applicable OMB bulletin on the audit requirements for federal financial statements.
- S      A statement that the disclosures in the financial statements are adequate.
- S      Exceptions or qualifications to the information presented in the financial statements are concisely stated in the report.
- S      An opinion (unqualified, qualified, adverse, or disclaimer of an opinion) as to whether the financial statements, taken as a whole, are presented fairly, in all material respects, in accordance with applicable accounting standards.

Government Auditing Standards also require the auditor to prepare reports on the internal accounting controls and compliance with laws and regulations. A separate management letter may be issued containing those control weaknesses and compliance matters that were determined to be of lesser significance than the matters presented in the reports on internal controls and compliance with laws and regulations.

Certain programs/funds included in financial statements may be prepared on an unaudited basis, and will be so indicated. HHS's annual financial statement audits will be controlled by OMB Bulletin No. 98-08, dated August 24, 1998, and subsequent releases.

**HHS REPORTING ENTITIES**

1. Health Care Financing Administration (HCFA)
2. Administration for Children and Families (ACF)
3. Administration on Aging (AoA)
4. Food and Drug Administration (FDA)
5. Health Resources and Services Administration (HRSA)
6. Indian Health Service (IHS)
7. Centers for Disease Control (CDC -Includes ATSDR)
8. National Institutes of Health (NIH)
9. Substance Abuse & Mental Health Services Administration (SAMHSA)
10. Agency for Healthcare Research and Quality (AHRQ)
11. Program Support Center (PSC)
12. Office of the Secretary (OS)
13. HHS (Department-wide)

The following milestones were initially established by OFP/OIG staff and then updated for elimination policy, FACTS I, revised OMB Bulletin 98-08 regarding legal claims and OFP consolidation procedures. These milestones should be considered as "generic" guidelines. OFP/OIG, OPDIVs and their auditors will establish dates to satisfy phased audit requirements. Financial statements and notes data will be transmitted to the Department via AFS in sufficient time for the HHS-wide consolidated statements, its audit by the OIG and submission to OMB by March 1st.

**Key Milestones for Preparation and Audit  
 of Financial Statements**

Milestones at OPDIV Level	
1	Funding for audit provided - included in budget request submitted.
2	Audit Contract in place.
3	Entrance conferences held.
4	Planning phase completed by Auditors.
5	Auditor requests CFO/FMO to issue "letter of inquiry" on claims.
6	Internal control "testing phase" documentation provided the auditor. Also provide the auditor with a list of key performance measures to be used on the OPDIV MD&A Overview.
7	Provide OFP ASCII elimination file as of 6/30 (OFP will subsequently provide analysis to OIG).
8	Provide 6/30 trial balance of accounts and agreed upon subsidiary reports and reconciliations to auditor; auditor begins substantive interim procedures.
9	Issue "letter of inquiry" to OPDIV legal counsel to gather claims data and to prepare "legal representation" letter for auditor.
10	Pro-forma financial statements provided to auditors.
11	Audit work on internal controls completed.
12	Substantive procedures completed by auditor.
13	Year-end close-out completed.

**Key Milestones for Preparation and Audit  
 of Financial Statements**

Milestones at OPDIV Level	
14	Electronically transmit FACTS MAF data changes to Treasury.
15	Receive FECA, OPM pension and other inter-entity transaction information from OFP.
16	PMS provides accrual/advance reports.
17	Allocation to GPRA programs completed; submitted to auditor for review (excluding inter-entity transactions and other late data).
18	Begin drafting MD&A.
19	Adjusting entries prepared, recorded and adjusted trial balance prepared as of 9/30; provided to auditor along with agreed upon subsidiary reports and reconciliations; provide estimates for inter-entity data not yet included (such as OPM and FECA data).
20	Draft financial statements provided to auditor, and copies to OFP via AFS transmission (includes GPRA allocations).
21	FECA/OPM allocations posted and submitted to auditor for review.
22	2108/6653/224 reconciliations completed and any adjustments recorded and submitted to auditor for review, along with other late adjustments.
23	Provide OFP ASCII elimination file as of 9/30 (OFP will subsequently provide analysis to OIG).
24	OPDIV counsel furnishes claims data to include Liability and Note Disclosure. Treasury Judgement Fund from applicable sources.
25	Insure all missing documentation has been provided the auditor, otherwise fieldwork cannot be completed.
26	Furnish auditor 9/30 elimination data (3 levels with supporting data).
27	Legal representation letter signed and presented to auditor, copy to OFP.

**Key Milestones for Preparation and Audit  
 of Financial Statements**

Milestones at OPDIV Level	
28	Audit procedures completed.
29	Draft MD&A provided to auditor and copies to OFP. OPDIV CFO will send a copy of the MD&A to OMB for review/approval.
30	Auditor prepares final adjustments.
31	CFO requests and meets with auditor to review audit findings.
32	OFP furnishes OMB comments on MD&A to OPDIVs - negotiates any changes.
33	Supplemental allocation to GPRA programs to include all adjustments agreed to 12/31.
34	Final adjustments recorded and financial statements prepared; furnished auditor and OFP (via AFS transmission).
35	Management representation letter signed and furnished to auditor with copy to OFP.
36	Second legal representation letter signed and furnished to auditor (any significant items after 9/30 to be noted in financial statements).
37	Final MD&A and updated notes provided to auditor.
38	Auditors' discussion draft provided to OPDIVs and OFP.
39	Provide auditors with comments on discussion draft.
40	Exit conferences held - final changes discussed.
41	FACTS transmission of ATBs and Notes to Treasury by 2/1.
42	Treasury e-mails summarized FACTS data for verification.
43	Auditor issues final report to OPDIV, OIG and OFP (15 copies).
44	Treasury formatted FACTS data checked to OPDIV ATBs and financial statements 2/8.
45	Any FACTS adjustments to Treasury by 2/23.

**Key Milestones for Preparation and Audit  
of Financial Statements**

<b>Milestones at OPDIV Level</b>	
46	OPDIV hard copy statements transmitted to OMB through OFP.
47	OPDIV CFO verifies FACTS data to HHS CFO for Department's 3/2 verification to Treasury.
48	OPDIV statements posted on Internet.

**Key Milestones for Preparation and Audit  
 of Financial Statements**

<b>Milestones at HHS Level</b>	
1	OFPP, from OPDIV files, compares 6/30 inter-OPDIV eliminations and attempts to resolve differences.
2	OFPP receives FECA/payroll related data from Labor and OPM; allocates FECA and issues instructions to Payroll for OPDIV payroll related allocations.
3	OFPP receives AFS electronic transmission of OPDIV draft financial statements and notes.
4	OFPP, from OPDIV files, compares 9/30 inter-OPDIV eliminations and attempts to resolve differences.
5	OFPP receives OPDIV draft MD&A; furnishes to OMB.
6	OFPP sends "letter of inquiry" to OGC; requests interim response on Department legal representation letter (as of 9/30); and requests that updated response be sent to OIG.
7	OMB furnishes MD&A comments to OFPP; OFPP reviews and furnishes to OPDIV for amendment.
8	OFPP receives updated AFS electronic transmission of financial statements and notes.
9	OFPP consolidates OPDIV statement data into HHS-wide statements and provides to OIG.
10	OFPP updates HHS-wide statements for any late OPDIV adjustments and notes; provides to OIG.
11	OFPP completes inter-OPDIV elimination entries and furnishes to OIG.
12	OFPP and OGC prepare format of legal response (support for financial statement; OIG to review).
13	OFPP begins internal clearance for Accountability report.
14	OFPP submits HHS draft MD&A to OPDIVs and OMB for review.
15	OFPP OPDIV desk officers assist OPDIVs with FACTS verification worksheets.

**Key Milestones for Preparation and Audit  
 of Financial Statements**

<b>Milestones at HHS Level</b>	
16	OFPP enters eliminations entries on HHS-Wide financial statements.
17	OFPP completes MD&A and begins publication procedures; furnishes to OIG.
18	OIG completes review of HHS-wide MD&A, financial statements and notes.
19	OPDIV approval and OMB comments on HHS MD&A due; submit any changes to OIG
20	OFPP finalizes HHS-wide consolidated statements and notes; furnishes to OIG and sends to publisher.
21	OFPP completes HHS-wide management representation letter; OGC completes HHS-Wide legal representation letters and furnishes to OIG.
22	Department-wide level audit findings briefing by OIG to DASF.
23	HHS submits HHS Accountability Report (draft copy) and OPDIV financial reports to OMB.
24	Secretarial approval obtained.
25	OFPP receives Summarized FACTS data via FMS Intranet.
26	OIG renders opinion on HHS Accountability Report.
27	OGC submits updated legal representation letter to OIG, copy to OFPP.
28	OFPP furnishes the final HHS Accountability Report to OMB.
29	CFO Facts verification to Treasury and OMB.
30	HHS posts Accountability Report to Internet.

## **Financial Statement Formats and Crosswalks**

### **Principal Financial Statements:**

Consolidated Balance Sheet (for OPDIV and Department)	Exhibit 5-20-C.1
Consolidating Balance Sheet (optional OPDIV Budget Function, multi-column)	Exhibit 5-20-C.2
Consolidated Statement of Net Cost (for Department)	Exhibit 5-20-C.3
Consolidated Statement of Net Cost (for OPDIV)	Exhibit 5-20-C.4
Consolidating Statement of Net Cost (optional OPDIV Budget Function, multi-column)	Exhibit 5-20-C.5
Consolidated Statement of Changes in Net Position (for OPDIV and Department)	Exhibit 5-20-C.6
Consolidating Statement of Changes in Net Position (optional OPDIV Budget Function, multi-column)	Exhibit 5-20-C.7
Combined Statement of Budgetary Resources (for OPDIV and Department)	Exhibit 5-20-C.8
Combined Statement of Financing (for OPDIV and Department)	Exhibit 5-20-C.9

### **Required Supplementary Stewardship Information (RSSI):**

Stewardship PP&E (for applicable OPDIVs and Department)	Exhibit 5-20-C.10
Stewardship Investment – Nonfederal Physical Property (for applicable OPDIVs & Dept)	Exhibit 5-20-C.11
Stewardship Investment – Human Capital (for applicable OPDIVs and Department)	Exhibit 5-20-C.12
Stewardship Investment – R&D (for Department)	Exhibit 5-20-C.13
Stewardship Investment - R&D (for OPDIV)	Exhibit 5-20-C.14

### **Required Supplementary Information (RSI):**

Combining Statement of Budgetary Resources (for Department)	Exhibit 5-20-C.15
Combining Statement of Budgetary Resources (for OPDIVs)	Exhibit 5-20-C.16
Condensed Balance Sheet: Franchise & Intragovernmental Support Revolving Funds (for applicable OPDIV & Department Segment Information)	Exhibit 5-20-C.17
Condensed Statement of Net Cost: Franchise & Intragovernmental Support Revolving Funds (for applicable OPDIV & Department Segment Information)	Exhibit 5-20-C.18
Deferred Maintenance (for OPDIV and Department)	Exhibit 5-20-C.19
Intra-governmental Balances (for OPDIV and Department)	Exhibit 5-20-C.20

### **Other Accompanying Information:**

Consolidating Balance Sheet by Budget Function (for Department)	Exhibit 5-20-C.21
Consolidating Balance Sheet by Budget Function (for OPDIV)	Exhibit 5-20-C.22
Consolidating Balance Sheet by Operating Division (for Department)	Exhibit 5-20-C.23
Consolidating Statement of Net Cost by Budget Function (for Department)	Exhibit 5-20-C.24
Consolidating Statement of Net Cost by Budget Function (for OPDIV)	Exhibit 5-20-C.25
Gross Cost & Exchange Revenue by OPDIV (for Department)	Exhibit 5-20-C.26

**Financial Statement Formats and Crosswalks**

Gross Cost & Exchange Revenue (for OPDIV)	Exhibit 5-20-C.27
Consolidating Statement of Changes in Net Position by Budget Function (for Department)	Exhibit 5-20-C.28
Consolidating Statement of Changes in Net Position by Budget Function (for OPDIV)	Exhibit 5-20-C.29

Principal Statement\*

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 CONSOLIDATED BALANCE SHEET  
 As of September 30, 2000  
 (in thousands)

		"Budget Function"		
		Combined	Intra- OPDIV Elimi- nations	Consoli- dated Totals
		<u>Totals</u>	<u>nations</u>	<u>Totals</u>
<b>ASSETS</b>				
1	Intragovernmental			
1A	Fund Balance with Treasury (Note 2)	\$ XXX	\$ XXX	\$ XXX
1B	Investments, Net (Note 3)	XXX	XXX	XXX
1C	Accounts Receivable, Net (Note 4)	XXX	XXX	XXX
1D	Other Assets (Note 10)	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
1E	Total Intragovernmental	XXX	XXX	XXX
2				
2A	Investments, Net (Note 3)	XXX	XXX	XXX
2B	Accounts Receivable, Net (Note 4)	XXX	XXX	XXX
2C	Loans Receivable & Foreclosed Property, Net (Note			
5)		XXX	XXX	XXX
2D	Advances to Grantees (Note 6)	XXX	XXX	XXX
2E	Cash & Other Monetary Assets (Note 7)	XXX	XXX	XXX
2F	Inventory & Related Property, Net (Note 8)	XXX	XXX	XXX
2G	General Property, Plant, & Equipment, Net (Note			
9)		XXX	XXX	XXX
2H	Other Assets (Note 10)	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
<b>3</b>	<b>TOTAL ASSETS</b>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>

Principal Statement\*

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 CONSOLIDATED BALANCE SHEET  
 As of September 30, 2000  
 (in thousands)

		"Budget Function"		
		Combined	Intra- OPDIV Elimi- nations	Consoli- dated Totals
		<u>Totals</u>	<u>nations</u>	<u>Totals</u>
<b>LIABILITIES</b>				
4	Intragovernmental			
4A	Accounts Payable (Note 11)	\$ XXX	\$ XXX	\$ XXX
4B	Environmental & Disposal Costs (Note 13)	XXX	XXX	XXX
4C	Debt	XXX	XXX	XXX
4D	Accrued Payroll & Benefits (Note 16)	XXX	XXX	XXX
4E	Other Liabilities (Note 17)	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
4F	Total Intragovernmental	XXX	XXX	XXX
5				
5A	Accounts Payable (Note 11)	XXX	XXX	XXX
5B	Entitlement Benefits Due & Payable (Note 12)	XXX	XXX	XXX
5C	Accrued Grants Liability (Note 6)	XXX	XXX	XXX
5D	Environmental & Disposal Costs (Note 13)	XXX	XXX	XXX
5E	Debt Held by the Public	XXX	XXX	XXX
5F	Loan Guarantees (Note 14)	XXX	XXX	XXX
5G	Federal Employee & Veterans' Benefits (Note 15)	XXX	XXX	XXX
5H	Accrued Payroll & Benefits (Note 16)	XXX	XXX	XXX
5I	Other Liabilities (Note 17)	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
6	<b>TOTAL LIABILITIES</b>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
<b>NET POSITION (Note 18)</b>				
7	Unexpended Appropriations	XXX	XXX	XXX
8	Cumulative Results of Operations	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
9	Total Net Position	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
10	<b>TOTAL LIABILITIES &amp; NET POSITION</b>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>

The accompanying notes are an integral part of these statements.

\* Note: This principal statement format should be used by OPDIVs which have only one budget function and no Consolidating Balance Sheet. The column heading "Budget Function" should be renamed to reflect the OPDIV's correct

budget function title: "Education, Training, and Social Services," or "Health." All three columns will be used.

OPDIVs with multiple budget functions may prepare the optional Consolidating ing Balance Sheet shown in Exhibit 5-20-C.2 as their principal statement, or they may prepare this Consolidated Balance Sheet, as long as a Consolidating Balance Sheet by Budget Function (Exhibit 5-20-C.22) is included in the "Other Accompanying Information" section of the financial statements. The combined and eliminations columns will always be reported on both the Consolidated Balance Sheet and the Consolidating Balance Sheet by Budget Function.

The HHS-wide Balance Sheet will use the consolidated statement format (Exhibit 5-20-C.1) with supplemental consolidating schedules (Exhibit 5-20-C.21 and Exhibit 5-20-C.23).

BALANCE SHEET REPORT CROSSWALK

<u>LINE</u> <u>NUMBER</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COL</u> <u>UMN</u>	<u>ACCT</u> <u>NUMBER</u>	<u>G/N</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL INFORMATION</u> <u>REQUIRED</u>
<b>ASSETS</b>						
1					<b>INTRAGOVERNMENTAL</b>	
1A					<b>FUND BALANCE WITH TREASURY</b>	
	POST	E	1011	G	AUTHORITY	
	POST	E	1012	G	DISBURSEMENTS (OTHER THAN PAYROLL)	E/NE
	POST	E	1013	G	DISBURSEMENTS (PAYROLL)	
	POST	E	1014	G	FOREIGN DISBURSEMENTS	E/NE
	POST	E	1015	G	COLLECTIONS	E/NE
	POST	E	1016	G	DEPOSIT FUNDS AND BUDGET CLEARING/SUSPENSE ACCTS	
1B					<b>INVESTMENTS, NET</b>	
	POST	E	1343	G	INTEREST RECEIVABLE ON INVESTMENTS	
	POST	E	1349	G	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	RELATED TO INVESTMENTS
	POST	E	1610	G	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY PUBLIC DEBT	
	POST	E	1611	G	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY PUBLIC DEBT	
	POST	E	1612	G	PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY PUBLIC DEBT	

\* Note:

- G = Federal
- N = Non-Federal
- E = Entity (If blank in AI column, denotes Entity)
- NE = Non-Entity
- C = Covered by Budgetary Resources (If blank in AI column, denotes Covered)
- NC = Not Covered by Budgetary Resources

BALANCE SHEET REPORT CROSSWALK

<u>LINE</u> <u>NUMBER</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COL</u> <u>UMN</u>	<u>ACCT</u> <u>NUMBER</u>	<u>G/N</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL INFORMATION</u> <u>REQUIRED</u>
	POST	E	1613	G	AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY PUBLIC DEBT	
	POST	E	1620	G	INVESTMENTS IN SECURITIES OTHER THAN PUBLIC DEBT	
	POST	E	1621	G	DISCOUNT ON SECURITIES OTHER THAN PUBLIC DEBT	
	POST	E	1622	G	PREMIUM ON SECURITIES OTHER THAN PUBLIC DEBT SECURITIES	
	POST	E	1623	G	AMORTIZATION OF PREMIUM AND DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY PUBLIC DEBT	
	POST	E	1690	G	OTHER INVESTMENTS	
1C					<b>ACCOUNTS RECEIVABLE, NET</b>	
	POST	E	1311	G	ADVANCES AND REIMBURSEMENTS RECEIVABLE BILLED	E/NE
	POST	E	1312	G	REFUNDS RECEIVABLE	E/NE
	POST	E	1313	G	GENERAL/TRUST FUND RECEIPTS RECEIVABLE	E/NE
	POST	E	1314	G	ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	E/NE
	POST	E	1318	G	ACCOUNTS RECEIVABLE - NON- CURRENT	
	POST	E	1319	G	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	E/NE
	POST	E	1320	G	EMPLOYEE BENEFITS CONTRIBUTIONS RECEIVABLE	
	POST	E	1325	G	TAXES RECEIVABLE	NOT USED IN HHS
	POST	E	1329	G	ALLOWANCE FOR LOSS ON TAXES RECEIVABLE	NOT USED IN HHS
	POST	E	1330	G	RECEIVABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCE	
	POST	E	1335	G	EXPENDITURE TRANSFERS RECEIV	
	POST	E	1344	G	INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS	E/NE Related to Accounts Rec.
	POST	E	1349	G	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	E/NE Related to Accounts Rec.

BALANCE SHEET REPORT CROSSWALK

<u>LINE</u> <u>NUMBER</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COL</u> <u>UMN</u>	<u>ACCT</u> <u>NUMBER</u>	<u>G/N</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL INFORMATION</u> <u>REQUIRED</u>
1D					<b>OTHER</b>	
	POST	E	1414	G	ADVANCES TO OTHERS BY NON- EXPENDITURE TRANSFERS	
	POST	E	1417	G	ADVANCES TO OTHERS - OTHER THAN THROUGH PMS	
	POST	E	1451	G	PREPAYMENTS	
	POST	E	1452	G	DEFERRED CHARGES	
	POST	E	1920	G	UNREQUISITIONED AUTHORIZED APPROPRIATIONS	
	POST	E	1921	G	RECEIVABLES FROM APPROPRIATION	DO NOT USE WITHOUT PERMISSION FROM TREAS/OMB
	POST	E	1922	G	BORROWINGS RECEIVED FROM TREASURY	DO NOT USE WITHOUT PERMISSION FROM TREAS/OMB
	POST	E	1990	G	OTHER ASSETS	
1E					TOTAL INTRAGOVERNMENTAL ASSETS	CALCULATION (SUM 1A THROUGH 1D)
2					[NO TITLE]	
2A					<b>INVESTMENTS, NET</b>	
	POST	E	1343	N	INTEREST RECEIVABLE ON INVESTMENT	
	POST	E	1349	N	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	
	POST	E	1620	N	INVESTMENTS IN SECURITIES OTHER THAN PUBLIC DEBT SECURITIES	
	POST	E	1621	N	DISCOUNT ON SECURITIES OTHER THAN PUBLIC DEBT SECURITIES	
	POST	E	1622	N	PREMIUM ON SECURITIES OTHER THAN PUBLIC DEBT SECURITIES	
	POST	E	1623	N	AMORTIZATION OF PREMIUM AND DISCOUNT ON SECURITIES OTHER THAN PUBLIC DEBT SECURITIES	
	POST	E	1690	N	OTHER INVESTMENTS	

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2B					<b>ACCOUNTS RECEIVABLE, NET</b>	
	POST	E	1311	N	ADVANCES AND REIMBURSEMENTS BILLED	E/NE
	POST	E	1312	N	REFUNDS RECEIVABLE	E/NE
	POST	E	1313	N	GENERAL/TRUST FUND RECEIPTS RECEIVABLE	E/NE
	POST	E	1314	N	ADVANCES AND REIMBURSEMENTS RECEIVABLE UNBILLED	E/NE
	POST	E	1315	N	AUDIT DISALLOWANCES RECEIVABLE	
	POST	E	1316	N	ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES	
	POST	E	131A	N	ANTICIPATED RECOVERY -PROGRAM DISALLOWANCE	
	POST	E	1317	N	INSURANCE PREMIUMS RECEIVABLE	
	POST	E	1318	N	ACCOUNTS RECEIVABLE - NON-CURRENT	
	POST	E	1319	N	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	E/NE
	POST	E	1320	N	EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE	
	POST	E	1344	N	INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS	E/NE
	POST	E	134A	N	INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS	E/NE
	POST	E	1349	N	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	E/NE
	POST	E	1361	N	PENALTIES, FINES AND ADMIN. FEES RECEIVABLE ON DELINQUENT ACCTS	E/NE
	POST	E	1369	N	ALLOWANCE FOR LOSS ON PENALTIES, FINES AND ADMINISTRATIVE FEES REC	E/NE Related to Delinquent Accts

BALANCE SHEET REPORT CROSSWALK

<u>LINE</u> <u>NUMBER</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COL</u> <u>UMN</u>	<u>ACCT</u> <u>NUMBER</u>	<u>G/N</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL INFORMATION</u> <u>REQUIRED</u>
2C					<b>LOANS RECEIVABLE &amp; FORECLOSED PROPERTY, NET</b>	
	POST	E	1341	N	INTEREST RECEIVABLE ON LOANS	
	POST	E	1344	N	INTEREST REC ON GENERAL/TRUST FUND RECEIPTS	On loans
	POST	E	134B	N	INTEREST RECEIVABLE ON DELINQUENT LOANS	
	POST	E	1349	N	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	Related to loans
	POST	E	1351	N	LOANS RECEIVABLE - PRINCIPAL	
	POST	E	1352	N	LOANS RECEIVABLE - COLLECTION	
	POST	E	1353	N	GENERAL/TRUST FUND RECEIPTS - LOANS REC-PRINCIPAL	
	POST	E	1354	N	GENERAL/TRUST FUND RECEIPTS - LOANS REC - COLLECTIONS	
	POST	E	1355	N	LOANS RECEIVABLE- GUARANTEED/PLEDGED - PRINCIPAL	
	POST	E	1356	N	LOANS RECEIVABLE-GUARANTEED PLEDGED - COLLECTIONS	
	POST	E	1357	N	LOANS RECEIVABLE - DEFAULTED PRINCIPAL	
	POST	E	1358	N	LOANS RECEIVABLE-DEFAULTED - COLLECTION	
	POST	E	135A	N	LOANS RECEIVABLE - CURRENT	
	POST	E	1359	N	ALLOWANCE FOR LOSS ON LOANS RECEIVABLE	
	POST	E	1362	N	PENALTIES, FINES AND ADMIN. FEES RECEIVABLE ON DELINQUENT LOANS	
	POST	E	1369	N	ALLOWANCE FOR LOSS ON PENALTIES, FINES AND ADMIN. FEES RECEIVABLE	Related to delinquent loans
	POST	E	1399	N	ALLOWANCE FOR SUBSIDY	
	POST	E	1551	N	FORECLOSED PROPERTY	NOT CURRENTLY USED IN HHS
	POST	E	1559	N	FORECLOSED PROPERTY - ALLOWANCE	NOT CURRENTLY USED IN HHS

**BALANCE SHEET REPORT CROSSWALK**

<u>LINE</u> <u>NUMBER</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COL</u> <u>UMN</u>	<u>ACCT</u> <u>NUMBER</u>	<u>G/N</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL INFORMATION</u> <u>REQUIRED</u>
2D					<b>ADVANCES TO GRANTEES</b>	
	POST	E	1413	N	ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS	1413 & 1418 WILL BE NETTED, IF A DR BALANCE REPORT AS AN ASSET, IF A CR BALANCE REPORT AS A LIABILITY, IN 5C, ACCRUED GRANTS LIAB.
	POST	E	1418	N	ADVANCES TO OTHERS-ESTIMATED ACCRUAL	See above
2E					<b>CASH &amp; OTHER MONETARY ASSETS</b>	
	POST	E	1110	N	UNDEPOSITED COLLECTIONS	NOT USED IN HHS
	POST	E	1120	N	IMPREST FUNDS	
	POST	E	1130	N	FUNDS HELD BY THE PUBLIC	NOT USED IN HHS
	POST	E	1190	N	OTHER CASH	E/NE
	POST	E	1195	N	OTHER MONETARY ASSETS	E/NE
	POST	E	1200	N	FOREIGN CURRENCY	E/NE
	POST	E	1530	N	SEIZED MONETARY INSTRUMENTS	NOT USED IN HHS
	POST	E	1531	N	SEIZED MONETARY INSTRUMENTS	NOT USED IN HHS
	POST	E	1532	N	SEIZED CASH DEPOSITS	NOT USED IN HHS
2F					<b>INVENTORY &amp; RELATED PROPERTY, NET</b>	
	POST	E	1511	N	OPERATING MATERIALS AND SUPPLIES HELD FOR SALE	
	POST	E	1512	N	OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE	
	POST	E	1513	N	OPERATING MATERIALS AND SUPPLIES-EXCESS, UNSERVICEABLE & OBSOLETE	
	POST	E	1521	N	INVENTORY PURCHASED FOR RESALE	
	POST	E	1522	N	INVENTORY HELD IN RESERVE FOR FUTURE SALE	
	POST	E	1523	N	INVENTORY HELD FOR REPAIR	

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<u>LINE</u> <u>NUMBER</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COL</u> <u>UMN</u>	<u>ACCT</u> <u>NUMBER</u>	<u>G/N</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL INFORMATION</u> <u>REQUIRED</u>
	POST	E	1524	N	INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE	
	POST	E	1525	N	INVENTORY - RAW MATERIALS	
	POST	E	1526	N	INVENTORY - WORK-IN-PROCESS	
	POST	E	1527	N	INVENTORY - FINISHED GOODS	
	POST	E	1529	N	INVENTORY - ALLOWANCE	
	POST	E	1541	N	FORFEITED PROPERTY HELD FOR SALE NOT USED IN HHS	
	POST	E	1542	N	FORFEITED PROPERTY HELD FOR DONATION OR USE	NOT USED IN HHS
	POST	E	1549	N	FORFEITED PROPERTY - ALLOWANCE	NOT USED IN HHS
	POST	E	1561	N	COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS	NOT USED IN HHS
	POST	E	1569	N	COMMODITIES - ALLOWANCE	NOT USED IN HHS
	POST	E	1571	N	STOCKPILED MATERIAL HELD IN RESERVE	
	POST	E	1572	N	STOCKPILED MATERIAL HELD FOR SALE	
	POST	E	1591	N	OTHER RELATED PROPERTY	
	POST	E	1599	N	OTHER RELATED PROPERTY - ALLOWANCE	
2G					<b>GENERAL PROPERTY, PLANT, &amp; EQUIPMENT, NET</b>	
	POST	E	1711	N	LAND AND LAND RIGHTS	
	POST	E	1712	N	IMPROVEMENTS TO LAND	
	POST	E	1719	N	ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND	
	POST	E	1720	N	CONSTRUCTION IN PROGRESS	
	POST	E	1730	N	BLDGS, IMPROVEMENTS & RENOVATIONS	
	POST	E	1739	N	ACCUM DEPRECIATION ON BLDGS IMPROVEMENTS & RENOVATIONS	
	POST	E	1740	N	OTHER STRUCTURES AND FACILITIES	

BALANCE SHEET REPORT CROSSWALK

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	POST	E	1749	N	ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES	
	POST	E	1751	N	EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	
	POST	E	1752	N	EQUIPMENT - PENDING DISPOSAL	
	POST	E	1753	N	CENTRAL LIBRARY - EQUIPMENT & BOOKS	
	POST	E	1754	N	FEDERAL PROPERTY IN CUSTODY OF OTHERS	
	POST	E	1756	N	IT (ADP & TC) EQUIPMENT IN USE	
	POST	E	1759	N	ACCUM DEPR ON EQUIPMENT	
	POST	E	1810	N	ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	
	POST	E	1819	N	ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE	
	POST	E	1820	N	LEASEHOLD IMPROVEMENTS	
	POST	E	1829	N	ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS	
	POST	E	1830	N	INTERNAL USE SOFTWARE	
	POST	E	1839	N	ACCUMULATED AMORTIZATION ON INTERNAL USE SOFTWARE	
	POST	E	1840	N	OTHER NATURAL RESOURCES	NOT USED IN HHS
	POST	E	1849	N	ALLOWANCE FOR DEPLETION	NOT USED IN HHS
	POST	E	1890	N	OTHER GENERAL PROPERTY, PLANT AND EQUIPMENT	
2H					<b>OTHER ASSETS</b>	
	POST	E	1411	N	TRAVEL ADVANCES & EMERGENCY EMPLOYEE PAYMENTS	
	POST	E	1412	N	ADVANCES TO COMM OFFICERS	
	POST	E	1417	N	ADVANCES TO OTHERS - OTHER THAN THROUGH PMS	E/NE
	POST	E	1451	N	PREPAYMENTS	

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	POST	E	1452	N	DEFERRED CHARGES	
	POST	E	1990	N	OTHER ASSETS	
3					<b>TOTAL ASSETS</b>	CALCULATION (SUM OF 1E AND 2A THROUGH 2H)
					<b>LIABILITIES</b>	
4					<b>INTRAGOVERNMENTAL</b>	
4A					<b>ACCOUNTS PAYABLE</b>	
	POST	E	2110	G	ACCOUNTS PAYABLE	
	POST	E	2120	G	DISBURSEMENTS IN TRANSIT	NOT USED IN HHS
	POST	E	2140	G	ACCRUED INTEREST PAYABLE	Related to accts payable
	POST	E	2150	G	LIABILITY FOR ALLOCATION TRANSFERS	
	POST	E	2155	G	EXPENDITURE TRANSFER PAYABLE	
	POST	E	2170	G	SUBSIDY PAYABLE TO FINANCING ACCOUNT	C/NC
	POST	E	2179	G	CONTRA LIABILITY FOR SUBSIDY PAYABLE TO FINANCING ACCOUNT	
4B					<b>ENVIRONMENTAL &amp; DISPOSAL COSTS</b>	
	POST	E	2995	G	ESTIMATED CLEANUP COST LIABILITY	C/NC
4C					<b>DEBT</b>	
	POST	E	2140	G	ACCRUED INTEREST PAYABLE	C/NC RELATED TO DEBT
	POST	E	2510	G	PRINCIPAL PAYABLE TO TREASURY	C/NC
	POST	E	2520	G	BORROWING FROM FEDERAL FINANCING BANK	C/NC

**BALANCE SHEET REPORT CROSSWALK**

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	POST	E	2530	G	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY, NET	NOT USED IN HHS
	POST	E	2540	G	PARTICIPATION CERTIFICATES	NOT USED IN HHS
	POST	E	2590	G	OTHER DEBT	C/NC
4D					<b>ACCRUED PAYROLL &amp; BENEFITS</b>	
	POST	E	2213	G	EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE	
	POST	E	2215	G	ACCRUED WORKERS COMPENSATION	
	POST	E	2217	G	BENEFIT PREMIUMS PAYABLE TO CARRIERS (PHS)	NC
	POST	E	2225	G	UNFUNDED FECA LIABILITY	NC
	POST	E	2290	G	OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY	NC
4E					<b>OTHER LIABILITIES</b>	
	POST	E	2130	G	CONTRACT HOLDBACKS	
	POST	E	2190	G	OTHER ACCRUED LIABILITIES	C/NC
	POST	E	2311	G	ADVANCES FROM FEDERAL AGENCIES FOR DISB THROUGH MGMT FUNDS	
	POST	E	2312	G	ADVANCES FROM FEDERAL AGENCIES BY NON- EXPENDITURE TRANSFER	
	POST	E	2313	G	ADVANCES - ALL OTHER	
	POST	E	2314	G	ADVANCES - ESTIMATED ACCRUALS (UNEARNED REVENUE)	
	POST	E	2320	G	DEFERRED CREDITS	
	POST	E	2400	G	LIABILITY FOR DEPOSIT FUNDS, CLEARING ACCOUNTS AND UNDEPOSITED COLLECTIONS	
	POST	E	2920	G	CONTINGENT LIABILITIES	C/NC

**BALANCE SHEET REPORT CROSSWALK**

<u>LINE</u> <u>NUMBER</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COL</u> <u>UMN</u>	<u>ACCT</u> <u>NUMBER</u>	<u>G/N</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL INFORMATION</u> <u>REQUIRED</u>
	POST	E	2930	G	LIABILITY FOR BORROWINGS TO BE RECEIVED	
	POST	E	2940	G	CAPITAL LEASE LIABILITY	C/NC
	POST	E	2950	G	LIABILITY FOR SUBSIDY RELATED TO UN-DISBURSED LOANS	
	POST	E	2960	G	ACCOUNTS PAYABLE CANCELED	NOT USED IN HHS
	POST	E	2970	G	RESOURCES PAYABLE TO TREASURY	
	POST	E	2980	G	CUSTODIAL LIABILITY	NC
	POST	E	2990	G	OTHER LIABILITIES	C/NC
4F					TOTAL INTRAGOVERNMENTAL LIABILITIES	CALCULATION (SUM 4A THROUGH 4E)
5					[No title]	
5A					<b>ACCOUNTS PAYABLE</b>	
	POST	E	2110	N	ACCOUNTS PAYABLE	
	POST	E	2120	N	DISBURSEMENTS IN TRANSIT	NOT USED IN HHS
	POST	E	2140	N	ACCRUED INTEREST PAYABLE	Related to accts payable
5B					<b>ENTITLEMENT BENEFITS DUE &amp; PAYABLE</b>	
	POST	E	2160	N	ENTITLEMENT BENEFITS DUE & PAYABLE	
5C					<b>ACCRUED GRANTS LIABILITY</b>	
	POST	E	1413	N	ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS	SEE LINE 2D WITH REGARD TO DISPLAYING A NEGATIVE DEBIT AS A LIABILITY AND REPORT AS ACCRUED GRANTS
	POST	E	1418	N	ADVANCES TO OTHERS - ESTIMATED ACCRUALS	See above

**BALANCE SHEET REPORT CROSSWALK**

<u>LINE</u> <u>NUMBER</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COL</u> <u>UMN</u>	<u>ACCT</u> <u>NUMBER</u>	<u>G/N</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL INFORMATION</u> <u>REQUIRED</u>
5D					<b>ENVIRONMENTAL &amp; DISPOSAL COSTS</b>	
	POST	E	2995	N	ESTIMATED CLEANUP COST LIABILITY C/NC	
5E					<b>DEBT HELD BY THE PUBLIC</b>	
	POST	E	2140	N	ACCRUED INTEREST PAYABLE	C/NC RELATED TO DEBT
	POST	E	2530	N	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTH, NET	NOT USED IN HHS
	POST	E	2540	N	PARTICIPATION CERTIFICATES	NOT USED IN HHS
	POST	E	2590	N	OTHER DEBT	C/NC
5F					<b>LOAN GUARANTEES</b>	
	POST	E	2180	N	LOAN GUARANTEES LIABILITY	
5G					<b>FEDERAL EMPLOYEE &amp; VETERAN'S BENEFITS</b>	
	POST	E	2610	N	ACTUARIAL PENSION LIABILITY	NC COMM. CORPS ONLY
	POST	E	2620	N	ACTUARIAL HEALTH INSURANCE LIABILITY	NOT USED IN HHS
	POST	E	2630	N	ACTUARIAL LIFE INSURANCE LIABILITY	NOT USED IN HHS
	POST	E	2650	N	ACTUARIAL FECA LIABILITY	NC
	POST	E	2690	N	OTHER ACTUARIAL LIABILITIES	NC
5H					<b>ACCRUED PAYROLL &amp; BENEFITS</b>	
	POST	E	2211	N	ACCRUED FUNDED PAYROLL	
	POST	E	2211	N	WITHHOLDINGS PAYABLE	
	POST	E	2212	N	ACCRUED FUNDED ANNUAL LEAVE	
	POST	E	2213	N	ACCRUED FUNDED COMPENSATORY LEAVE	
	POST	E	2213	N	EMPLOYER CONTRIBUTIONS & PAYROLL TAXES PAYABLE	

**BALANCE SHEET REPORT CROSSWALK**

<u>LINE</u> <u>NUMBER</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COL</u> <u>UMN</u>	<u>ACCT</u> <u>NUMBER</u>	<u>G/N</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL INFORMATION</u> <u>REQUIRED</u>
	POST	E	2215	N	OTHER POST-EMPLOYMENT BENEFITS DUE AND PAYABLE	
	POST	E	2216	N	PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES	
	POST	E	2217	N	BENEFIT PREMIUMS PAYABLE TO CARRIERS	
	POST	E	2218	N	LIFE INSURANCE BENEFITS DUE & PAYABLE TO BENEFICIARIES	
	POST	E	2221	N	ACCRUED UNFUNDED ANNUAL LEAVE	NC
	POST	E	2222	N	ACCRUED UNFUNDED COMPENSATORY LEAVE	NC
	POST	E	2290	N	OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY	NC
					<b>OTHER LIABILITIES</b>	
51	POST	E	2130	N	CONTRACT HOLDBACKS	
	POST	E	2190	N	OTHER ACCRUED LIABILITIES	C/NC
	POST	E	2313	N	ADVANCES - ALL OTHER	
	POST	E	2314	N	ADVANCES - ESTIMATED ACCRUALS	
	POST	E	2315	N	ADVANCES - THROUGH 3 <sup>RD</sup> -PARTY DRAFTS	
	POST	E	2320	N	DEFERRED CREDITS	
	POST	E	2400	N	LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS	
	POST	E	2910	N	PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL	
	POST	E	2920	N	CONTINGENT LIABILITIES	C/NC
	POST	E	2940	N	CAPITAL LEASE LIABILITY	C/NC
	POST	E	2960	N	ACCOUNTS PAYABLE CANCELED	NOT USED IN HHS
	POST	E	2980	N	CUSTODIAL LIABILITY	NC
	POST	E	2990	N	OTHER LIABILITIES	C/NC

BALANCE SHEET REPORT CROSSWALK

<u>LINE</u> <u>NUMBER</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COL</u> <u>UMN</u>	<u>ACCT</u> <u>NUMBER</u>	<u>G/N</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL INFORMATION</u> <u>REQUIRED</u>
6					<b>TOTAL LIABILITIES</b>	CALCULATION (SUM OF 4G AND 5A THROUGH 5I)
7					<b>UNEXPENDED APPROPRIATIONS</b>	
	POST	E	3100	N	APPROPRIATED CAPITAL	
	POST	E	3105	N	APPROPRIATED CAPITAL FUNDING CANCELED PAYABLES	NOT USED IN HHS
8					<b>CUMULATIVE RESULTS OF OPERATIONS</b>	
	POST	E	3310	N	CUMULATIVE RESULTS OF OPERATIONS	
	POST	E	3312	N	FEDERAL PROPERTY IN CUSTODY OF OTHERS	
	POST	E	3313	N	APPROPRIATED FOR REVOLVING AND MANAGEMENT FUNDS	
9					<b>TOTAL NET POSITION</b>	CALCULATION (SUM OF 7 AND 8)
10					<b>TOTAL LIABILITIES AND NET POSITION</b>	CALCULATION (SUM OF 6 AND 9)



Principal Statement (optional)\*

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 CONSOLIDATING BALANCE SHEET  
 As of September 30, 2000  
 (in thousands)

	Budget Function <u>I</u>	Budget Function <u>II</u>	Budget Function <u>III</u>	Combined <u>Totals</u>	Intra-OPDIV <u>Eliminations</u>	Consoli- dated <u>Totals</u>
<b>LIABILITIES</b>						
4	Intragovernmental					
4A	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
4B	XXX	XXX	XXX	XXX	XXX	XXX
4C	XXX	XXX	XXX	XXX	XXX	XXX
4D	XXX	XXX	XXX	XXX	XXX	XXX
4E	XXX	XXX	XXX	XXX	XXX	XXX
4F	XXX	XXX	XXX	XXX	XXX	XXX
5						
5A	XXX	XXX	XXX	XXX	XXX	XXX
5B	XXX	XXX	XXX	XXX	XXX	XXX
5C	XXX	XXX	XXX	XXX	XXX	XXX
5D	XXX	XXX	XXX	XXX	XXX	XXX
5E	XXX	XXX	XXX	XXX	XXX	XXX
5F	XXX	XXX	XXX	XXX	XXX	XXX
5G	XXX	XXX	XXX	XXX	XXX	XXX
5H	XXX	XXX	XXX	XXX	XXX	XXX
5I	XXX	XXX	XXX	XXX	XXX	XXX
6	XXX	XXX	XXX	XXX	XXX	XXX

Principal Statement (optional)\*

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 CONSOLIDATING BALANCE SHEET  
 As of September 30, 2000  
 (in thousands)

	Budget Function <u>I</u>	Budget Function <u>II</u>	Budget Function <u>III</u>	Combined <u>Totals</u>	Intra-OPDIV <u>Eliminations</u>	Consoli- dated <u>Totals</u>
<b>NET POSITION</b> (Note 18)						
7 Unexpended Appropriations	XXX	XXX	XXX	XXX	XXX	XXX
8 Cumulative Results of Operations	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
9 Total Net Position	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
<b>10 TOTAL LIABILITIES &amp; NET POSITION</b>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>

\* Note: This statement format may be used by OPDIVs that want to report multiple budget functions in their principal statement, in which case no supplemental statement is required.

The column headings "Budget Function I" etc., should be renamed to reflect the OPDIV's correct budget function titles: "Education, Training, and Social Services," "Health," "Medicare," "Income Security," "Admin. of Justice," or "Natural Resources and Environment."

**Principal Statement**

**U. S. Department of Health and Human Services**  
**CONSOLIDATED STATEMENT OF NET COST**  
**For the Year Ended September 30, 2000**  
**(in millions)**

<u>Operating Division</u>	<u>OPDIV Consolidated Totals</u>	<u>Inter-OPDIV Eliminations</u>		<u>HHS Consolidated Totals</u>
		<u>Costs (-)</u>	<u>Earned/Exchange Revenues (+)<sup>1</sup></u>	
ACF	\$ XXX	\$ (XX)	\$ XX	\$ XXX
AoA	XXX	(XX)	XX	XXX
AHRQ	XXX	(XX)	XX	XXX
CDC	XXX	(XX)	XX	XXX
FDA	XXX	(XX)	XX	XXX
HCFA	XXX	(XX)	XX	XXX
HRSA	XXX	(XX)	XX	XXX
IHS	XXX	(XX)	XX	XXX
NIH	XXX	(XX)	XX	XXX
OS	XXX	(XX)	XX	XXX
PSC	XXX	(XX)	XX	XXX
SAMHSA	<u>XXX</u>	<u>(XX)</u>	<u>XX</u>	<u>XXX</u>
Net Cost of Operations	<u>\$ XXX</u>	<u>\$ (XX)</u>	<u>\$ XX</u>	<u>\$ XXX</u>

The accompanying notes are an integral part of these departmental statements. In addition, detailed information on individual operating divisions (OPDIVs) can be found in the following supplemental schedules: "Consolidating Statement of Net Cost by Budget Function" (Exhibit 5-20-C.24) and "Gross Cost & Exchange Revenue by OPDIV" (Exhibit 5-20-C.26)

<sup>1</sup> Eliminations for non-exchange revenue are reported in the Statement of Changes in Net Position

Principal Statement\*

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 CONSOLIDATED STATEMENT OF NET COST  
 For the year ended September 30, 2000  
 (in thousands)

		"Budget Function"		
		Combined	Intra-OPDIV	Consolidated
		<u>Totals</u>	<u>Eliminations</u>	<u>Totals</u>
1	Net Program/Activity Costs			
1A	GPRA Programs			
1A1	GPRA Program A	\$ XXX	\$ XXX	\$ XXX
1A2	GPRA Program B	XXX	XXX	XXX
1A3	GPRA Program C	XXX	XXX	XXX
1A4	GPRA Program C	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
1A3	Net Cost - GPRA Programs	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
1B	Other Activities (Note)			
1B1	Activity 1	\$ XXX	\$ XXX	\$ XXX
1B2	Activity 2	XXX	XXX	XXX
1B3	Activity 3	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
1B4	Net Cost - Other Activities	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
2	Total Net Program/Activity Costs <sup>1</sup>	XXX	XXX	XXX
3A	Add: Costs Not Assigned to Programs/Activities	XXX	XXX	XXX
3B	Less: Earned Revenues Not Attributable to Programs/Activities	<u>(XXX)</u>	<u>(XXX)</u>	<u>(XXX)</u>
4	Net Cost of Operations	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>

The accompanying notes are an integral part of these statements.

\*Note: This statement format should be used by OPDIVs which have only one budget function and no Consolidating Statement of Net Cost. The Budget Function column should be renamed to reflect the correct OPDIV budget function: "Education, Training, & Social Services," or "Health." All 3 columns will be used. OPDIVs with multiple budget functions may prepare the optional Consolidating Statement of Net Cost shown in Exhibit 5-20-C.5 as their principal statement, or they may prepare this Consolidated Statement of Net Cost as long as a Consolidating Statement of Net Cost by Budget Function (Exhibit 5-20-C.25) is included in the "Other Accompanying Information" section of the financial statements. The combined and eliminations columns will always be reported on both the Consolidated Statement of Net Cost and the Consolidating Statement of Net Cost.

In addition to this Statement of Net Cost format, there will be a supplemental schedule, Exhibit 5-20-C.27, to display the net costs of programs/activities by "Intragovernmental" and "With the Public," unless this information is included in the body of the Statement of Net Cost for each program/activity.

For transfer payments, OPDIVs with large amounts should report the amount of transfer payments included in total gross cost in a footnote on the face of the statement. Transfer payments, an OMB term, means grants, subsidies, tribal payments, and social insurance claims; largely the 41 and 42 series of sub-object classification codes.

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<sup>1</sup> Net Program/Activity Costs include approximately \$ XXX billion/million in transfer payments for various Departmental/OPDIV programs.

Principal Statement (optional)\*

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 CONSOLIDATING STATEMENT OF NET COST  
 For the year ended September 30, 2000  
 (in thousands)

	Budget Function I	Budget Function II	Budget Function III	Combined Totals	Intra- Entity Elimination	Consolidating Totals
1 Net Program/Activity Costs						
1A GPRA Programs						
1A1 GPRA Program A	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
1A2 GPRA Program B	XXX	XXX	XXX	XXX	XXX	XXX
1A3 GPRA Program C	XXX	XXX	XXX	XXX	XXX	XXX
1A4 GPRA Program D	XXX	XXX	XXX	XXX	XXX	XXX
1A5 Net Cost - GPRA Programs	XXX	XXX	XXX	XXX	XXX	XXX
1B Other Activities (Note)						
1B1 Activity 1	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
1B2 Activity 2	XXX	XXX	XXX	XXX	XXX	XXX
1B3 Activity 3	XXX	XXX	XXX	XXX	XXX	XXX
1B4 Net Cost - Other Activities	XXX	XXX	XXX	XXX	XXX	XXX
2 Total Net Program/Activity Costs <sup>1</sup>	XXX	XXX	XXX	XXX	XXX	XXX
3A Add: Costs Not Assigned to Programs/Activities	XXX	XXX	XXX	XXX	XXX	XXX
3B Less: Earned Revenues Not Attributable to Programs/Activities	(XXX)	(XXX)	(XXX)	(XXX)	(XXX)	(XXX)
4 Net Cost of Operations	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX

The accompanying notes are an integral part of these statements.

\* Note: This statement format may be used by OPDIVs that want to report their multiple budget functions in their principal statement, in which case no supplemental statement is required.

<sup>1</sup> Net Program/Activity Costs include approximately \$ XXX billion/million in transfer payments for various Departmental/OPDIV programs.

The column headings "Budget Function I" etc., should be renamed to reflect the OPDIV's correct budget function titles: "Education, Training, and Social Services," "Health," "Medicare, Income Security," "Admin. of Justice," or "Natural Resources and Environment." In addition to this Statement of Net Cost format, there will be a supplemental schedule, Exhibit 5-20-C.27, to display the net costs of programs/activities by "Intragovernmental" and "With the Public," unless this information is included in the body of the Statement of Net Cost for each program/activity.

For transfer payments, OPDIVs with large amounts should report the dollar amount of transfer payments included in total gross cost in a footnote on the face of the Statement of Net Cost. Transfer payments, an OMB term, means grants, subsidies, tribal payments, and social insurance claims; largely the 41 and 42 series of sub-object classification codes.

STATEMENT OF NET COST REPORT CROSSWALK

<u>LINE #</u>	<u>PRE/POST CLOSE</u>	<u>TB COL</u>	<u>ACCT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL INFORMATION REQUIRED</u>
1				NET PROGRAM/ACTIVITY COSTS	
1A				GPRA PROGRAMS	<b>ALL THE 6000, 7000 SERIES SGLS FOR COSTS TO BE ASSIGNED OR ALLOCATED, EITHER DIRECTLY OR INDIRECTLY.</b>
1A1				GPRA PROGRAM A	
	PRE	E	6101 G/N	OPERATING/PROGRAM EXPENSES	
	PRE	E	6102 G/N	INTRA-OFFICE PURCHASES EXPENSE-TRANSFERS IN	
	PRE	E	6103 G/N	EXPENSE - COST CAPITALIZED	
	PRE	E	6104 G/N	CASH DISCOUNTS LOST	
	PRE	E	6105 G/N	EXPENSES-PRICE VARIATION/CASH DISCOUNTS TAKEN	
	PRE	E	6108 G/N	EXPENSE-RECLASSIFIED AS EXTRAORDINARY ITEM	
	PRE	E	6190 G/N	CONTRA BAD DEBT EXPENSE- INCURRED FOR OTHERS	
	PRE	E	6199	ADJUSTMENT TO SUBSIDY EXPENSE	
	PRE	E	6310	INTEREST EXPENSE ON BORROWING FROM TREASURY	
	PRE	E	6320 G/N	INTEREST EXPENSES ON SECURITIES	
	PRE	E	6330 G/N	OTHER INTEREST EXPENSES	
	PRE	E	6400 G/N	BENEFIT PROGRAM EXPENSE	
	PRE	E	6500 G/N	COST OF GOODS SOLD	
	PRE	E	6600 G/N	APPLIED OVERHEAD	
	PRE	E	6710 N	DEPRECIATION AND AMORTIZATION	
	PRE	E	6720 G/N	BAD DEBT EXPENSE	
	PRE	E	6730	IMPUTED COST	
	PRE	E	6790 G/N	OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES	
	PRE	E	6801 N	ANNUAL AND COMPENSATORY LEAVE	
	PRE	E	6850 G/N	EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY	
	PRE	E	6900 G/N	NONPRODUCTION COSTS	NOT PRESENTLY USED IN HHS

Note:

E = Exchange (If blank in AI column, denotes Exchange)  
 E/NE = Exchange/Non-Exchange (Indicates NE portion of the  
 SGL applies to Statement of Changes)

**STATEMENT OF NET COST REPORT CROSSWALK**

<u>LINE #</u>	<u>PRE/POST CLOSE</u>	<u>TB COL</u>	<u>ACCT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL INFORMATION REQUIRED</u>
	PRE	E	6905 G/N	OTHER EXPENSES UNFUNDED	
	PRE	E	6906 G	CURRENT YEAR UNFUNDED FECA EXP	
	PRE	E	7111 G/N	GAINS ON DISPOSITION OF ASSETS-BOOK VALUE OF ASSETS	
	PRE	E	7112 G/N	GAINS ON DISPOSITION OF ASSETS-PROCEEDS OF SALE	
	PRE	E	7190 G/N	OTHER GAINS	E/NE
	PRE	E	7211 G/N	LOSSES OF DISPOSITION OF ASSETS-BOOK VALUE	E/NE
	PRE	E	7212 G/N	LOSSES OF DISPOSITION OF ASSETS- PROCEEDS OF SALE	E/NE
	PRE	E	7290 G/N	OTHER LOSSES	E/NE
	PRE	E	7300 G/N	EXTRAORDINARY ITEMS	
	PRE	E	7500 G/N	DISTRIBUTION OF INCOME-DIVIDEND	NOT CURRENTLY USED IN HHS
	PRE	E	7600 N	CHANGES IN ACTUARIAL LIABILITY	
	PRE	E	5100 G/N	REVENUE FROM GOODS SOLD	<b>ALL THE 5000 SERIES SGLS</b>
	PRE	E	5109 G/N	CONTRA REVENUE FOR GOODS SOLD	<b>FOR EARNED (EXCHANGE)</b>
	PRE	E	5200 G/N	REVENUE FROM SERVICES PROVIDED	<b>REVENUE TO BE ASSIGNED OR</b>
	PRE	E	5209 G/N	CONTRA REVENUE FOR SERVICES PROVIDED	<b>ALLOCATED, EITHER DIRECTLY OR INDIRECTLY.</b>
	PRE	E	5311 N	INTEREST REVENUE EARNED-RETAINED BY AGENCY	
	PRE	E	5312 G/N	INTEREST REVENUE EARNED-GENERAL TRUST FUND RECEIPTS	E/NE
	PRE	E	5319 G/N	CONTRA REVENUE FOR INTEREST	E/NE
	PRE	E	5320 N	PENALTIES, FINES AND ADMINISTRATIVE FEES REVENUE	E/NE
	PRE	E	5329 G/N	CONTRA REVENUE FOR PENALTIES, FINES AND ADMINISTRATIVE FEES	E/NE
	PRE	E	5400 G/N	BENEFIT PROGRAM REVENUE	
	PRE	E	5409 G/N	CONTRA REVENUE FOR BENEFIT REVENUE PROGRAM	
	PRE	E	5500 N	INSURANCE AND GUARANTEE PREMIUM REVENUE	
	PRE	E	5509 N	CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE	
	PRE	E	5901 G/N	MISCELLANEOUS REVENUE-GENERAL/TRUST FUND RECEIPTS	
	PRE	E	5902 G	INTRA-OFFICE SALES REVENUE-TRANSFERS OUT	
	PRE	E	5903 G/N	ALL OTHER SOURCES	

**STATEMENT OF NET COST REPORT CROSSWALK**

<u>LINE #</u>	<u>PRE/POST CLOSE</u>	<u>TB COL</u>	<u>ACCT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL INFORMATION REQUIRED</u>
	PRE	E	5909 G/N	CONTRA REVENUE FOR OTHER REVENUE	
	PRE	E	5990	COLLECTIONS FOR OTHERS	E/NE
	PRE	E	5991	ACCRUED COLLECTIONS FOR OTHERS	E/NE
				NET COST-GPRA PROGRAM A	CALCULATION (SUM OF 1A1)
1A2	PRE	E		GPRA PROGRAM B <i>USE SAME ACCOUNTS LISTED FOR GPRA PROGRAM A ABOVE</i>	
1A3	PRE	E		GPRA PROGRAM C <i>USE SAME ACCOUNTS LISTED FOR GPRA PROGRAM A ABOVE</i>	
1A4	PRE	E		GPRA PROGRAM D, ETC. <i>USE SAME ACCOUNTS LISTED FOR GPRA PROGRAM A ABOVE</i>	
1A5				NET COST - GPRA PROGRAMS	CALCULATION (SUM OF 1A1 THROUGH 1A4)
1B				OTHER ACTIVITIES	<b>ALL COSTS AND REVENUES ASSIGNED OR ALLOCATED TO MAJOR ACTIVITIES NOT INCLUDED IN GPRA PROGRAMS.</b>
1B1	PRE	E		ACTIVITY 1 <i>USE SAME ACCOUNTS LISTED FOR GPRA PROGRAM A ABOVE</i>	
1B2	PRE	E		ACTIVITY 2 <i>USE SAME ACCOUNTS LISTED FOR GPRA PROGRAM A ABOVE</i>	
1B3	PRE	E		ACTIVITY 3, ETC. <i>USE SAME ACCOUNTS LISTED FOR GPRA PROGRAM A ABOVE</i>	
1B4				NET COST - OTHER ACTIVITIES	CALCULATION (SUM OF 1B1 THROUGH 1B3)
2				TOTAL NET PROGRAM/ACTIVITY COSTS	CALCULATION (SUM OF 1A5 AND 1B4)

STATEMENT OF NET COST REPORT CROSSWALK

<u>LINE</u> <u>#</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COL</u>	<u>ACCT</u> <u>NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL</u> <u>INFORMATION</u> <u>REQUIRED</u>
3A				ADD: COSTS NOT ASSIGNED TO PROGRAMS/ACTIVITIES  <i>USE SAME ACCOUNTS LISTED FOR GPRA PROGRAM A ABOVE</i>	ANY REMAINING COSTS NOT ASSIGNED OR ALLOCATED TO SPECIFIC PROGRAMS/ ACTIVITIES
3B				LESS: EARNED REVENUES NOT ATTRIBUTABLE TO PROGRAMS/ACTIVITIES  <i>USE SAME ACCOUNTS LISTED FOR GPRA PROGRAM A ABOVE</i>	ANY REMAINING REVENUES NOT ASSIGNED OR ALLOCATED TO THE SPECIFIC PROGRAMS/ ACTIVITIES
4				NET COST OF OPERATIONS	CALCULATION (SUM OF 2 THROUGH 3B)

Principal Statement\*

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION  
 For the year ended September 30, 2000  
 (in thousands)

	"Budget	Function"	
	<u>Combined</u>	<u>Elimin-</u>	<u>Consoli-</u>
	<u>Totals</u>	<u>ations</u>	<u>dated</u>
			<u>Totals</u>
1 Net Cost of Operations	\$ xxx	\$ xxx	\$ xxx
2 Financing Sources (other than exchange revenues):			
2A Appropriations Used	xxx	xxx	xxx
2B Taxes (& other non-exchange revenue)	xxx	xxx	xxx
2C Donations (non-exchange revenue)	xxx	xxx	xxx
2D Imputed Financing Sources	xxx	xxx	xxx
2E Transfers-in	xxx	xxx	xxx
2F Transfers-out	(xxx)	(xxx)	(xxx)
2G Other Financing Sources	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
3 Net Results of Operations	xxx	xxx	xxx
4 Prior Period Adjustments (Note 21)	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
5 Net Change in Cumulative Results of Operations	xxx	xxx	xxx
6 Increase (Decrease) in Unexpended Appropriations	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
7 Change in Net Position	xxx	xxx	xxx
8 Net Position-Beginning of Period	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
9 Net Position-End of Period	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>

The accompanying notes are an integral part of these statements.

\* Note: This principal statement format should be used by OPDIVs which have only one budget function and no Consolidating Statement of Changes in Net Position. The column heading "Budget Function" should be renamed to reflect the OPDIV's correct budget function title: "Education, Training, and Social Services," or "Health." All three columns will be used.

OPDIVs with multiple budget functions may prepare the optional Consolidating Statement of Changes in Net Position shown in Exhibit 5-20-C.7 as their principal statement, or they may prepare this Consolidated Statement of Changes in Net Position, as long as a Consolidating Statement of Changes in Net Position by Budget Function (Exhibit 5-20-C.29) is included in the "Other Accompanying Information" section of the financial statements. The combined totals and eliminations columns will always be reported in both the Consolidated Statement of Changes in Net Position and the Consolidating Statement of Changes in Net Position by Budget Function.

The HHS-wide Statement of Changes in Net Position will present this consolidated statement (Exhibit 5-20-C.6) with a supplemental consolidating schedule (Exhibit 5-20-C.28).

Principal Statement (optional)\*

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION  
 For the year ended September 30, 2000  
 (in thousands)

	Budget Function <u>I</u>	Budget Function <u>II</u>	Budget Function <u>III</u>	Combined Totals	Intra-Entity Eliminations	Consolidated Totals
1 Net Cost of Operations	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
2 Financing Sources (other than exchange revenues):	xxx	xxx	xxx	xxx	xxx	xxx
2A Appropriations Used	xxx	xxx	xxx	xxx	xxx	xxx
2B Taxes (& other non-exchange revenue)	xxx	xxx	xxx	xxx	xxx	xxx
2C Donations (non-exchange revenue)	xxx	xxx	xxx	xxx	xxx	xxx
2D Imputed Financing	xxx	xxx	xxx	xxx	xxx	xxx
2E Transfers-in	xxx	xxx	xxx	xxx	xxx	xxx
2F Transfers-out	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)
2G Other Financing Sources	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
3 Net Results of Operations	xxx	xxx	xxx	xxx	xxx	xxx
4 Prior Period Adjustments (Note 21)	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
5 Net Change in Cumulative Results of Operations	xxx	xxx	xxx	xxx	xxx	xxx
6 Increase (Decrease) in Unexpended Appropriations	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
7 Change in Net Position	xxx	xxx	xxx	xxx	xxx	xxx
8 Net Position-Beginning of Period	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
9 Net Position-End of Period	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>

The accompanying notes are an integral part of these statements.

\* Note: This statement format may be used by OPDIVs that want to report multiple budget functions in their principal statement, in which case no supplemental statement is required.

The column headings "Budget Function I" etc, should be renamed to reflect the OPDIV's budget function titles: "Education, Training, and Social Services", "Health", "Medicare", "Income Security", "Admin. of Justice", or "Natural Resources and Environment".

**STATEMENT OF CHANGES IN NET POSITION REPORT CROSSWALK**

<u>LINE</u> <u>No.</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COLUMN</u>	<u>ACCT</u> <u>No.</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL</u> <u>INFORMATION</u> <u>REQUIRED</u>
1				<b>NET COST OF OPERATIONS</b>	BROUGHT FORWARD FROM THE STATE- MENT OF NET COST
2				<b>FINANCING SOURCES</b>	
2A				<b>APPROPRIATIONS USED</b>	
	PRE	E	5700	EXPENDED APPROPRIATION	
	PRE	E	5799	ADJUSTMENT OF APPROPRIATED CAPITAL USED	NOT USED IN HHS
2B				<b>TAXES (&amp; OTHER NON-EXCHANGE REVENUE)</b>	
	PRE	E	5312	INTEREST REVENUE EARNED - RETAINED BY AGENCY	NE/E
	PRE	E	5319	CONTRA REVENUE FOR INTEREST	NE/E
	PRE	E	5320N	PENALTIES, FINES & ADMINISTRATIVE FEES REVENUE	NE/E
	PRE	E	5329N	CONTRA REVENUE FOR PENALTIES, FINES & ADMINISTRATIVE FEES	NE/E
	PRE	E	5800G/N	TAX REVENUE COLLECTED	NOT USED IN HHS
	PRE	E	5801	TAX REVENUE ACCRUAL ADJUSTMENT	NOT USED IN HHS
	PRE	E	5809G/N	CONTRA REVENUE FOR TAXES	NOT USED IN HHS
	PRE	E	5890N	TAX REVENUE REFUNDS	NOT USED IN HHS
	PRE	E	5901	MISC REVENUE - GENERAL TRUST FUND RECEIPTS	NE/E
	PRE	E	5902	INTRA-OFFICE SALES REVENUE - TRANSFERS OUT	
	PRE	E	5903	REVENUE - ALL OTHER SOURCES	
	PRE	E	5909	CONTRA REVENUE FOR OTHER REVENUES	NE/E

Note:

NE = Non-Exchange (If blank in AI column,  
denotes Non-Exchange)  
 NE/E = Non-Exchange/Exchange (Indicates the E  
portion of the SGL applies to Stmt. of  
Net Cost)

**STATEMENT OF CHANGES IN NET POSITION REPORT CROSSWALK**

<u>LINE</u> <u>No.</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COLUMN</u>	<u>ACCT</u> <u>No.</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL</u> <u>INFORMATION</u> <u>REQUIRED</u>
2C				<b>DONATIONS (NON-EXCHANGE REVENUE)</b>	
	PRE	E	5600N	DONATED REVENUE-FINANCIAL RESOURCES	
	PRE	E	5609N	CONTRA REVENUE FOR DONATIONS-FINANCIAL RESOURCES	
	PRE	E	5610N	DONATED REVENUE-NONFINANCIAL RESOURCES	
	PRE	E	5619N	CONTRA DONATED REVENUE FOR NONFINANCIAL RESOURCES	
2D				<b>IMPUTED FINANCING SOURCES</b>	
	PRE	E	5780G	IMPUTED FINANCING SOURCES	
2E				<b>TRANSFERS-IN</b>	
	PRE	E	5720G	FINANCING SOURCES TRANSFERRED-IN WITHOUT REIMBURSEMENT	
	PRE	E	5740G	APPROPRIATED EARMARKED RECEIPTS-TRANSFERRED-IN	
	PRE	E	5750G	EXPENDITURE FINANCING SOURCES - TRANSFERS IN	
	PRE	E	5755G	NON-EXPENDITURE TRUST FUND FINANCING SOURCES-TRANSF IN	
2F				<b>TRANSFERS-OUT</b>	
	PRE	E	5730G	FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT	
	PRE	E	5745G	APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT	
	PRE	E	5760G	EXPENDITURE FINANCING SOURCES - TRANSFERS OUT	
	PRE	E	5765G	NON-EXPENDITURE TRUST FUND FINANCING SOURCES-TRANSF OUT	
2G				<b>OTHER FINANCING SOURCES</b>	
	PRE	E	5790G/N	OTHER FINANCING SOURCES	NE/E
	PRE	E	5990G/N	COLLECTIONS FOR OTHERS	NE/E
	PRE	E	5991G/N	ACCRUED COLLECTIONS FOR OTHERS	NE/E
	PRE	E	7190G/N	OTHER GAINS	NE/E

STATEMENT OF CHANGES IN NET POSITION REPORT CROSSWALK

<u>LINE</u> <u>No.</u>	<u>PRE/</u> <u>POST</u> <u>CLOSE</u>	<u>TB</u> <u>COLUMN</u>	<u>ACCT</u> <u>No.</u>	<u>ACCOUNT TITLE</u>	<u>ADDITIONAL</u> <u>INFORMATION</u> <u>REQUIRED</u>
	PRE	E	7500	DISTRIBUTION OF INCOME -DIVIDEND	NOT USED IN HHS
<b>3</b>				<b>NET RESULTS OF OPERATIONS</b>	CALCULATION (SUM OF 2 - 1)
<b>4</b>				<b>PRIOR PERIOD ADJUSTMENTS</b>	
	PRE	E	7401G/N	PRIOR YEAR UNFUNDED FECA EXPENSE	
	PRE	E	7402G/N	PRIOR YEAR FUNDED FECA EXPENSE	
<b>5</b>				<b>NET CHANGE IN CUMULATIVE RESULTS OF OPERATIONS</b>	CALCULATION (SUM OF 3 +/- 4)
<b>6</b>				<b>UNEXPENDED APPROPRIATIONS</b>	
	PRE	E - B	3100	UNEXPENDED APPROPRIATIONS	
<b>7</b>				<b>CHANGES IN NET POSITION</b>	CALCULATION (SUM OF 5 +/- 6)
<b>8</b>				<b>NET POSITION - BEGINNING OF PERIOD</b>	
	PRE	B	3100	UNEXPENDED APPROPRIATIONS	
	PRE	B	3310	CUMULATIVE RESULTS OF OPERATIONS	
<b>9</b>				<b>NET POSITION-END OF PERIOD</b>	CALCULATION (SUM OF 7 AND 8)
	POST				SHOULD EQUAL ENDING BAL OF 3100 + 3310

Principal Statement

U.S. Department of Health and Human Services  
Reporting OPDIV  
COMBINED STATEMENT OF BUDGETARY RESOURCES  
For the year ended September 30, 2000  
(in thousands)

**Budgetary Resources:**

1	Budget Authority	\$	xxx
2	Unobligated Balances - Beginning of Period		xxx
3	Spending Authority from Offsetting Collections		xxx
4	Adjustments		<u>xxx</u>
5	Total Budgetary Resources	\$	<u>xxx</u>

**Status of Budgetary Resources:**

6	Obligation Incurred	\$	xxx
7	Unobligated Balances - Available		xxx
8	Unobligated Balances - Not Available		<u>xxx</u>
9	Total Status of Budgetary Resources	\$	<u>xxx</u>

**Outlays:**

10	Obligations Incurred	\$	xxx
11	Less: Spending Authority from Offsetting Collections and Adjustments		<u>xxx</u>
12	Obligated Balance, Net - Beginning of Period		xxx
13	Obligated Balance Transferred, Net		xxx
14	Less: Obligated Balance, Net - End of Period		<u>(xxx)</u>
15	Total Outlays	\$	<u>xxx</u>

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The accompanying notes are an integral part of these statements.

The supplemental report, Exhibit 5-20-C.16, presents additional information by major budgetary accounts.

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
<b>BUDGETARY RESOURCES:</b>								
<b>SBR Line: 1. Budget Authority</b>								
1A	1	X		E	4111		Debt Liquidation Appropriations	Appropriation Act <sup>2</sup>
1A	1	X		E	4112		Deficiency Appropriations	Supplemental Appropriation <sup>2</sup>
1A	1	X		E	4114		Appropriated Trust or Special Fund Receipts	Intra-agency elimination - Trust Funds only
1A	1	X		E	4115		Loan Subsidy Appropriation - Definite - Current	Supplemental Appropriation <sup>2</sup>
1A	1	X		E	4116		Entitlement Loan Subsidy Appropriation - Indefinite	Supplemental Appropriation <sup>2</sup>
1A	1	X		E	4117		Loan Administrative Expense Approp. - Definite - Current	Appropriation Act <sup>2</sup>
1A	1	X		E	4118		Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	Appropriation Act. Cont. Res. Sup. Appropriation <sup>2</sup>
1A	1	X		E	4119		Other Appropriations Realized	Appropriation Act <sup>2</sup>
1A	1	X		E	4121		Loan Subsidy Appropriation - Indefinite - Current	Appropriation Act <sup>2</sup>
1A	1	X		E	4125		Loan Modification Adjusted Transfer Appropriation	
1A	1	X		E	4150		Reappropriations	Appropriation Act <sup>2</sup>
1A	1	X		E	4157		Authority Made Available from Receipt or Appropriated Balance Previously Precluded from Obligations	
1A	1	X		E	4158		Authority Made Available from Offsetting Collections Balance Previously Precluded from Obligation	
1A	1	X		E	4391		Adjustments to Indefinite No-Year Authority	Debit balances only
1A	1	X		E-B	4394		Receipts Not Available for Obligation Upon Collection	
1B	1	X		E	4042		Estimated Borrowing Authority - Indefinite <sup>5</sup>	Zero for final
1B	1	X		E	4141		Current-Year Borrowing Authority Realized - Definite <sup>5</sup>	
1B	1	X		E	4142		Current-Year Borrowing Authority Realized - Indefinite <sup>5</sup>	
1C	1	X		E	4032		Anticipated Contract Authority <sup>5</sup>	Zero for final
1C	1	X		E	4131		Current-Year Contract Authority Realized - Definite <sup>5</sup>	
1C	1	X		E	4132		Current-Year Contract Authority Realized - Indefinite <sup>5</sup>	

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
1D	1	X		E-B	4166		Treasury Managed Trust Fund Distribution of Realized Authority - To be Transferred	Intra-agency elimination - Trust Funds only
1D	1	X		E	4167		Treasury Managed Trust Fund Distribution of Realized Authority - Transferred	Intra-agency elimination - Trust Funds only
1D	1	X		E	4170		Transfers - Current-Year Authority	
1D	1	X		E	4175		Allocation Transfers of Current Year Authority	
1E	1	X		E	4120		Appropriations Anticipated - Indefinite	Approp. Act. <sup>2</sup> Zero for final.
1E	1	X		E	4160		Anticipated Transfers - Current-Year Authority	Approp. Act. <sup>2,4</sup> Zero for final.
1E	1	X		E	4165		Treasury-Managed Trust Fund Distributions of Authority - Anticipated	Approp. Act. <sup>2,4</sup> Zero for final.

**SBR Line: 2. Unobligated Balances - Beginning of Period**

2A	2	X	X	B	4139		Contract Authority Carried Forward	
2A	2	X	X	B	4149		Borrowing Authority Carried Forward	
2A	2	X	X	B	4166		Treasury Managed Trust Fund Distribution of Realized Authority - To be Transferred	Intra-agency elimination - Trust Funds only
2A	2	X	X	B	4201		Total Actual Resources - Collected	
2A	2	X	X	B	4221		Unfilled Customer Orders Without Advance	
2A	2	X	X	B	4222		Unfilled Customer Orders With Advance	
2A	2	X	X	B	4225		Appropriation Trust Fund Expenditure Transfers - Receivable	
2A	2	X	X	B	4251		Reimbursements & Other Income Earned - Receivable	
2A	2	X	X	B	4281		Actual Program Fund Subsidy Receivable - Definite-Current <sup>4</sup>	
2A	2	X	X	B	4282		Actual Program Fund Subsidy Receivable - Indef.-Permanent <sup>4</sup>	
2A	2	X	X	B	4283		Interest Receivable from Treasury <sup>4</sup>	
2A	2	X	X	B	4284		Actual Program Fund Subsidy Receivable - Indef. - Current <sup>4</sup>	
2A	2	X	X	B	4285		Receivable from the Liquidating Fund <sup>4</sup>	
2A	2	X	X	B	4286		Receivable from the Financing Fund <sup>4</sup>	
2A	2	X	X	B	4287		Other Federal Receivables <sup>4</sup>	
2A	2	X	X	B	4394		Receipts Not Available for Obligation Upon Collection	

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
2A	2	X	X	B	4397		Receipts and Appropriations Temporarily Precluded from Oblig.	
2A	2	X	X	B	4398		Offsetting Collections Temporarily Precluded from Oblig.	
2A	2	X	X	B	4801		Unexpended Obligations - Unpaid	
2A	2	X	X	B	4802		Unexpended Obligations - Prepaid/Advanced <sup>4</sup>	Intra-agency elimination
2A	2	X	X	B	4901		Expended Authority - Unpaid <sup>4</sup>	
<b>Should also equal:</b>								
		X		B	4450		Unapportioned Authority - Available	
		X		B	4620		Other Funds Available for Commitment/Obligation	
			X	B	4650		Allotments - Expired Authority	4650 must be used in lieu of SGL Acct "4612, with FY identifier", for FACTS II
2B	2	X		E	4176		Allocation Transfer - Prior Year Balances	Intra-agency elimination
2B	2	X		E	4190		Transfers - Prior-Year Authority <sup>4</sup>	
2C	2	X		E	4180		Anticipated Transfers - Prior-Year Authority <sup>4</sup>	

**SBR Line: 3. Spending Authority from Offsetting Collections**

3A1	3	X	X	E	4252		Reimbursements & Other Income Earned - Collected <sup>3</sup>	
3A1	3	X	X	E	4261		Actual Collection of Fees <sup>3</sup>	
3A1	3	X	X	E	4262		Actual Collection of Loan Principal	
3A1	3	X	X	E	4263		Actual Collection of Loan Interest	
3A1	3	X	X	E	4264		Actual Collection of Rent <sup>3</sup>	
3A1	3	X	X	E	4265		Actual Collections from Sale of Foreclosed Property	
3A1	3	X	X	E	4266		Other Actual Collections - Non-Federal	
3A1	3	X	X	E	4271		Actual Program Fund Subsidy Collected - Definite - Current <sup>4</sup>	
3A1	3	X	X	E	4272		Actual Program Fund Subsidy Collected - Indef. - Permanent <sup>4</sup>	
3A1	3	X	X	E	4273		Interest Collected from Treasury <sup>4</sup>	
3A1	3	X	X	E	4274		Actual Program Fund Subsidy Collected - Indef. - Current <sup>4</sup>	

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
3A1	3	X	X	E	4275		Actual Collections from Liquidating Fund <sup>4</sup>	
3A1	3	X	X	E	4276		Actual Collections from Financing Fund <sup>4</sup>	
3A1	3	X	X	E	4277		Other Actual Collections - Federal	
3A1	3	X	X	E	4872		Downward Adj. of Prior-Yr. Prepaid/Advanced Unexpended Obligations Refunds Collected	
3A1	3	X	X	E	4972		Downward Adj. of Prior-Yr. Paid Exp. Authority - Refunds Collected	
3A2	3	X	X	E-B	4251		Reimbursements & Other Income Earned - Receivable <sup>3</sup>	
3A2	3	X	X	E-B	4281		Actual Program Fund Subsidy Receivable - Definite-Current <sup>4</sup>	
3A2	3	X	X	E-B	4282		Actual Program Fund Subsidy Receivable - Indef.-Permanent <sup>4</sup>	
3A2	3	X	X	E-B	4283		Interest Receivable from Treasury <sup>4</sup>	
3A2	3	X	X	E-B	4284		Actual Program Fund Subsidy Receivable - Indef. - Current <sup>4</sup>	
3A2	3	X	X	E-B	4285		Receivable from the Liquidating Fund <sup>4</sup>	
3A2	3	X	X	E-B	4286		Receivable from the Financing Fund <sup>4</sup>	
3A2	3	X	X	E-B	4287		Other Federal Receivables <sup>4</sup>	
3B1	3	X	X	E-B	4222		Unfilled Customer Orders With Advance	Oblig. amounts only for final in yr. of expiration. Account 4222 replaces old HHS acct 4240 Unfilled Customer Orders - Oblig (with Advance)
3B2	3	X	X	E-B	4221		Unfilled Customer Orders Without Advance	Oblig. amounts only for final in yr. of expiration. Account 4221 replaces old HHS acct 4230 Unfilled Customer Orders - Unobligated (without Advance)
3C1	3				N/A		Used only with prior OMB approval	
3C2	3	X		E	4060		Anticipated Collections from Non-Federal Sources	Debit Balances. Zero for final
3C2	3	X		E	4070		Anticipated Collections from Federal Sources	Debit Balances. Zero for final
3C2	3	X		E	4210		Anticipated Reimbursements & Other Income	Debit Balances. Zero for final

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
3D1	3	X	X	E	4255		Appropriation Trust Fund Expenditure Transfers - Collected	
3D2	3	X		E	4215		Anticipated Appropriation Trust Fund Expenditure Transfers	Zero for final
3D2	3	X	X	E-B	4225		Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
<b>SBR Line: 4. Adjustments</b>								
4A	4	X		E	4310		Anticipated Recoveries of Prior-Year Obligations	Unexpired accounts only. Dr. Bal. Zero for final
4A	4	X	X	E	4871		Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
4A	4	X	X	E	4971		Downward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
5	4	X		E	4395		Authority Unavailable Pursuant to Public Law - Temporary	Appropriation Act 2
5	4	X		E-B	4397		Receipts & Appropriations Temporarily Precluded from Oblig.	
5	4	X		E-B	4398		Offsetting Collections Temporarily Precluded from Obligation	
6A	4	X	X	E	4350		Canceled Authority	4350 must be used in lieu of SGL Acct "4612, with FY identifier", for FACTS II.
6B	4	X		E	4392		Rescissions - Current Year	
6B	4	X		E	4393		Rescissions - Prior-Year	Reductions not affecting more than one Account
6C	4	X		E	4147		Actual Transfers to Treasury	
6D	4	X		E	4133		Actual Adjustments to Contract Authority	
6D	4	X		E	4143		Actual Reductions to Borrowing Authority	
6D	4	X		E	4391		Adjustments to Indefinite No-Year Authority	

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
6E	4	X	X	E	4396		Authority Permanently Not Available Pursuant to Public Law	Appropriation Act. <sup>2</sup> Reductions affecting more than one Account and reappropriation reductions.
6F	4	X		E	4034		Anticipated Adjustments to Contract Authority	Zero for final
6F	4	X		E	4044		Anticipated Reductions to Borrowing Authority	Zero for final
6F	4	X		E	4047		Anticipated Payments to Treasury	Zero for final

**SBR Line: 5. Total Budgetary Resources**

7	5	X	X				Calculation [Sum of line 1 through 6]	
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**STATUS OF BUDGETARY RESOURCES:**

**SBR Line: 6. Obligations Incurred**

8A	6	X		E-B	4801	AD	Unexpended Obligations - Unpaid <sup>3</sup>	
8A	6	X		E-B	4802	AD	Unexpended Obligations - Prepaid/Advanced <sup>3</sup>	
8A	6	X	X	E	4881	AD	Upward Adjustments of Prior-Year Unpaid Unexpended Oblig. <sup>3</sup>	
8A	6	X	X	E	4882	AD	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations <sup>3</sup>	
8A	6	X		E-B	4901	AD	Expended Authority - Unpaid <sup>3</sup>	
8A	6	X		E	4902	AD	Expended Authority - Paid <sup>3</sup>	
8A	6	X	X	E	4981	AD	Upward Adjustments of Prior-Year Unpaid Expended Authority <sup>3</sup>	
8A	6	X	X	E	4982	AD	Upward Adjustments of Prior-Year Paid Expended Authority <sup>3</sup>	
8B	6	X		E-B	4801	BD	Unexpended Obligations - Unpaid <sup>3</sup>	Subcategory 1...N <sup>2, 3</sup>
8B	6	X		E-B	4802	BD	Unexpended Obligations - Prepaid/Advanced <sup>3</sup>	Subcategory 1...N <sup>2, 3</sup>
8B	6	X	X	E	4881	BD	Upward Adjustments of Prior-Year Unpaid Unexpended Oblig. <sup>3</sup>	Subcategory 1...N <sup>2, 3</sup>
8B	6	X	X	E	4882	BD	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations <sup>3</sup>	Subcategory 1...N <sup>2, 3</sup>
8B	6	X		E-B	4901	BD	Expended Authority - Unpaid	Subcategory 1...N <sup>2, 3</sup>

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
8B	6	X		E	4902	BD	Expended Authority - Paid	Subcategory 1...N <sup>2, 3</sup>
8B	6	X	X	E	4981	BD	Upward Adjustments of Prior-Year Unpaid Expended Authority	Subcategory 1...N <sup>2, 3</sup>
8B	6	X	X	E	4982	BD	Upward Adjustments of Prior-Year Paid Expended Authority	Subcategory 1...N <sup>2, 3</sup>
8C	6	X		E-B	4801		Unexpended Obligations - Unpaid <sup>3</sup>	Not subject to apportionment <sup>2,3</sup>
8C	6	X		E-B	4802		Unexpended Obligations - Prepaid/Advanced <sup>3</sup>	Not subject to apportionment <sup>2,3</sup>
8C	6	X	X	E	4881		Upward Adjustments of Prior-Year Unpaid Unexpended Oblig. <sup>3</sup>	Not subject to apportionment <sup>2,3</sup>
8C	6	X	X	E	4882		Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations <sup>3</sup>	Not subject to apportionment <sup>2,3</sup>
8C	6	X		E-B	4901		Expended Authority - Unpaid	Not subject to apportionment <sup>2,3</sup>
8C	6	X		E	4902		Expended Authority - Paid	Not subject to apportionment <sup>2,3</sup>
8C	6	X	X	E	4981		Upward Adjustments of Prior-Year Unpaid Expended Authority	Not subject to apportionment <sup>2,3</sup>
8C	6	X	X	E	4982		Upward Adjustments of Prior-Year Paid Expended Authority	Not subject to apportionment <sup>2,3</sup>
8D	6	X		E-B	4801	R	Unexpended Obligations - Unpaid <sup>3</sup>	
8D	6	X		E-B	4802	R	Unexpended Obligations - Prepaid/Advanced <sup>3</sup>	
8D	6	X	X	E	4881	R	Upward Adjustments of Prior-Year Unpaid Unexpended Oblig. <sup>3</sup>	
8D	6	X	X	E	4882	R	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations <sup>3</sup>	
8D	6	X		E-B	4901	R	Expended Authority - Unpaid <sup>3</sup>	
8D	6	X		E	4902	R	Expended Authority - Paid <sup>3</sup>	
8D	6	X	X	E	4981	R	Upward Adjustments of Prior-Year Unpaid Expended Authority	
8D	6	X	X	E	4982	R	Upward Adjustments of Prior-Year Paid Expended Authority	

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
<b>SBR Line: 7. Unobligated Balances Available</b>								
9A1	7	X		E	4511		Apportionment Available for Distribution - Current Quarter	Must crosswalk 4511 to 4510 (current) for FACTS II
9A1		X		E	4540		Internal Fund Distributions Issued	Not used for FACTS II
9A1		X		E	4550		Internal Fund Distributions Received	Not used for FACTS II
9A1		X		E	4571		Allotments Issued (Intra Agency)	Not used for FACTS II
9A1		X		E	4572		Allowances Issued (Intra Agency)	Not used for FACTS II
9A1		X		E	4581		Allotments Received (Intra Agency)	Not used for FACTS II
9A1		X		E	4582		Allowances Received (Intra Agency)	Not used for FACTS II
9A1	7	X		E	4611		Allotments Available for Commitment/Obligation	Must crosswalk 4611 to 4610 for FACTS II
9A1		X		E	4612		Allowances Available for Commitment/Obligation	Must crosswalk 4612 to 4610 for FACTS II
9A1	7	X		E	4700		Commitments	
9A2	7	X		E	4590		Apportionments - Unavailable	Anticipated. Unavailable for obligation through current period.
9B	7	X		E	4620		Other Funds Available for Commitment/Obligation	
9C	7						Used Only with Prior OMB Approval	Used Only with Prior OMB Approval
<b>SBR Line: 8. Unobligated Balances - Not Available</b>								
10A	8	X		E	4512		Apportionment Available for Distribution - Subsequent Qtrs.	Must crosswalk 4512 to 4510S (subsequent) for FACTS II.
10B	8	X		E	4430		Unapportioned Authority - OMB Deferral	

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
10C	8	X		E	4420		Unapportioned Authority - Pending Rescission	
10D	8	X		E	4060		Anticipated Collections from Non-Federal Sources	Unexpired accounts only. Cr Bal. Zero for final
10D	8	X		E	4070		Anticipated Collections from Federal Sources	Unexpired accounts only. Cr Bal. Zero for final
10D	8	X		E	4210		Anticipated Reimbursements & Other Income	Unexpired accounts only. Cr Bal. Zero for final
10D	8	X		E	4310		Anticipated Recoveries of Prior-Year Obligations	Unexpired accounts only. Cr Bal. Zero for final
10D	8	X		E	4450		Unapportioned Authority - Available	
10D	8	X		E	4630		Funds Not Available for Commitment/Obligation	
10D	8		X	E	4650		Allotments - Expired Authority	Expired accounts only. Account 4650 must be used in lieu of old SGL Acct "4612, with FY identifier", for FACTS II.

**SBR Line: 9. Total, Status of Budgetary Resources**

11	9	X	X				Calculation [Sum of lines 8 through 10]	
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**OUTLAYS:**

**SBR Line: 10. Obligations Incurred**

8A	10	X		E-B	4801	AD	Unexpended Obligations - Unpaid <sup>3</sup>	
8A	10	X		E-B	4802	AD	Unexpended Obligations - Prepaid/Advanced <sup>3</sup>	
8A	10	X	X	E	4881	AD	Upward Adjustments of Prior-Year Unpaid Unexpended Oblig. <sup>3</sup>	
8A	10	X	X	E	4882	AD	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations <sup>3</sup>	
8A	10	X		E-B	4901	AD	Expended Authority - Unpaid <sup>3</sup>	
8A	10	X		E	4902	AD	Expended Authority - Paid <sup>3</sup>	

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
8A	10	X	X	E	4981	AD	Upward Adjustments of Prior-Year Unpaid Expended Authority <sup>3</sup>	
8A	10	X	X	E	4982	AD	Upward Adjustments of Prior-Year Paid Expended Authority <sup>3</sup>	
8B	10	X		E-B	4801	BD	Unexpended Obligations - Unpaid <sup>3</sup>	Subcategory 1...N <sup>2, 3</sup>
8B	10	X		E-B	4802	BD	Unexpended Obligations - Prepaid/Advanced <sup>3</sup>	Subcategory 1...N <sup>2, 3</sup>
8B	10	X	X	E	4881	BD	Upward Adjustments of Prior-Year Unpaid Unexpended Oblig. <sup>3</sup>	Subcategory 1...N <sup>2, 3</sup>
8B	10	X	X	E	4882	BD	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations <sup>3</sup>	Subcategory 1...N <sup>2, 3</sup>
8B	10	X		E-B	4901	BD	Expended Authority - Unpaid	Subcategory 1...N <sup>2, 3</sup>
8B	10	X		E	4902	BD	Expended Authority - Paid	Subcategory 1...N <sup>2, 3</sup>
8B	10	X	X	E	4981	BD	Upward Adjustments of Prior-Year Unpaid Expended Authority	Subcategory 1...N <sup>2, 3</sup>
8B	10	X	X	E	4982	BD	Upward Adjustments of Prior-Year Paid Expended Authority	Subcategory 1...N <sup>2, 3</sup>
8C	10	X		E-B	4801		Unexpended Obligations - Unpaid <sup>3</sup>	Not subject to apportionment <sup>2,3</sup>
8C	10	X		E-B	4802		Unexpended Obligations - Prepaid/Advanced <sup>3</sup>	Not subject to apportionment <sup>2,3</sup>
8C	10	X	X	E	4881		Upward Adjustments of Prior-Year Unpaid Unexpended Oblig. <sup>3</sup>	Not subject to apportionment <sup>2,3</sup>
8C	10	X	X	E	4882		Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations <sup>3</sup>	Not subject to apportionment <sup>2,3</sup>
8C	10	X		E-B	4901		Expended Authority - Unpaid	Not subject to apportionment <sup>2,3</sup>
8C	10	X		E	4902		Expended Authority - Paid	Not subject to apportionment <sup>2,3</sup>
8C	10	X	X	E	4981		Upward Adjustments of Prior-Year Unpaid Expended Authority	Not subject to apportionment <sup>2,3</sup>
8C	10	X	X	E	4982		Upward Adjustments of Prior-Year Paid Expended Authority	Not subject to apportionment <sup>2,3</sup>
8D	10	X		E-B	4801	R	Unexpended Obligations - Unpaid <sup>3</sup>	
8D	10	X		E-B	4802	R	Unexpended Obligations - Prepaid/Advanced <sup>3</sup>	
8D	10	X	X	E	4881	R	Upward Adjustments of Prior-Year Unpaid Unexpended Oblig. <sup>3</sup>	
8D	10	X	X	E	4882	R	Upw Adj of Prior-Year Prepaid/Advanced Unexpended Oblig <sup>3</sup>	

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
8D	10	X		E-B	4901	R	Expended Authority - Unpaid <sup>3</sup>	
8D	10	X		E	4902	R	Expended Authority - Paid <sup>3</sup>	
8D	10	X	X	E	4981	R	Upward Adjustments of Prior-Year Unpaid Expended Authority <sup>3</sup>	
8D	10	X	X	E	4982	R	Upward Adjustments of Prior-Year Paid Expended Authority <sup>3</sup>	

**SBR Line: 11. Less: Spending Authority from Offsetting Collections and Adjustments**

3A1	11	X	X	E	4252		Reimbursements & Other Income Earned - Collected <sup>3</sup>	
3A1	11	X	X	E	4261		Actual Collection of Fees <sup>3</sup>	
3A1	11	X	X	E	4262		Actual Collection of Loan Principal	
3A1	11	X	X	E	4263		Actual Collection of Loan Interest	
3A1	11	X	X	E	4264		Actual Collection of Rent <sup>3</sup>	
3A1	11	X	X	E	4265		Actual Collections from Sale of Foreclosed Property	
3A1	11	X	X	E	4266		Other Actual Collections - Non-Federal	
3A1	11	X	X	E	4271		Actual Program Fund Subsidy Collected - Definite - Current <sup>4</sup>	
3A1	11	X	X	E	4272		Actual Program Fund Subsidy Collected - Indef. - Permanent <sup>4</sup>	
3A1	11	X	X	E	4273		Interest Collected from Treasury <sup>4</sup>	
3A1	11	X	X	E	4274		Actual Program Fund Subsidy Collected - Indef. - Current <sup>4</sup>	
3A1	11	X	X	E	4275		Actual Collections from Liquidating Fund <sup>4</sup>	
3A1	11	X	X	E	4276		Actual Collections from Financing Fund <sup>4</sup>	
3A1	11	X	X	E	4277		Other Actual Collections - Federal	
3A1	11	X	X	E	4872		Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected <sup>3</sup>	
3A1	11	X	X	E	4972		Downward Adjustments of Prior-Year Paid Expended Authority - Refunds Collected <sup>3</sup>	
3A2	11	X	X	E-B	4251		Reimbursements & Other Income Earned - Receivable <sup>3</sup>	
3A2	11	X	X	E-B	4281		Actual Program Fund Subsidy Receivable - Definite-Current <sup>4</sup>	

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
3A2	11	X	X	E-B	4282		Actual Program Fund Subsidy Receivable - Indef.-Permanent <sup>4</sup>	
3A2	11	X	X	E-B	4283		Interest Receivable from Treasury <sup>4</sup>	
3A2	11	X	X	E-B	4284		Actual Program Fund Subsidy Receivable - Indef. - Current <sup>4</sup>	
3A2	11	X	X	E-B	4285		Receivable from the Liquidating Fund <sup>4</sup>	
3A2	11	X	X	E-B	4286		Receivable from the Financing Fund <sup>4</sup>	
3A2	11	X	X	E-B	4287		Other Federal Receivables <sup>4</sup>	
3B1	11	X	X	E-B	4222		Unfilled Customer Orders - with Advance	Oblig. amounts only for final in yr. of expiration <sup>4</sup>
3B2	11	X	X	E-B	4221		Unfilled Customer Orders - without Advance	Oblig. amounts only for final in yr. of expiration <sup>4</sup>
3D1	11	X	X	E	4255		Appropriation Trust Fund Expenditure Transfers - Collected	
3D2	11	X		E	4215		Anticipated Trust Fund Expenditure Transfers	Zero for final
3D2	11	X	X	E-B	4225		Appropriation Trust Fund Expenditure Transfers - Receivable	
4A	11	X	X	E	4871		Downward Adjustments of Prior-Year Unpaid Unexpended Obligations <sup>3</sup>	
4A	11	X	X	E	4971		Downward Adjustments of Prior-Year Unpaid Expended Auth <sup>3</sup>	

**SBR Line: 12. Obligated Balance, Net - Beginning of Period**

12	12	X	X	B	4221		Unfilled Customer Orders without Advance <sup>3</sup>	
12	12	X	X	B	4225		Appropriation Trust Fund Expenditure Transfers-Receivable <sup>3</sup>	
12	12	X	X	B	4251		Reimbursements & Other Income Earned - Receivable <sup>3</sup>	
12	12	X	X	B	4281		Actual Program Fund Subsidy Receivable - Definite-Current <sup>4</sup>	
12	12	X	X	B	4282		Actual Program Fund Subsidy Receivable - Indef.-Permanent <sup>4</sup>	
12	12	X	X	B	4283		Interest Receivable from Treasury	

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
12	12	X	X	B	4284		Actual Program Fund Subsidy Receivable - Indef. - Current <sup>4</sup>	
12	12	X	X	B	4285		Receivable from the Liquidating Fund <sup>4</sup>	
12	12	X	X	B	4286		Receivable from the Financing Fund <sup>4</sup>	
12	12	X	X	B	4287		Other Federal Receivables <sup>4</sup>	
12	12	X	X	B	4801		Unexpended Obligations - Unpaid <sup>3</sup>	Intra-agency elimination
12	12	X	X	B	4901		Expended Authority - Unpaid <sup>3</sup>	

**SBR Line: 13. Plus or Minus: Obligated Balance Transferred, Net**

13	13	X		E	4831		Unexpended Obligations, Transferred - Unpaid <sup>3</sup>	
13	13	X		E	4931		Expended Authority, Transferred - Unpaid <sup>3</sup>	

**SBR Line: 14 Less: Obligated Balance, Net - End of Period**

14A	14	X	X	E	4225		Appropriation Trust Fund Expenditure Transfers - Receivable	
14A	14	X	X	E	4251		Reimbursements & Other Income Earned - Receivable <sup>3</sup>	
14A	14	X	X	E	4281		Actual Program Fund Subsidy Receivable - Definite-Current <sup>4</sup>	
14A	14	X	X	E	4282		Actual Program Fund Subsidy Receivable - Indef.-Permanent <sup>4</sup>	
14A	14	X	X	E	4283		Interest Receivable from Treasury <sup>4</sup>	
14A	14	X	X	E	4284		Actual Program Fund Subsidy Rec.- Indefinite - Current <sup>4</sup>	
14A	14	X	X	E	4285		Receivable from the Liquidating Fund <sup>4</sup>	
14A	14	X	X	E	4286		Receivable from the Financing Fund <sup>4</sup>	
14A	14	X	X	E	4287		Other Federal Receivables <sup>4</sup>	
14B1	14	X	X	E	4221		Unfilled Customer Orders Without Advance	Oblig. amounts only for final in yr. of expiration
14B2	14						Use Only with Prior OMB Approval	Use only with prior OMB approval.

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
14B3	14						Use Only with Prior OMB Approval	Use only with prior OMB approval.
14C	14	X	X	E	4801		Unexpended Obligations - Unpaid <sup>3</sup>	Intra-agency elimination
14C	14	X	X	E	4831		Unexpended Obligations, Transferred - Unpaid <sup>3</sup>	Intra-agency elimination
14C	14	X	X	E	4871		Downward Adjustments of Prior-Year Unpaid Expended Oblig. <sup>3</sup>	Intra-agency elimination
14C	14	X	X	E	4881		Upward Adjustments of Prior-Year Unpaid Expended Oblig. <sup>3</sup>	Intra-agency elimination
14D	14	X	X	E	4901		Expended Authority - Unpaid <sup>3</sup>	
14D	14	X	X	E	4931		Expended Authority, Transferred Unpaid	Intra-agency elimination
14D	14	X	X	E	4971		Downward Adjustments of Prior-Year Unpaid Expended Auth <sup>3</sup>	
14D	14	X	X	E	4981		Upward Adjustments of Prior-Year Unpaid Expended Authority <sup>3</sup>	

**SBR Line: 15. Equals: Total Outlays**

15 15 X X Calculation [Line 8 - (3A + 3B + 3D + 4A) + 12 ± 13 - (- 14A - 14B1 + 14C + 14D)]

**Also Equals:**

15A	15	X	X	E-B	4802		Unexpended Obligations - Prepaid/Advanced <sup>3</sup>	Intra-agency elimination
15A	15	X	X	E	4902		Expended Authority - Paid <sup>3</sup>	
15A	15	X	X	E	4882		Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations <sup>3</sup>	Intra-agency elimination
15A	15	X	X	E	4982		Upward Adjustments of Prior-Year Paid Expended Authority <sup>3</sup>	

**Should equal disbursements reported on SF 224.**

15B	14	X	X	E-B	4222		Unfilled Customer Orders With Advance	Oblig. amounts only for final in yr. of expiration
15B	15	X	X	E	4252		Reimbursements & Other Income Earned - Collected <sup>3</sup>	

Statement of Budgetary Resources (SBR) Report Crosswalk and Its Relationship with the SF 133

SF 133 Line No	Bud. Res Line No	Unex- pired Col	Ex- pired Col	TB Col	Acct No	Sub- Acct	Account Title	Additional Information Required <sup>1</sup>
15B	15	X	X	E	4255		Appropriation Trust Fund Expenditure Transfers-Collected <sup>3</sup>	
15B	15	X	X	E	4261		Actual Collection of Fees <sup>3</sup>	
15B	15	X	X	E	4262		Actual Collection of Loan Principal	
15B	15	X	X	E	4263		Actual Collection of Loan Interest	
15B	15	X	X	E	4264		Actual Collection of Rent <sup>3</sup>	
15B	15	X	X	E	4265		Actual Collections from Sale of Foreclosed Property	
15B	15	X	X	E	4266		Other Actual Collections - Non-Federal	
15B	15	X	X	E	4271		Actual Program Fund Subsidy Collected - Definite-Current <sup>4</sup>	
15B	15	X	X	E	4272		Actual Program Fund Subsidy Collected - Indef.-Permanent <sup>4</sup>	
15B	15	X	X	E	4273		Interest Collected from Treasury <sup>4</sup>	
15B	15	X	X	E	4274		Actual Program Fund Subsidy Collected - Indef. - Current <sup>4</sup>	
15B	15	X	X	E	4275		Actual Collections from Liquidating Fund <sup>4</sup>	
15B	15	X	X	E	4276		Actual Collections from Financing Fund <sup>4</sup>	
15B	15	X	X	E	4277		Other Actual Collections - Federal	
15B	15	X	X	E	4872		Downward Adjustments of Prior-Year Prepaid Unexp Oblig. <sup>3</sup>	
15B	15	X	X	E	4972		Downward Adjustments of Prior-Year Paid Expended Authority - Refunds Collected <sup>3</sup>	

*Should equal collections reported on the SF 224.*

Notes:

- <sup>1</sup> The additional information required column describes additional account attributes required to split account balances for the reports. These attributes are also required for FACTS II.
- <sup>2</sup> This information is used only for SF 133 reporting, not used for the Statement of Budgetary Resources.
- <sup>3</sup> Gov/Non-Gov subaccount will be needed when consolidated Statements of Budgetary Resources are required.
- <sup>4</sup> New HHSSGL Account - HHS Transaction Codes to be established.
- <sup>5</sup> HHS currently has no contract or borrowing authority.

Principal Statement

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 COMBINED STATEMENT OF FINANCING  
 For the year ended September 30, 2000  
 (in thousands)

RESOURCES USED TO FINANCE ACTIVITIES:

Budgetary

1	Budgetary resources obligated for orders and delivery of goods and services to be received or benefits to be provided to others	\$ xxx
2	Less: Offsetting collections, recoveries of prior-year authority, and changes in unfilled customer orders	<u>(xxx)</u>
3	Net budgetary resources used to finance activities	<u>xxx</u>

Non-budgetary

4A	Property received from others without reimbursement	xxx
4B	Property given to others without reimbursement	(xxx)
5	Costs incurred by others for the entity without reimbursement	xxx
6	Other non-budgetary resources	<u>xxx</u>
7	Net non-budgetary resources used to finance activities	<u>xxx</u>
8	Total Resources Used to Finance Activities	<u>xxx</u>

RELATIONSHIP OF TOTAL RESOURCES TO THE NET COST OF OPERATIONS:

Deduct resources used to fund items not part of the net cost of operations:

9	Increase or (decrease) in budgetary resources obligated to order goods and services not yet received or benefits not yet provided	xxx
10	Budgetary offsetting collections that do not increase exchange revenue or decrease expenses:	
	A Decrease/(increase) in revenue collected in advance	xxx
	B Collections that decrease assets unrelated to exchange revenue	(xxx)
	C Credit program collections that increase liabilities for loans guarantees or allowances for subsidy	(xxx)
	D Other	xxx
11	Adjustments other than collections made to compute net budgetary resources that do not affect cost of operations:	
	A Recoveries of prior-year authority	(xxx)
	B Decrease/(increase) in unfilled customer orders	xxx
	C Other	xxx
12	Resources that fund expenses recognized in prior periods	xxx

Principal Statement

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 COMBINED STATEMENT OF FINANCING  
 For the year ended September 30, 2000  
 (in thousands)

13	Resources that finance the acquisition of assets or liquidations of liabilities	xxx
14	Other resources used to fund items not part of the net cost of operations	<u>xxx</u>
15	Total Resources Used to Fund Items Not Part of the Net Cost of Operations	<u>xxx</u>
16	Resources Used to Finance the Net Cost of Operations	<u>xxx</u>
<b>COMPONENTS OF NET COST OF OPERATIONS THAT DO NOT REQUIRE OR GENERATE RESOURCES DURING THE REPORTING PERIOD:</b>		
17	Expenses or exchange revenue related to the disposition of assets or liabilities, or allocation of their costs over time:	
	A Expenses related to use of assets	xxx
	B Losses/(gains) from reevaluation of assets and liabilities	xxx
	C Decrease/(increase) in exchange revenue receivable from the public	xxx
	D Interest revenue from amortization of credit program allowance for subsidy	xxx
	E Other	<u>xxx</u>
	F Subtotal	<u>xxx</u>
18	Expenses that will be financed with budgetary resources recognized in future periods:	
	A Annual leave expense from increase in annual leave liability	xxx
	B Credit program subsidy expense from upward subsidy re-estimates	xxx
	C Other	<u>xxx</u>
	D Subtotal	<u>xxx</u>
19	Other net cost components that do not require or generate resources during the reporting period	<u>xxx</u>
20	Total Components of Net Cost of Operations That Do Not Require or Generate Resources During the Reporting Period	<u>xxx</u>
21	Net Cost of Operations	<u>\$ xxx</u>

The accompanying notes are an integral part of these statements.

Statement of Financing Report Crosswalk

<u>Line</u>	<u>Pre/</u>	<u>Acct</u>			<u>Account Title</u>	<u>Additional Information Required</u>
<u>Num-</u>	<u>Post</u>	<u>TB</u>	<u>Num-</u>			
<u>ber</u>	<u>Close</u>	<u>Col</u>	<u>ber</u>			

**Resources Used to Finance Activities:**

**Budgetary:**

<b>1</b>					<b>Budgetary Resources Obligated for Orders and Delivery of Goods and Services to Be Received or Benefits to Be Provided</b>	
1	Pre	E-B	4801		Unexpended Obligations - Unpaid	
1	Pre	E-B	4802		Unexpended Obligations - Prepaid/Advanced	
1	Pre	E	4881		Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Note <sup>1</sup>
1	Pre	E	4882		Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Oblig	Note <sup>1</sup>
1	Pre	E-B	4901		Expended Authority - Unpaid	
1	Pre	E	4902		Expended Authority - Paid	
1	Pre	E	4981		Upward Adjustments of Prior-Year Unpaid Expended Authority	Note <sup>1</sup>
1	Pre	E	4982		Upward Adjustments of Prior-Year Paid Expended Authority	Note <sup>1</sup>
<b>2</b>					<b>Less: Offsetting Collections, Recoveries of Prior-Year Authority, And Changes in Unfilled Customer Orders</b>	
2	Pre	E-B	4221		Unfilled Customer Orders Without Advance	Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4222		Unfilled Customer Orders With Advance	Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4225		Appropriation Trust Fund Expenditure Transfers - Receivable	
2	Pre	E-B	4251		Reimbursements and Other Income Earned - Receivable	
2	Pre	E	4252		Reimbursements and Other Income Earned - Collected	
2	Pre	E	4255		Appropriation Trust Fund Expenditure Transfers - Collected	
2	Pre	E	4261		Actual Collection of Fees	
2	Pre	E	4262		Actual Collection of Loan Principal	
2	Pre	E	4263		Actual Collection of Loan Interest	
2	Pre	E	4264		Actual Collection of Rent	
2	Pre	E	4265		Actual Collections from Sale of Foreclosed Property	
2	Pre	E	4266		Other Actual Collections - Non-Federal	
2	Pre	E	4271		Actual Program Fund Subsidy Collected - Definite - Current	
2	Pre	E	4272		Actual Program Fund Subsidy Collected - Indefinite - Permanent	
2	Pre	E	4273		Interest Collected from Treasury	

Statement of Financing Report Crosswalk

<u>Line</u>	<u>Pre/</u>	<u>Acct</u>			<u>Account Title</u>	<u>Additional Information Required</u>
<u>Num-</u>	<u>Post</u>	<u>TB</u>	<u>Num-</u>			
<u>ber</u>	<u>Close</u>	<u>Col</u>	<u>ber</u>			
2	Pre	E	4274		Actual Program Fund Subsidy Collected - Indefinite - Current	
2	Pre	E	4275		Actual Collections from Liquidating Fund	
2	Pre	E	4276		Actual Collections from Financing Fund	
2	Pre	E	4277		Other Actual Collections - Federal	
2	Pre	E-B	4251		Reimbursements and Other Income Earned - Receivable	
2	Pre	E-B	4281		Actual Program Fund Subsidy Receivable - Definite - Current	
2	Pre	E-B	4282		Actual Program Fund Subsidy Receivable - Indefinite - Permanent	
2	Pre	E-B	4283		Interest Receivable from Treasury	
2	Pre	E-B	4284		Actual Program Fund Subsidy Receivable - Indefinite - Current	
2	Pre	E-B	4285		Receivable from Liquidating Fund	
2	Pre	E-B	4286		Receivable from the Financing Fund	
2	Pre	E-B	4287		Other Federal Receivables	
2	Pre	E	4871		Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Note <sup>1</sup>
2	Pre	E	4872		Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	Note <sup>1</sup>
2	Pre	E	4971		Downward Adjustments of Prior-Year Unpaid Expended Authority	Note <sup>1</sup>
2	Pre	E	4972		Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	Note <sup>1</sup>
<b>3</b>	<b>Net Budgetary Resources Used to Finance Activities</b>					
3	Calculation (1 - 2)					

**Non-Budgetary:**

**4A Property Received from Others Without Reimbursement**

4A	Pre	E	5610		Donated Revenue - Nonfinancial Resources	
4A	Pre	E	5619		Contra Donated Revenue - Nonfinancial Resources	
4A	Pre	E	5720		Financing Sources Transferred In Without Reimbursement	

Statement of Financing Report Crosswalk

<u>Line Pre/</u>	<u>Acct</u>									<u>Additional Information Required</u>
<u>Num- Post</u>	<u>TB</u>	<u>Num-</u>		<u>Account Title</u>						
<u>ber</u>	<u>Close</u>	<u>Col</u>	<u>ber</u>							
<b>4B</b>				<b>Property Given to Others Without Reimbursement</b>						
4B	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement						
<b>5</b>				<b>Costs Incurred by Others for the Entity Without Reimbursement</b>						
5	Pre	E	5780	Imputed Financing Sources						
<b>6</b>				<b>Other Non-Budgetary Resources</b>						
6	Pre	E	5790	Other Financing Sources						
<b>7</b>				<b>Net Non-Budgetary Resources Used to Finance Activities</b>						
				Calculation (4A - 4B + 5 ± 6)						
<b>8</b>				<b>TOTAL RESOURCES USED TO FINANCE ACTIVITIES</b>						
				Calculation (3 + 7)						
<b>Relationship of Total Resources to Net Cost of Operations:</b>										
<i>Deduct Resources Used to Fund Items Not Part of the Net Cost of Operations:</i>										
<b>9</b>				<b>Increase or (Decrease) In Budgetary Resources Obligated To Order</b>						
				<b>Goods and Services Not Yet Received or Benefits Not Yet Provided</b>						
9	Pre	E-B	4801	Unexpended Obligations - Unpaid						Net (Increases)/Decreases
9	Pre	E-B	4802	Unexpended Obligations - Paid						Net (Increases)/Decreases
9	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations						Note <sup>1</sup>
9	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations						Note <sup>1</sup>

Statement of Financing Report Crosswalk

<u>Line</u>	<u>Pre/</u>	<u>Acct</u>	<u>Num-</u>	<u>Post</u>	<u>TB</u>	<u>Num-</u>	<u>Account Title</u>	<u>Additional Information Required</u>
<u>ber</u>	<u>Close</u>	<u>Col</u>	<u>ber</u>					
<b>10</b>							<b>Budgetary Offsetting Collections That Do Not Increase Exchange Revenue or Decrease Expenses</b>	
10A							Decrease or Increase in Revenue Collected In Advance Credit Reform	
10B							Collections That Decrease Assets Unrelated to Exchange Revenue Credit Reform	
10C							Credit Program Collections that Increase Liabilities for Loan Guarantees Guarantees or Allowances for Subsidy Credit Reform	
10D							Other	
<b>11</b>							<b>Adjustments Other Than Collections Made To Compute Net Budgetary Resources That do Not Affect Net Cost of Operations</b>	
11A							Recoveries of Prior Year Obligations	
11A	Pre	E	4871				Downward Adjustments of Prior-Year Unpaid Expended Obligation	Note <sup>1</sup>
11A	Pre	E	4872				Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	Note <sup>1</sup>
11B							Decrease or (Increase) in Unfilled Customer Orders	
11B	Pre	E-B	4221				Unfilled Customer Orders Without Advance	
11B	Pre	E-B	4222				Unfilled Customer Orders With Advance	
<b>12</b>							<b>Resources That Fund Expenses Recognized in Prior Periods</b>	
12	Pre	E-B	2190				Other Accrued Liabilities	If net decrease, unfunded
12	Pre	E-B	2221				Accrued Unfunded Annual Leave	If net decrease
13	Pre	E-B	2222				Accrued Unfunded Compensatory Leave	If net decrease
14	Pre	E-B	2225				Unfunded FECA Liability	If net decrease
14	Pre	E-B	2290				Other Unfunded Employment Related Liability	In net decrease
12	Pre	E-B	2610				Actuarial Pension Liability	If net decrease
12	Pre	E-B	2620				Actuarial Health Insurance Liability	If net decrease

Statement of Financing Report Crosswalk

<u>Line</u>	<u>Pre/</u>	<u>Acct</u>	<u>Account Title</u>	<u>Additional Information Required</u>
<u>Num-</u>	<u>Post</u>	<u>TB</u>	<u>Num-</u>	
<u>ber</u>	<u>Close</u>	<u>Col</u>	<u>ber</u>	
12	Pre	E-B	2630 Actuarial Life Insurance Liability	If net decrease
12	Pre	E-B	2650 Actuarial FECA Liability	If net decrease
12	Pre	E-B	2690 Other Actuarial Liabilities	If net decrease
12	Pre	E-B	2920 Contingent Liabilities	If net decrease
12	Pre	E-B	2940 Capital Lease Liability	If net decrease. Related to payment made prior to FY91.
12	Pre	E-B	2990 Other Liabilities	If net decrease
12	Pre	E-B	2995 Accrued Cleanup Cost	If net decrease
<b>13</b>			<b>Resources That Finance the Acquisition of Assets or Liquidation of Liabilities</b>	
13	Pre		1511 Operating Materials and Supplies Held for Use	Current year purchases
13	Pre		1512 Operating Materials and Supplies Held in Reserve for Future Use	Current year purchases
13	Pre		1513 Operating Materials & Supplies - Excess, Unserviceable and Obsolete	Current year purchases
13	Pre		1521 Inventory Purchased for Resale	Current year purchases
13	Pre		1522 Inventory Held in Reserve for Future Sale	Current year purchases
13	Pre		1523 Inventory Held for Repair	Current year purchases
13	Pre		1524 Inventory - Excess, Obsolete and Unserviceable	Current year purchases
13	Pre		1525 Inventory - Raw Materials	Current year purchases
13	Pre		1526 Inventory - Work in Process	Current year purchases
13	Pre		1527 Inventory - Finished Goods	Current year purchases
13	Pre	E-B	1529 Inventory - Allowance	
13	Pre		1561 Commodities Held Under Price Support and Stabilization Support Programs	Current year purchases
13	Pre	E-B	1569 Commodities - Allowance	
13	Pre		1571 Stockpile Materials Held in Reserve	Current year purchases
13	Pre		1572 Stockpile Materials Held for Sale	Current year purchases
13	Pre		1591 Other Related Property	Current year purchases
13	Pre	E-B	1599 Other Related Property - Allowance	
13	Pre		1620 Investments in Securities Other Than Public Debt Securities	Non-Gov/Current year purchases
13	Pre		1690 Other Investments	Non-Gov/Current year purchases
13	Pre		1711 Land and Land Rights	Current year purchases
13	Pre		1712 Improvements to Land	Current year purchases

Statement of Financing Report Crosswalk

<u>Line</u>	<u>Pre/</u>	<u>Acct</u>	<u>Account Title</u>	<u>Additional Information Required</u>	
<u>Num-</u>	<u>Post</u>	<u>TB</u>	<u>Num-</u>		
<u>ber</u>	<u>Close</u>	<u>Col</u>	<u>ber</u>		
13	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land	
13	Pre		1720	Construction in Progress	Current year purchases
13	Pre		1730	Buildings, Improvements, and Renovations	Current year purchases
13	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	
13	Pre		1740	Other Structures and Facilities	Current year purchases
13	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities	
13	Pre		1750	Equipment	Current year purchases
13	Pre	E-B	1759	Accumulated Depreciation on Equipment	
13	Pre		1810	Assets Under Capital Lease	Current year purchases
13	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease	
13	Pre		1820	Leasehold Improvements	Current year purchases
13	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements	
13	Pre		1830	Internal Use Software	Current year purchases
13	Pre	E-B	1839	Accumulated Amortization on Internal Use Software	
13	Pre		1840	Other Natural Resources	Current year purchases
13	Pre	E-B	1849	Allowance for Depletion	
13	Pre		1890	Other General Property, Plant, and Equipment	Current year purchases
<b>14</b>	<b>Other Resources Used to Fund Items Not Part of the Net Cost of Operations</b>				
14	Pre	E	5760	Expenditure Financing Sources - Transferred Out	
<b>15</b>	<b>TOTAL RESOURCES USED TO FUND ITEMS NOT PART OF THE NET COST OF OPERATIONS</b>				
	Calculation ( $\pm 9 \pm 10A - 10B - 10C \pm 10D - 11A \pm 11B \pm 11C + 12 + 13 + 14$ )				
<b>16</b>	<b>RESOURCES USED TO FINANCE THE NET COST OF OPERATIONS</b>				
	Calculation ( $8 \pm 15$ )				

Statement of Financing Report Crosswalk

<u>Line</u>	<u>Pre/</u>	<u>Acct</u>			<u>Account Title</u>	<u>Additional Information Required</u>
<u>Num-</u>	<u>Post</u>	<u>TB</u>	<u>Num-</u>			
<u>ber</u>	<u>Close</u>	<u>Col</u>	<u>ber</u>			
<b>Components of Net Cost of Operations That Do Not Require or Generate Resources During the Reporting Period:</b>						
<b>17</b>	<b>Expenses of Exchange Revenue Related to the Disposition of Asset or Liabilities, or Allocation of Their Costs Over Time:</b>					
17A	Expenses Related to Use of Assets					
17A	Pre	E	6101	Operating/Program Expenses		
17A	Pre	E	6500	Cost of Goods and Services Sold		
17A	Pre	E	6900	Non-Productive Costs - Unfunded		
17A	Pre	E	7300	Extraordinary Items		
17B	Losses or (Gains) from Revaluation of Assets and Liabilities					
17B	Pre	E	7111	Gains on Disposition of Assets - Book Value of Asset		
17B	Pre	E	7112	Gains on Disposition of Assets - Proceeds from Sale		
17B	Pre	E	7190	Other Gains		
17B	Pre	E	7211	Losses on Disposition of Assets - Book Value of Asset		
17B	Pre	E	7212	Losses on Disposition of Assets - Proceeds from Sale		
17B	Pre	E	7290	Other Losses		
17C	Decrease or (Increase) in Exchange Revenue Receivable from the Public					
17C	Pre	E-B	1311	Advances and Reimbursements Receivable - Billed		Non-gov. (Increases)/Decreases. Portion associated with Non-gov exchange revenue.
17C	Pre	E-B	1312	Refunds Receivable		Non-gov. (Increases)/Decreases. Portion associated with Non-gov exchange revenue.
17C	Pre	E-B	1314	Advances and Reimbursements Receivable - Unbilled		Non-gov. (Increases)/Decreases. Portion associated with Non-gov exchange revenue.
17C	Pre	E-B	1315	Audit Disallowances Receivable		Non-gov. (Increases)/Decreases. Portion associated with Non-gov exchange revenue.
17C	Pre	E-B	1316	Anticipated Recoveries - Audit Disallowances		Non-gov. (Increases)/Decreases. Portion associated with Non-gov exchange revenue.
17C	Pre	E-B	1317	Insurance Premiums Receivable		Non-gov. (Increases)/Decreases. Portion

Statement of Financing Report Crosswalk

<u>Line</u>	<u>Pre/</u>	<u>Acct</u>	<u>Num-</u>	<u>Post</u>	<u>TB</u>	<u>Num-</u>	<u>Account Title</u>	<u>Additional Information Required</u>
<u>ber</u>	<u>Close</u>	<u>Col</u>	<u>ber</u>					
17C	Pre	E-B	1318				Accounts Receivable - Non-Current	associated with Non-gov exchange revenue. Non-gov. (Increases)/Decreases. Portion associated with Non-gov exchange revenue.
17C	Pre	E-B	1319				Allowance for Loss on Accounts Receivable	Non-gov. (Increases)/Decreases. Portion associated with Non-gov exchange revenue.
17C	Pre	E-B	131A				Anticipated Recoveries - Program Disallowances	Non-gov. (Increases)/Decreases. Portion associated with Non-gov exchange revenue.
<p><i>Note: Receivables related to loans are not shown on the crosswalk pending analysis of HHS loan accounting procedures.</i></p> <p><i>Comment: The Revenue Standard states that interest on Treasury securities held by trust funds and special funds is usually considered a nonexchange transaction.</i></p>								
17D							Interest Revenue from Amortization of Credit Program Allowance for Subsidy Credit Reform	
17E							Other	
17E	Pre	E	6720				Bad Debt Expense	
17E								
17F							Subtotal	
<p>Calculation (17A + 17B + 17C + 17D + 17E)</p>								
<p><b>18 Expenses that will be financed with budgetary resources recognized in future periods:</b></p>								
18A							Annual Leave Expense from Increase in Annual Leave Liability	
18A			6801				Annual and Compensatory Leave	Debit Balance
18B							Credit Program Subsidy Expense from Upward Subsidy Re-estimates Credit Reform	
18C							Other	
18C	Pre	E	6805				Future Funded Expenses - Unfunded	Debit Balance

Statement of Financing Report Crosswalk

<u>Line</u>	<u>Pre/</u>	<u>Acct</u>				<u>Additional Information Required</u>
<u>Num-</u>	<u>Post</u>	<u>TB</u>	<u>Num-</u>	<u>Account Title</u>		
<u>ber</u>	<u>Close</u>	<u>Col</u>	<u>ber</u>			
18D				Subtotal		
				Calculation (18A ± 18B ± 18C)		
19				<b>Other Net Cost Components That Do Not Require or Generate Resources During The Reporting Period</b>		
20				<b>TOTAL COMPONENTS OF NET COST OF OPERATIONS THAT DO NOT REQUIRE OR GENERATE RESOURCES DURING THE REPORTING PERIOD</b>		
				Calculation (± 17F ± 18D ± 19)		
21				<b>Net Cost of Operations</b>		
				Calculation (16 ± 20)		

Notes:

<sup>1</sup> These accounts are only applicable to those OPDIVs that have implemented upward/downward adjustments to prior-year obligations. Otherwise, these amounts are merely netted against 4800/4900.

Comments:

OF is researching the impact of the latest credit reform model on HHS accounting. When the workgroup's efforts are complete, reporting lines labeled "Credit Reform" will be further explained.

**Required Supplementary Stewardship Information**

**U.S. Department of Health and Human Services  
Reporting OPDIV  
Stewardship Property, Plant, and Equipment  
For Year Ended September 30, 2000**

HHS has three types of property, plant, and equipment (PP&E) for stewardship reporting:

1. Heritage Assets
2. Stewardship Land
3. Indian Trust Lands

**Heritage Assets** are PP&E of historical, natural, cultural, educational, or artistic significance. Heritage assets are generally expected to be preserved indefinitely. This category includes buildings on the National Historic Register, cemetery sites, etc.

**Stewardship Land** includes land and land rights other than that acquired for or in connection with general PP&E. "Land" is defined as the solid part of the surface of the earth, excluding natural resources related to land. Examples of stewardship land include land used as forests and parks, and land used for wildlife and grazing.

**Indian Trust Lands** are those lands that do not meet the definition of stewardship land, but are held by the Indian Health Service (IHS) as separate and distinct, because of the Federal Government's long-term trust responsibility. All Indian trust lands, when no longer needed by IHS in connection with its general use PP&E, must be returned to the Department of the Interior's Bureau of Indian Affairs for continuing trust responsibility and oversight.

<u>Asset Description</u>	<u>Number Of Sites</u>	<u>Total Square Footage</u>	<u>Federal Acreage</u>	<u>Total Acreage</u>
Heritage Assets	3	3,429	5.32	5.32
Stewardship Land	-	n/a	n/a	n/a
Indian Trust Lands	<u>81</u>	<u>n/a</u>	<u>433.80</u>	<u>433.80</u>
Totals	<u>84</u>	<u>3,429</u>	<u>439.12</u>	<u>439.12</u>

Below is an example of additional information which may be disclosed by OPDIVs, in addition to the basic disclosure information shown above.

Distribution of Stewardship Assets by Type and Area

	<u>Heritage Assets</u>			<u>Stewardship Land</u>		<u>Indian Trust Land</u>	
	<u>Number of Sites</u>	<u>Square Footage</u>	<u>Total Acreage</u>	<u>Number of Sites</u>	<u>Total Acreage</u>	<u>Number of Sites</u>	<u>Total Acreage</u>
Aberdeen						9	74.7
Alaska	2	1,134	5.32				
Albuquerque						4	3.6
Bemidji						2	9.4
Billings						7	48.0
Navajo						32	220.7
Oklahoma City						2	9.9
Phoenix	1	2,295				15	54.0
Portland						5	1.5
Tucson						5	12.0
Total	3	3,429	5.32	-	-	81	433.8

Required Supplementary Stewardship Information

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 Stewardship Investments  
 Nonfederal Physical Property  
 For Year Ended September 30, 2000

"Investment in nonfederal physical property" refers to expenses incurred by the Federal Government for the purchase, construction, or major renovation of physical property owned by state and local governments: including major additions, alterations, and replacements; the purchase of major equipment; and the purchase or improvement of other physical assets. Cash grants related to nonfederal physical property programs are included in this definition, but grants for maintenance and operations are not considered investments.

			Total <u>Investments</u>				
<u>OPDIV or Program</u>			<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
ACF	or	Program 1	\$ XXX	\$ XXX	\$ XXX	N/A	N/A
AoA	or	Program 2	XXX	XXX	XXX	N/A	N/A
AHRQ	or	Program 3	XXX	XXX	XXX	N/A	N/A
CDC	or	Program 4	XXX	XXX	XXX	N/A	N/A
FDA	or	Program 5	XXX	XXX	XXX	N/A	N/A
HCFA	or	Program 6	XXX	XXX	XXX	N/A	N/A
HRSA	or	Program 7	XXX	XXX	XXX	N/A	N/A
IHS	or	Program 8	XXX	XXX	XXX	N/A	N/A
NIH	or	Program 9	XXX	XXX	XXX	N/A	N/A
OS	or	Program 10	XXX	XXX	XXX	N/A	N/A
PSC	or	Program 11	XXX	XXX	XXX	N/A	N/A
SAMHSA	or	Program 12	<u>XX</u>	<u>XXX</u>	<u>XXX</u>	N/A	N/A
Total, HHS			<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>		

**Required Supplementary Stewardship Information**

**U.S. Department of Health and Human Services  
Reporting OPDIV  
Stewardship Investments  
Investment in Human Capital  
For Year Ended September 30, 2000**

"Investments in Human Capital" are expenses incurred by Federal education and training programs for the public which are intended to maintain or increase national productive capacity. Two operating divisions of the department conduct education and training programs under this category: ACF and NIH.

**Note: Narrative may change from year to year. Below are illustrations of prior year information provided.**

Administration for Children and Families (ACF)

ACF is unable to provide baseline data for two of its programs for FY 1998. Under both the Temporary Assistance for Needy Families (TANF) program and the Office of Refugee Resettlement (ORR), States have flexibility in how they spend their money. Under TANF, States are authorized in part to spend money on training and education that prepares people for work, as well as transitional services for training on-the-job. ORR grants are used by States to provide employment-related and social services to refugees. Under both TANF and ORR programs, each State decides how much it will spend on these and other activities. Since there is nothing in statute or regulation requiring States to report discretely how much they spend on training and education, ACF is unable to provide detailed information on these two programs at this time.

In contrast, the Administration on Developmental Disabilities (ADD) program within ACF is able to estimate their investment in human capital from existing data collection activities. Under ADD, 22 grants were awarded for Projects of National Significance (PNS). PNS grants are awarded to non-profit institutions to enhance the independence, productivity, integration, and inclusion of people with developmental disabilities into the community. Monies also support the development of national and state policy to serve this community.

National Institutes of Health (NIH)

The NIH Research Training and Career Development Program addresses the need for trained personnel to conduct medical research. The primary goal of the support that NIH provides for graduate training and career development is to produce new, highly trained investigators who are likely to perform research that will benefit the Nation's health. In FY 1998, the NIH funded 15,336 full-time training positions. Our ability to maintain the momentum of recent scientific progress and our international leadership in medical research depends upon the continued development of new, highly trained investigators.

(in millions)		Annual Investment				
<u>OPDIV/Program</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	
ACF						
TANF	unable	unable	N/A	N/A	N/A	
ORR	unable	unable	N/A	N/A	N/A	
ADD	XXX	6.00	N/A	N/A	N/A	
NIH						
Research, Training & Career Development	XXX	821.00	N/A	N/A	N/A	
Totals	<u>\$ 0.00</u>	<u>\$827.00</u>				

Required Supplementary Stewardship Information														
U.S. Department of Health and Human Services														
Stewardship Investments														
Investment in Research and Development														
For the Year Ended September 30, 2000														
(in thousands)														
		<u>ACF</u>	<u>AoA</u>	<u>AHRQ</u>	<u>CDC</u>	<u>FDA</u>	<u>HCFA</u>	<u>HRSA</u>	<u>IHS</u>	<u>NIH</u>	<u>OS</u>	<u>PSC</u>	<u>SAMHS</u> <u>A</u>	<u>Total</u> <u>s</u>
<u>Basic</u>	1996	N/A	N/A											
	1997	N/A	N/A											
	1998	xxx	xxx											
	1999	xxx	xxx											
	2000	<u>xxx</u>	<u>xxx</u>											
	Total	<u>\$ xxx</u>	<u>\$ xxx</u>											
<u>Applied</u>	1996	N/A	N/A											
	1997	N/A	N/A											
	1998	xxx	xxx											
	1999	xxx	xxx											
	2000	<u>xxx</u>	<u>xxx</u>											
	Total	<u>\$ xxx</u>	<u>\$ xxx</u>											
<u>Development</u>	1996	N/A	N/A											
	1997	N/A	N/A											
	1998	xxx	xxx											
	1999	xxx	xxx											
	2000	<u>xxx</u>	<u>xxx</u>											
	Total	<u>\$ xxx</u>	<u>\$ xxx</u>											
<u>Total R&amp;D</u>		<u>\$ xxx</u>	<u>\$ xxx</u>											

NOTE: Each year add one additional year of data until 5 years can be reported.

Required Supplementary Stewardship Information						
U.S. Department of Health and Human Services						
Reporting OPDIV						
Stewardship Investments						
Investment in Research and Development						
For the Year Ended September 30, 2000						
(in thousands)						
	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>Total</u>
Basic Research	N/A	N/A	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Applied Research	N/A	N/A	XXX	XXX	XXX	XXX
Development	<u>N/A</u>	<u>N/A</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Totals			<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>

NOTE: The narrative for this report will describe the major Research & Development programs.

Required Supplementary Information					
U.S. Department of Health and Human Services COMBINING STATEMENT OF BUDGETARY RESOURCES For the year ended September 30, 2000 (in thousands)					
	Medicare HI	Medicare SMI	Medicaid	Other OPDIV Budgetary Accounts	Combined Total
<b>Budgetary Resources:</b>					
1 Budget Authority	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
2 Unobligated Balances - Beg. of Period	xxx	xxx	xxx	xxx	xxx
3 Spending Authority from Offsetting Collections	xxx	xxx	xxx	xxx	xxx
4 Adjustments	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
5 Total Budgetary Resources	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>
<b>Status of Budgetary Resources:</b>					
6 Obligation Incurred	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
7 Unobligated Balances - Available	xxx	xxx	xxx	xxx	xxx
8 Unobligated Balances - Not Available	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
9 Total Status of Budgetary Resources	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>
<b>Outlays:</b>					
10 Obligations Incurred	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
11 Less: Spending Authority from Offsetting Collections and Adjustments	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
12 Obligated Balance, Net -Beg. of Period	xxx	xxx	xxx	xxx	xxx
13 Obligated Balance Transferred, Net	xxx	xxx	xxx	xxx	xxx
14 Less: Obligated Balance, Net - End of Period	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
15 Total Outlays	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>
"Other OPDIV Budgetary Accounts" includes the budgetary accounts of the eleven HHS OPDIVs other than HCFA, as well as the remaining budgetary accounts not reported by HCFA under Medicare and Medicaid. Information on each of the major budgetary accounts for individual OPDIVs can be found in each OPDIVs' own annual report. OPDIVs reports can be accessed via the Department of Health and Human Services website at: <a href="http://www.hhs.gov">www.hhs.gov</a> .					

Summary of Other OPDIV Budgetary Accounts			
	Budgetary Resources	Status of Budgetary Resources	Outlays
ACF	\$ xxx	\$ xxx	\$ xxx
AoA	xxx	xxx	xxx
AHRQ	xxx	xxx	xxx
CDC	xxx	xxx	xxx
FDA	xxx	xxx	xxx
HCFA	xxx	xxx	xxx
HRSA	xxx	xxx	xxx
IHS	xxx	xxx	xxx
NIH	xxx	xxx	xxx
OS	xxx	xxx	xxx
PSC	xxx	xxx	xxx
SAMHSA	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>

Required Supplementary Information					
U.S. Department of Health and Human Services Reporting OPDIV COMBINING STATEMENT OF BUDGETARY RESOURCES For the year ended September 30, 2000 (in thousands)					
	<u>Major Budgetary Account</u>	<u>Major Budgetary Account</u>	<u>Major Budgetary Account</u>	<u>Other Budgetary Accounts</u>	<u>Combined Total</u>
<b>Budgetary Resources:</b>					
1 Budget Authority	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
2 Unobligated Balances - Beg. of Period	xxx	xxx	xxx	xxx	xxx
3 Spending Authority from Offsetting Collections	xxx	xxx	xxx	xxx	xxx
4 Adjustments	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
5 Total Budgetary Resources	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>
<b>Status of Budgetary Resources:</b>					
6 Obligation Incurred	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
7 Unobligated Balances - Available	xxx	xxx	xxx	xxx	xxx
8 Unobligated Balances - Not Available	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
9 Total Status of Budgetary Resources	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>
<b>Outlays:</b>					
10 Obligations Incurred	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
11 Less: Spending Authority from Offsetting Collections & Adjustments	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
12 Obligated Balance, Net -Beg. of Period	xxx	xxx	xxx	xxx	xxx
13 Obligated Balance Transferred, Net	xxx	xxx	xxx	xxx	xxx
14 Less: Obligated Balance, Net - End of Period	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
15 Total Outlays	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>

The accompanying notes are an integral part of these statements.

**Instructions:**

Each OPDIV will display the supplementary information according to the summaries contained in each Program and Financing (P&F) Schedule in the President's Budget. Presently they are:

ACF            Temporary Assistance for Needy Families  
                 Contingency Fund  
                 Family Support Payments to States  
                 Low Income Home Energy Assistance  
                 Refugee and Entrant Assistance  
                 Family Preservation and Support  
                 JOB Opportunities and Basic Skills (PY only)  
                 State Legalization Impact Assistance Grants (PY only)  
                 Child Care Entitlement to States  
                 Child Care and Development Block Grant  
                 Social Services Block Grant  
                 Children and Families Services Programs  
                 Violent Crime Reduction Programs  
                 Children's Research and Technical Assistance  
                 Payments to States for Foster Care and Adoption Assistance

Note: ACF may select the largest of these to display separately and aggregate the smaller ones to display in an "Other" column. A footnote to the report shall list the names of the P & F summaries contained in the "Other" column.

AHRQ            Health Care Policy and Research

AoA            Aging Services Programs

CDC            Disease Control, Research and Training

FDA            Salaries and Equipment  
                 Revolving Fund for Certification

HCFA            Grants to State for Medicaid  
                 Payments to Health Care Trust Funds  
                 Program Management  
                 State Children's Health Insurance Fund  
                 Health Maintenance Organization Loan and Loan Guarantee Fund  
                 Federal Hospital Insurance Trust Fund  
                 Health Care Fraud and Abuse Control Account  
                 Federal Supplementary Medical Insurance Trust Fund

(See note under ACF)

HRSA            Health Resources and Services  
                  Vaccine Injury Compensation  
                  Health Center Guaranteed Loan Financing Account  
                  Health Education Assistance Loans Program Account  
                  Health Education Assistance Loans Financing Account  
                  Health Education Assistance Loans Liquidating Account  
                  Medical Facilities Guarantee and Loan Fund  
                  Vaccine Injury Compensation Program Trust Fund

(see note under ACF)

IHS            Indian Health Services  
                  Indian Health Facilities

NIH            All NIH ICDs are combined

OS            All DM accounts combined  
OIG            All OIG

PSC            Retirement Pay and Medical Benefits for Commissioned Officers  
                  Health Activities Funds  
                  HHS Service and Supply Fund  
                  Miscellaneous Trust Funds

SAMHSA       Substance Abuse and Mental Health Services

Required Supplementary Information						
U.S. Department of Health and Human Services						
Condensed Balance Sheet						
Franchise and Intragovernmental Support Revolving Funds						
For the year ended September 30, 2000						
(in millions)						
	NIH Service & Supply Fund	HRSA FOH	HHS Service & Supply Fund	FDA Certification Fund	Other Revolving Funds	Combined Total
<b>Assets</b>						
Fund Balance with Treasury	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Accounts Receivable, Net	XXX	XXX	XXX	XXX	XXX	XXX
Property, Plant & Equipment, Net	XXX	XXX	XXX	XXX	XXX	XXX
Other Assets	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
<b>Total Assets</b>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>
<b>Liabilities</b>						
Accounts Payable	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Deferred Revenue	XXX	XXX	XXX	XXX	XXX	XXX
Other Liabilities	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
<b>Total Liabilities</b>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
<b>Net Position</b>						
Unexpended Appropriations	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Cumulative Results of Operations	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
<b>Total Net Position</b>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
<b>Total Liabilities &amp; Net Position</b>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>

For OPDIV statements, this format should be followed with the exception that only one column will be displayed. Also, the OPDIV name ("National Institutes of Health," "Food & Drug Administration," etc.,) should be inserted after the first line of the title, above "Condensed Balance Sheet."

Required Supplementary Information					
U.S. Department of Health and Human Services					
Condensed Statement of Net Cost					
Franchise and Intragovernmental Support Revolving Funds					
For the year ended September 30, 2000					
(in millions)					
Program/Business Line	<u>Intra- governmental</u>	<u>With the Public</u>	<u>Gross Costs</u>	<u>Less: Earned Revenue</u>	<u>Net Costs</u>
<b>NIH Service &amp; Supply Fund</b>					
Administrative Services	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
Information Technology	xxx	xxx	xxx	xxx	xxx
Instrumentation Services	xxx	xxx	xxx	xxx	xxx
Animal Services	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
Total	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
<b>HRSA FOH</b>					
Clinical Occupational Health	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
Environmental Health	xxx	xxx	xxx	xxx	xxx
Employee Assistance	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
Total	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
<b>HHS Service &amp; Supply Fund</b>					
Administrative Operations Services	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
Financial Management Services	xxx	xxx	xxx	xxx	xxx
Human Resources Services	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
Total	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
<b>FDA Certification Fund</b>					
Foods	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
Human Drugs	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
Total	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
<b>Other Revolving Funds</b>					
Product Line 1	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
Product Line 2	xxx	xxx	xxx	xxx	xxx
Product Line 3	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
Total	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
Grand Totals - HHS Revolving Funds	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>

For OPDIV statements, this format should be followed for each individual franchise and intragovernmental support revolving fund. The OPDIV name ("National Institutes of Health," "Food & Drug Administration," etc.), should be inserted after the first line of the title, above "Condensed Statement of Net Cost."

Required Supplementary Information

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 DEFERRED MAINTENANCE  
 For Year Ended September 30, 2000

There are two methods for determining deferred maintenance: *Condition Assessment Surveys*, or *Life-Cycle Cost Forecasts*. Condition Assessment Surveys consist of periodic inspections of PP&E to determine if PP&E are in acceptable working condition and, if not, projecting the cost to reinstate them to acceptable working condition. Life-Cycle Cost Forecasts compare the cost of actual maintenance performed to the projected cost of maintenance schedules determined when PP&E were first placed in service. For each category of PP&E (General PP&E, Heritage Assets, and Stewardship Land), and each class of assets within General PP&E (Land, Buildings, Equipment), OPDIVs must disclose the method for determining deferred maintenance and the specific disclosures outlined by FASAB for each method. (These disclosure requirements are found in SFFAS No. 6, ¶83.) Sample disclosures are shown below.

**Sample language in these two deferred maintenance footnotes DO NOT constitute official HHS policy for deferred maintenance.** For example, the disclosure for Life-Cycle Cost Forecasts states that individual maintenance schedules are maintained on personal property over \$100,000. OPDIVs may use different thresholds. Also, OPDIVs may maintain individual maintenance schedules on all real property, instead of only real property more than \$500,000.

[Disclosure for Condition Assessment Surveys]

<u>Category</u>	<u>Asset Condition</u> (see explanation below)	<u>Cost to Return to Acceptable Condition</u>
General PP&E		
Land	2	\$0
Buildings	4	\$1,000,000-1,600,000
Equipment	4,5	\$1,050,000-2,000,000
Stewardship PP&E		
Heritage Assets	3	\$10,000
Stewardship Land	3	\$0

Asset condition is assessed on a scale of 1-5 as follows:

Excellent =1; Good = 2; Fair = 3; Poor = 4; Very Poor = 5.

A "Fair" or "3" rating is considered acceptable operating condition. Although PP&E categories may be rated as acceptable, individual assets within a category may require maintenance work to return them to acceptable operating condition. Therefore, asset categories with an overall rating of "Fair" or above may still report necessary costs to return to acceptable condition.

[Disclosure for Life-Cycle Cost Forecasts]

<u>Category</u>	<u>Prior-Year Balance Cumulative Deferred Maint.</u>	<u>Current-Year Scheduled Maintenance</u>	<u>Current-Year Maintenance Actually Performed</u>	<u>Current-Year Balance Cumulative Deferred Maint.</u>
General PP&E				
Land	\$0	\$0	\$0	\$0
Buildings	\$1,600,000	\$400,000	\$800,000	\$1,200,000
Equipment	\$2,800,000	\$800,000	\$100,000	\$3,500,000
Stewardship PP&E				
Heritage Assets	\$150,000	\$0	\$50,000	\$100,000
Stewardship Land	\$0	\$0	\$0	\$0

The original date for the maintenance forecasts represented in the table above range from **<insert year of oldest building>** for some buildings, to the current year for equipment. Maintenance schedules are maintained for categories of assets, grouped together in the year placed in service. Individual maintenance schedules are maintained for the following PP&E:

- 1) Personal property (equipment) with an initial acquisition cost of \$100,000 and an expected useful greater than five (5) years;
- 2) Real Property (all other assets) with an initial acquisition cost of \$500,000, and;
- 3) All Stewardship PP&E.

[The following paragraph provides an example of how OPDIVs can explain anticipated questions by the readers of the financial statements. OPDIVs should review their footnote disclosures to ensure full and informative disclosures. This includes anticipating instances where the reader may need more detailed information. In this example, the sample entity had scheduled maintenance of \$800,000, but only performed \$100,000 or work, a deficiency of 87.5%. Without an explanation, this simple disclosure may mislead readers into thinking that management is ignoring routine maintenance requirements, instead of making a conscious decision to forego maintenance in lieu of purchasing new equipment.]

There were no changes made to any past maintenance forecasts during the current year, and management did not find it necessary to make any other adjustments to the scheduled maintenance amounts. Management decided to forego \$700,000 of the scheduled \$800,000 in maintenance for equipment in the current year as a result of the scheduled replacement of more than \$2.5 million in computer equipment in the next fiscal year. The equipment being replaced represents approximately 71% (\$500,000) of the forgone maintenance during the current year.

Required Supplementary Information

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 INTRAGOVERNMENTAL TRANSACTIONS  
 For Year Ended September 30, 2000

Intra-governmental Assets

<u>Agency</u>	<u>TFM Dept Code</u>	<u>Fund Bal. with Treasury</u>	<u>Invest- ments</u>	<u>Accounts Receivable</u>	<u>Other</u>
Dept of Agriculture	12	XXX	XXX	XXX	XXX
Dept of Commerce	13	XXX	XXX	XXX	XXX
Dept of Defense	17,21, 57,97	XXX	XXX	XXX	XXX
Dept of Education	91	XXX	XXX	XXX	XXX
Dept of Energy	89	XXX	XXX	XXX	XXX
Dept of HUD	86	XXX	XXX	XXX	XXX
Dept of HHS	75	XXX	XXX	XXX	XXX
Dept of the Interior	14	XXX	XXX	XXX	XXX
Dept of Justice	15	XXX	XXX	XXX	XXX
Dept of Labor	16	XXX	XXX	XXX	XXX
Dept of State	19	XXX	XXX	XXX	XXX
Dept of Transportation	69	XXX	XXX	XXX	XXX
Dept of the Treasury	20	XXX	XXX	XXX	XXX
Dept of Veterans Affairs	36	XXX	XXX	XXX	XXX
Agency for International Dev	72	XXX	XXX	XXX	XXX
Environ Protection Agency	68	XXX	XXX	XXX	XXX
Fed Emergency Mgmt Agency	58	XXX	XXX	XXX	XXX
Small Business Admin	73	XXX	XXX	XXX	XXX
General Services Admin	47	XXX	XXX	XXX	XXX
National Aeronautics & Space Admin	80	XXX	XXX	XXX	XXX
National Science Foundation	49	XXX	XXX	XXX	XXX
Nuclear Regulatory Commission	31	XXX	XXX	XXX	XXX
Office of Personnel Mgmt	24	XXX	XXX	XXX	XXX
Social Security Admin	28	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Total		<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>

Intra-governmental Liabilities

<u>Agency</u>	<u>TFM Dept Code</u>	<u>Accounts Payable</u>	<u>Environmental &amp; Disposal Costs</u>	<u>Debt</u>	<u>Other</u>
Dept of Agriculture	12	XXX	XXX	XXX	XXX
Dept of Commerce	13	XXX	XXX	XXX	XXX
Dept of Defense	17,21 ,57,9 7	XXX	XXX	XXX	XXX
Dept of Education	91	XXX	XXX	XXX	XXX
Dept of Energy	89	XXX	XXX	XXX	XXX
Dept of HUD	86	XXX	XXX	XXX	XXX
Dept of HHS	75	XXX	XXX	XXX	XXX
Dept of the Interior	14	XXX	XXX	XXX	XXX
Dept of Justice	15	XXX	XXX	XXX	XXX
Dept of Labor	16	XXX	XXX	XXX	XXX
Dept of State	19	XXX	XXX	XXX	XXX
Dept of Transportation	69	XXX	XXX	XXX	XXX
Dept of the Treasury	20	XXX	XXX	XXX	XXX
Dept of Veterans Affairs	36	XXX	XXX	XXX	XXX
Agency for International Development	72	XXX	XXX	XXX	XXX
Environmental Protection Agency	68	XXX	XXX	XXX	XXX
Federal Emergency Mgmt Agency	58	XXX	XXX	XXX	XXX
Small Business Admin	73	XXX	XXX	XXX	XXX
General Services Admin	47	XXX	XXX	XXX	XXX
National Aeronautics & Space Admin	80	XXX	XXX	XXX	XXX
National Science Foundation	49	XXX	XXX	XXX	XXX
Nuclear Regulatory Commission	31	XXX	XXX	XXX	XXX
Office of Personnel Mgmt	24	XXX	XXX	XXX	XXX
Social Security Admin	28	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Total		<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>

**Intragovernmental Earned Revenue and Gross Costs**

<u>Agency</u>	TFM Dept <u>Code</u>	<u>Earned</u> Revenue	<u>Gross</u> Costs	<u>Non-Exchange Revenue</u>	
				<u>Transfers-in</u>	<u>Transfers-out</u>
Dept of Agriculture	12	XXX	XXX	XXX	XXX
Dept of Commerce	13	XXX	XXX	XXX	XXX
Dept of Defense	17, 21, 57, 97	XXX	XXX	XXX	XXX
Dept of Education	91	XXX	XXX	XXX	XXX
Dept of Energy	89	XXX	XXX	XXX	XXX
Dept of HUD	86	XXX	XXX	XXX	XXX
Dept of HHS	75	XXX	XXX	XXX	XXX
Dept of the Interior	14	XXX	XXX	XXX	XXX
Dept of Justice	15	XXX	XXX	XXX	XXX
Dept of Labor	16	XXX	XXX	XXX	XXX
Dept of State	19	XXX	XXX	XXX	XXX
Dept of Transportation	69	XXX	XXX	XXX	XXX
Dept of the Treasury	20	XXX	XXX	XXX	XXX
Dept of Veterans Affairs	36	XXX	XXX	XXX	XXX
Agency for International Development	72	XXX	XXX	XXX	XXX
Environmental Protection Agency	68	XXX	XXX	XXX	XXX
Federal Emergency Mgmt Agency	58	XXX	XXX	XXX	XXX
Small Business Admin	73	XXX	XXX	XXX	XXX
General Services Admin	47	XXX	XXX	XXX	XXX
National Aeronautics & Space Admin	80	XXX	XXX	XXX	XXX
National Science Foundation	49	XXX	XXX	XXX	XXX
Nuclear Regulatory Commission	31	XXX	XXX	XXX	XXX
Office of Personnel Mgmt	24	XXX	XXX	XXX	XXX
Social Security Admin	28	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Total		<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>





Other Accompanying Information

U.S. Department of Health and Human Services  
 CONSOLIDATING BALANCE SHEET BY BUDGET FUNCTION  
 As of September 30, 2000  
 (in millions)

	Education, Training & <u>Social Svcs</u>	<u>Health</u>	Medicare	Income <u>Security</u>	Admin of <u>Justice</u>	Natural Resources & <u>Environment</u>	Combined <u>Totals</u>	Elimin- ations	Consoli- dated <u>Totals</u>
<b>NET POSITION</b> (Note 18)									
7 Unexpended Appropriations	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
8 Cumulative Results of Operations	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
9 Total Net Position	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
<b>10 TOTAL LIABILITIES &amp; NET POSITION</b>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>

In addition to this schedule, more detailed information on individual operating divisions (OPDIVs) can be found in the OPDIVs' audited financial statement. OPDIV financial statements can be accessed on the Internet at:  
[www.hhs.gov](http://www.hhs.gov)



Other Accompanying Information

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 CONSOLIDATING BALANCE SHEET by BUDGET FUNCTION  
 As of September 30, 2000  
 (in thousands)

	Budget Function <u>I</u>	Budget Function <u>II</u>	Budget Function <u>III</u>	Combined <u>Totals</u>	Intra-OPDIV <u>Eliminations</u>	Consoli- dated <u>Totals</u>
<b>LIABILITIES</b>						
4	Intragovernmental					
4A	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
4B	XXX	XXX	XXX	XXX	XXX	XXX
4C	XXX	XXX	XXX	XXX	XXX	XXX
4D	XXX	XXX	XXX	XXX	XXX	XXX
4E	XXX	XXX	XXX	XXX	XXX	XXX
4F	XXX	XXX	XXX	XXX	XXX	XXX
5						
5A	XXX	XXX	XXX	XXX	XXX	XXX
5B	XXX	XXX	XXX	XXX	XXX	XXX
5C	XXX	XXX	XXX	XXX	XXX	XXX
5D	XXX	XXX	XXX	XXX	XXX	XXX
5E	XXX	XXX	XXX	XXX	XXX	XXX
5F	XXX	XXX	XXX	XXX	XXX	XXX
5G	XXX	XXX	XXX	XXX	XXX	XXX
5H	XXX	XXX	XXX	XXX	XXX	XXX
5I	XXX	XXX	XXX	XXX	XXX	XXX
6	XXX	XXX	XXX	XXX	XXX	XXX







Other Accompanying Information

U.S. Department of Health and Human Services  
 CONSOLIDATING BALANCE SHEET BY OPERATING DIVISION  
 As of September 30, 2000  
 (in millions)

	<u>ACF</u>	<u>AoA</u>	<u>AHRQ</u>	<u>CDC</u>	<u>FDA</u>	<u>HCFA</u>	<u>HRSA</u>	<u>IHS</u>	<u>NIH</u>	<u>OS</u>	<u>PSC</u>	<u>SAMHSA</u>	<u>Combined Totals</u>	<u>Elimin- ations</u>	<u>Consoli- dated Totals</u>
<b>NET POSITION</b> (Note 18)															
7 Unexpended Appropriations	xxx	xxx	xxx	xxx											
8 Cumulative Results of Operations	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>											
9 Total Net Position	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>											
<b>10 TOTAL LIABILITIES &amp; NET POSITION</b>	<u>\$xxx</u>	<u>\$xxx</u>	<u>\$xxx</u>	<u>\$xxx</u>											

In addition to this schedule, more detailed information on individual operating divisions (OPDIVs) can be found in the OPDIVs' audited financial statements. OPDIV financial statements can be accessed on the Internet at: [www.hhs.gov](http://www.hhs.gov)

Other Accompanying Information											
U. S. Department of Health and Human Services											
CONSOLIDATING STATEMENT OF NET COST BY BUDGET FUNCTION											
For the Year Ended September 30, 2000											
(in millions)											
Operating	Education, Training, &	Income Admin of Resources & Consolidated				Natural	OPDIV	Intra-HHS		HHS	
<u>Division</u>	<u>Social Services</u>	<u>Health</u>	<u>Medicare</u>	<u>Security</u>	<u>Justice</u>	<u>Environment</u>	<u>Totals</u>	<u>Eliminations</u>	<u>Costs</u>	<u>Revenues</u>	<u>Totals</u>
ACF	\$ xxx	\$ -	\$ -	\$ xxx	\$ xxx	\$ -	\$ xxx	\$ (xxx)	\$ xxx		\$ xxx
AoA	xxx	-	-	-	-	-	xxx	(xxx)	-		xxx
AHRQ	-	xxx	-	-	-	-	xxx	(xxx)	xxx		xxx
CDC	-	xxx	-	-	xxx	xxx	xxx	(xxx)	xxx		xxx
FDA	-	xxx	-	-	-	-	xxx	(xxx)	xxx		xxx
HCFA	-	xxx	xxx	-	-	-	xxx	(xxx)	xxx		xxx
HRSA	-	xxx	-	-	-	-	xxx	(xxx)	xxx		xxx
IHS	-	xxx	-	-	-	-	xxx	(xxx)	xxx		xxx
NIH	-	xxx	-	-	-	-	xxx	(xxx)	xxx		xxx
OS	-	xxx	-	-	-	-	xxx	(xxx)	xxx		xxx
PSC	-	xxx	-	-	-	-	xxx	(xxx)	xxx		xxx
SAMHSA	-	xxx	-	-	-	-	xxx	(xxx)	xxx		xxx
Net Cost	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ (xxx)</u>	<u>\$ xxx</u>		<u>\$ xxx</u>

The accompanying notes are an integral part of these statements. In addition, detailed information on individual GPRA programs and other activities for the operating divisions (OPDIVs) can be found in the OPDIVs' audited financial statement. OPDIV financial statements can be accessed on the Internet at: [www.hhs.gov](http://www.hhs.gov)

Other Accompanying Information

U.S. Department of Health and Human Services  
 Reporting OPDIV  
 CONSOLIDATING STATEMENT OF NET COST  
 For the year ended September 30, 2000  
 (in thousands)

	Budget Function <u>I</u>	Budget Function <u>II</u>	Budget Function <u>III</u>	Combined <u>Totals</u>	Intra- Entity <u>Eliminations</u>	Consolidating <u>Totals</u>
1 Net Program/Activity Costs						
1A GPRA Programs						
1A1 GPRA Program A	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
1A2 GPRA Program B	XXX	XXX	XXX	XXX	XXX	XXX
1A3 GPRA Program C	XXX	XXX	XXX	XXX	XXX	XXX
1A4 GPRA Program D	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
1A5 Net Cost - GPRA Programs	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
1B Other Activities (Note)						
1B1 Activity 1	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
1B2 Activity 2	XXX	XXX	XXX	XXX	XXX	XXX
1B3 Activity 3	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
1B4 Net Cost - Other Activities	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
2 Total Net Program/Activity Costs	XXX	XXX	XXX	XXX	XXX	XXX
3A Add: Costs Not Assigned to Programs/Activities	XXX	XXX	XXX	XXX	XXX	XXX
3B Less: Earned Revenues Not Attributable to Programs/Activities	<u>(XXX)</u>	<u>(XXX)</u>	<u>(XXX)</u>	<u>(XXX)</u>	<u>(XXX)</u>	<u>(XXX)</u>
4 Net Cost of Operations	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>

The accompanying notes are an integral part of these statements.

Other Accompanying Information									
U.S. Department of Health and Human Service Gross Cost and Exchange Revenue by OPDIV Fiscal Year Ended September 30, 2000 (in millions)									
Operating Division	Intra-Governmental						With the Public		Consolidated Net Cost of Operations
	Gross Costs			Less: Exchange Revenue			Gross Costs	Less: Exchange Revenue	
	Combined	Eliminations	Consolidated	Combined	Eliminations	Consolidated			
ACF	\$ xxx	\$ (xxx)	\$ xxx	\$ xxx	\$ (xxx)	\$ xxx	\$ xxx	\$ xxx	\$ xxx
AoA	xxx	(xxx)	xxx	xxx	(xxx)	xxx	xxx	xxx	xxx
AHRQ	xxx	(xxx)	xxx	xxx	(xxx)	xxx	xxx	xxx	xxx
CDC	xxx	(xxx)	xxx	xxx	(xxx)	xxx	xxx	xxx	xxx
FDA	xxx	(xxx)	xxx	xxx	(xxx)	xxx	xxx	xxx	xxx
HCFA	xxx	(xxx)	xxx	xxx	(xxx)	xxx	xxx	xxx	xxx
HRSA	xxx	(xxx)	xxx	xxx	(xxx)	xxx	xxx	xxx	xxx
IHS	xxx	(xxx)	xxx	xxx	(xxx)	xxx	xxx	xxx	xxx
NIH	xxx	(xxx)	xxx	xxx	(xxx)	xxx	xxx	xxx	xxx
OS	xxx	(xxx)	xxx	xxx	(xxx)	xxx	xxx	xxx	xxx
PSC	xxx	(xxx)	xxx	xxx	(xxx)	xxx	xxx	xxx	xxx
SAMHSA	xxx	(xxx)	xxx	xxx	(xxx)	xxx	xxx	xxx	xxx
<b>Totals</b>	<u>\$ xxx</u>	<u>\$ (xxx)</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ (xxx)</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>

Other Accompanying Information									
U.S. Department of Health and Human Service Reporting OPDIV Gross Cost and Exchange Revenue Fiscal Year Ended September 30, 2000 (in thousands)									
Program/ Activity	Intra-Governmental						With the Public		Consolidated Net Cost of Operations
	Gross Costs			Less: Exchange Revenue			Gross Costs	Less: Exchange Revenue	
	Combined	Elimi- nations	Consoli- dated	Combined	Elimi- nations	Consoli- dated			
1 Net Program/Activity Costs									
1A GPRA Programs									
1A1 GPRA Program A	XXX	(XXX)	0	XXX	(XXX)	0	XXX	XXX	0
1A2 GPRA Program B	XXX	(XXX)	0	XXX	(XXX)	0	XXX	XXX	0
1A3 GPRA Program C	XXX	(XXX)	0	XXX	(XXX)	0	XXX	XXX	0
1A4 GPRA Program D	<u>XXX</u>	<u>(XXX)</u>	<u>0</u>	<u>XXX</u>	<u>(XXX)</u>	<u>0</u>	<u>XXX</u>	<u>XXX</u>	<u>0</u>
1A5 Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1B Other Activities									
1B1 Activity 1	XXX	(XXX)	0	XXX	(XXX)	0	XXX	XXX	0
1B2 Activity 2	XXX	(XXX)	0	XXX	(XXX)	0	XXX	XXX	0
1B3 Activity 3	<u>XXX</u>	<u>(XXX)</u>	<u>0</u>	<u>XXX</u>	<u>(XXX)</u>	<u>0</u>	<u>XXX</u>	<u>XXX</u>	<u>0</u>
1B4 Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2 Program/Activity Totals	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3A Costs Not Assigned to Programs/Activities	XXX	(XXX)	0				XXX		0
3B Exchange Revenues Not Attributable to Programs/Activities				XXX	(XXX)	0		XXX	0
4 OPDIV Totals	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Other Accompanying Information

U.S. Department of Health and Human Services  
 CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION  
 For the year ended September 30, 2000  
 (in millions)

	<u>Education, Training &amp; Social Services</u>	<u>Health</u>	<u>Medicare</u>	<u>Income Security</u>	<u>Admin of Justice</u>	<u>Natural Resources &amp; Environment</u>	<u>Combined Totals</u>	<u>Elimin- ations</u>	<u>Consoli- dated Totals</u>
1 Net Cost of Operations	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
2 Financing Sources (other than exchange revenues):									
2A Appropriations Used	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2B Taxes (& other non-exchange revenue)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2C Donations (non-exchange revenue)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2D Imputed Financing Sources	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2E Transfers-in	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2F Transfers-out	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)	(xxx)
2G Other Financing Sources	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
3 Net Results of Operations	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
4 Prior Period Adjustments (Note 21)	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
5 Net Change in Cumulative Results of Operations	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
6 Increase (Decrease) in Unexpended Appropriations	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
7 Change in Net Position	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
8 Net Position-Beginning of Period	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
9 Net Position-End of Period	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>

The accompanying notes are an integral part of these statements.



## Notes to the Financial Statements

These sample notes are prepared from the perspective of the HHS-wide consolidated financial statements. No one OPDIV should have a need to report all of the footnotes included in these guidelines. The purpose of these notes is to collect the numeric data required to formulate the HHS footnotes as well as provide examples for OPDIVs in preparing their own specific footnote disclosures. Text that is bracketed or in bold represents additional guidance for the preparer of the OPDIV's footnotes and should not be considered model language to be included in the notes. References to "the Department" within these sample notes should be replaced with references to a specific OPDIV, with the exception of references to official Departmental accounting policy (i.e., the Departmental Accounting Manual).

These sample notes attempt to anticipate all the line items and footnote disclosures which may be required for the FY 2000 statements. An OPDIV may not have any transactions for a particular line-item and corresponding footnote. For instance, if an OPDIV does not have any investments to report, the line-item for Investments should be removed from the Balance Sheet, along with the reference to investments in Note 1, and the footnote itself, "Note 4. Investments." However, OPDIV statements should report all non-zero line-items included in the Automated Financial System (AFS).. This is necessary to ensure a proper roll-up of OPDIV statements into the Departmentwide consolidated statements.

Footnote disclosures included in these sample notes may be expanded to describe unique OPDIV situations. Any expanded footnotes must still include the minimum disclosures shown in these sample notes, and required by FASAB accounting standards and OMB Bulletin 97-01, "Form and Content of Agency Financial Statements."

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
AS OF SEPTEMBER 30, 2000**

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES**

[This note should state that the OPDIV is a component reporting entity of the Department of Health and Human Services. It should also discuss the significant accounting policies and standards adopted by the reporting entity (OPDIV). In most cases the significant accounting policies should be the same as those listed below, since significant OPDIV accounting policies should conform to departmental policies, which in turn conform to generally accepted accounting principles of the Federal Government (FED GAAP). **Any deviations from FED GAAP must be clearly disclosed in Note 1.** ]

**Reporting Entity** [If it is deemed necessary to gaining an understanding of the financial statements, OPDIVs should describe the components which make up the reporting entity (OPDIV) in this section, in place of the Department's components which are the individual OPDIVs. OPDIVs must provide a listing or table of Treasury Fund Symbols covered by the financial statements.]

The Department of Health and Human Services consists of thirteen Operating Divisions (OPDIVs), which have diverse missions and programs. There are twelve financial reporting entities:

1. Administration for Children and Families (ACF)
2. Centers for Disease Control (CDC)/Agency for Toxic Substances and Disease Registry(ATSDR)
3. Food and Drug Administration (FDA)
4. Health Care Financing Administration (HCFA)
5. Health Resources and Services Administration (HRSA)
6. Indian Health Administration (IHS)
7. National Institutes of Health (NIH)
8. Program Support Center (PSC)
9. Substance Abuse and Mental Health Services Administration (SAMHSA)
10. Administration on Aging (AoA)
11. Agency for Healthcare Research and Quality (AHRQ)
12. Office of the Secretary (OS)

The Agency for Toxic Substances and Disease Registry is combined with the Centers for Disease Control for financial reporting purposes; therefore, these footnotes will refer to them as one OPDIV,. In FY 1999, the first nine OPDIVs listed above received full scope audits, while the last three were reviewed as part of the Departmental consolidated audit. Each OPDIV is considered a responsibility segment for purposes of preparing the HHS-wide Statement of Net Cost.

**Basis of Presentation**

The financial statements have been prepared to report the financial position and results of operations of HHS as required by the Chief Financial Officers Act of 1990, and amended by the Government Management Reform Act of 1994. They have been prepared from Departmental records in accordance with the form and content guidance of OMB Bulletin 97-01, and generally accepted accounting principles. These statements are therefore different from financial reports prepared pursuant to other OMB directives that are primarily used to monitor and control HHS's use of budgetary resources.

The financial statements consolidate the balances of about one hundred and forty discrete appropriations and fund accounts, and a number of accounts used for suspense, collection of receipts and general governmental functions. Material intra-HHS balances have been eliminated in the consolidation of the account balances from the financial statements of HHS's twelve OPDIVs; each issued under separate cover. Intra-entity eliminations are presented on the Consolidating Balance Sheet, Consolidating Statement of Net Cost, and Consolidating Statement of Changes in Net Position. The effects of intra-entity transactions are not eliminated in the presentation of the other principal statements. These other statements are labeled as combined/combining statements rather than consolidated/consolidating statements. Supplemental information is accumulated from the OPDIV reports, regulatory reports and other sources within HHS. Information is generally presented herein on a summary level, hence greater detail on OPDIV programs and activities is found in the annual reports prepared by the OPDIVs.

#### **Basis of Accounting**

For most HHS programs, transactions are recorded on an accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned and expenses are recognized when a liability is incurred, without regard to the receipt or payment of cash. Budgetary accounting facilitates compliance with legal constraints and controls over the use of federal funds.

The cash basis is used by HCFA for Medicare benefit payments and Medicaid Program draws by States to cover current quarter expenses, and a number of other OPDIV programs. For these programs, an accrual method adjustment is made by recording year-end estimates of unpaid liabilities.

#### **Entity & Non-Entity Assets**

Entity assets are those assets which the reporting entity holds and has the authority to use in its operations. Non-entity assets are assets the entity holds but does not have the authority to use. An example of non-entity assets is income tax receivables, which the IRS collects for the U.S. Government but does not have authority to spend.

The HHS financial statements combine the entity and non-entity assets. Note 2 "Fund Balance with Treasury", Note 7 "Cash & Other Monetary Assets", and Note 10 "Other Assets" report the entity and non-entity assets.

#### **Fund Balance with Treasury**

The Department maintains all cash accounts with the U.S. Treasury. The account, "Fund Balance with Treasury," represents appropriated, revolving, trust, and other funds available to pay current liabilities. The U.S. Treasury processes cash receipts and disbursements for HHS.

#### **Investments**

Trust fund balances in excess of current needs are invested in interest-bearing obligations of the United States or in obligations guaranteed as to both principal and interest by the United States.

#### **Accounts Receivable**

Accounts receivable consist of amounts owed to the Department by other Federal agencies and the public. Amounts due from the public are presented net of an allowance for loss on uncollectible accounts. The allowance for loss is based on past collection experience and/or an analysis of the outstanding balances. Accounts receivable also includes interest due to the Department other than interest on direct loans and loan guarantees.

### **Loans Receivable**

Loans are accounted for as receivables after funds are disbursed. In accordance with credit reform legislation, for loans obligated prior to October 1, 1991, loan principal, interest, and other costs are reduced by an allowance for loss based on historical data and current market factors. For loans obligated on or after October 1, 1991, the amount of gross loans receivable is reduced by an allowance equal to the present value of the subsidy costs associated with these loans. Loans receivable also includes interest due to the Department for direct loans and defaulted loan guarantees.

### **Advances to Grantees**

Grant Advances are cash outlays made by the Department to its grantees. Progress payments on work in process are not included in grants. Grant advances to the public, primarily grant advances, are reported in *Note 6, "Advances to Grantees."* Advances to other Federal agencies and individuals are reported in *Note 10, "Other Assets."*

### **Inventory and Related Property**

Inventory and Related Property includes: Inventories Held for Sale; Operating Materials and Supplies, and Stockpile Materials. Inventories Held for Sale (Inventories) consists of small equipment and supplies held by the various OPDIV Service and Supply Funds for sale to HHS components and other Federal entities. Operating Materials and Supplies (OMS) consist of pharmaceuticals, biological products, vaccines, and other medical supplies, which are used, in providing medical services and conducting medical research in the various OPDIVs. Both Inventories and OMS are recorded as assets when purchased, and expensed when they are consumed or sold. Generally, these inventories are recorded at (1) historical cost (or a method which reasonably approximates historical cost), or (2) the lower of cost (using weighted-average cost method) or market. Stockpile materials represent supplies of biological materials and vaccines held for use in case of a national emergency.

### **General Property, Plant and Equipment**

The basis for recording purchased General Property, Plant and Equipment (PP&E) is full cost, including all costs incurred to bring the PP&E to a form and location suitable for its intended use. The cost of PP&E acquired under a capital lease is the amount recognized as a liability for the capital lease at its inception. The cost of PP&E acquired through donation is the estimated fair value when acquired. The cost of PP&E transferred from other Federal entities is the net book value of the transferring entity. All PP&E with an initial acquisition cost of \$25,000 or more and an estimated useful life of two (2) years or greater are capitalized. Additional guidance on software capitalization will be issued following study by the Accounting and Auditing Policy Committee. PP&E are depreciated on a straight-line basis over the estimated useful life of the item. Land and land rights, including permanent improvements, are not depreciated. Normal maintenance and repair costs are expensed as incurred.

### **Liabilities**

Liabilities are recognized for amounts of probable future outflows or other sacrifices of resources as a result of past transactions or events. Since HHS is a component of the U.S. Government, a sovereign entity, its liabilities cannot be liquidated without legislation that provides resources to do so. Payments of all liabilities other than contracts can be abrogated by the sovereign entity. In accordance with Public Law and existing Federal accounting standards, no liability is recorded for any future payment to be made on behalf of current workers contributing to the Medicare Hospital Insurance (HI) Trust Fund.

*Liabilities Covered by Budgetary Resources* are those liabilities funded by available budgetary resources including: (1) new budget authority, (2) spending authority from offsetting collections, (3) recoveries of unexpired budget authority, (4) unobligated balances of budgetary resources at the beginning of the year, and (5) permanent indefinite appropriation or borrowing authority. "Liabilities Covered by Budgetary Resources" and "Liabilities Not Covered by Budgetary Resources" are combined on the balance sheet. The breakout of these resources is presented in Note 12 "Entitlement Benefits Due and Payable", Note 16 "Accrued Payroll and Benefits", and Note 17 "Other Liabilities".

*Liabilities Not Covered by Budgetary Resources* are incurred when funding has not yet been made available through Congressional appropriations or current earnings. HHS recognizes such liabilities for employee annual leave earned but not taken, and amounts billed by the Department of Labor for Federal Employee's Compensation Act (disability) payments. For HHS revolving funds, all liabilities are funded as they occur.

#### **Accounts Payable**

Accounts Payable consists of amounts due for goods and services received, progress in contract performance, interest due on accounts payable, and other miscellaneous payables.

#### **Entitlement Benefits Due and Payable**

Entitlement Benefits Payable represents benefits due and payable to the public from entitlement programs enacted by law. In HHS the largest entitlement programs, which comprise the bulk of HHS entitlement spending, are Medicare and Medicaid (HCFA). The Administration for Children and Families (ACF) administers a number of entitlement benefit programs. The larger programs are Temporary Assistance to Needy Families (TANF), Social Services Block Grant, and Child Support Enforcement.

#### **Accrued Grant Liability**

The HHS' grant programs are classified into two categories, "programs not subject to the expense accrual" and "programs subject to the expense accrual."

Programs Not Subject to the Expense Accrual: These programs are formula grants under which States provide a variety of services or payments to individuals and Federal agencies that are precluded from requiring expense reporting. Under these formula grants, States receive a fixed sum pursuant to authorizing legislation and draw down based on cash needs. Accordingly, these programs operate on an allocation basis as opposed to a reimbursable basis. Therefore, they are not subject to an expense accrual.

Programs Subject to the Expense Accrual: For programs subject to the accrual, grantees draw funds (recorded as Advances to Grantees in HHS' accounting systems) as bills or salary payments come due. The grantee pays the bills or salary and reports the payments to HHS quarterly on the SF 272 (recorded as an expense and a reduction to the advance balance in the accounting systems). The process adopted by HHS to estimate a year-end grant accrual relies on historical spending patterns to predict unreported grantee expenditures. The method breaks the accrual down into two components.

The first component represents the amount of expenditures expected to be reported by grantees for the 4<sup>th</sup> quarter ending September 30. It is calculated with a data regression model, which uses historical grantee advance and expenditure data. HHS auditors have verified the regression analysis model and have accepted the approach.

To estimate the second component, expenses Incurred But Not Reported (IBNR), HHS gathered information on spending patterns from four different groups of grantees to determine if they had unreported expenses at year-end and if so, in what amounts. As a result, HHS determined that grantees typically had year-end IBNR equal to approximately 2 weeks of annual expenditures. Together, the estimated amount of expenditures expected to be reported by grantees for the 4<sup>th</sup> quarter ending September 30 and the estimated IBNR represent the total amount reported for HHS for accrued grants. ( Refer to Note 6 "Advances to Grantees/Accrued Grant Liabilities".)

#### **Federal Employee & Veterans' Benefits**

Federal Employee & Veterans' Benefits consist of the actuarial portions of future benefits earned by Federal employees and Veterans, but not yet due and payable. These costs include pensions, other retirement benefits, and other post-employment benefits. These benefits programs are normally administered by OPM and not by the Department of Health and Human Services, or any of the individual operating divisions of the Department. Therefore, HHS does not recognize any liability on the Balance Sheet for pensions, other retirement benefits, and other post-employment benefits. HHS does, however, recognize the imputed cost and imputed financing related to these benefits in the Consolidated Statement of Net Cost and the Consolidated Statement of Changes in Net Position, respectively.

The lone exception to this policy is the Public Health Service (PHS) Commissioned Corps Retirement System. The HHS-administered PHS Commissioned Corps Retirement System is discussed in Note 16, "Federal Employee & Veterans' Benefits."

Pensions: Pensions provide benefits upon retirement and may also provide benefits for death, disability, or other termination of employment before retirement. Pension plans may also include benefits to survivors and dependents, and they may contain early retirement or other special features. Most HHS employees participate in the Civil Service Retirement System (CSRS) or the Federal Employee Retirement System (FERS). Under CSRS, HHS makes matching contributions equal to 8.51 percent of basic pay. For FERS employees, HHS contributes the employer's matching share for Social Security and contributes an amount equal to one percent of employee pay to a savings plan and matches up to an additional four percent of pay. Most employees hired after December 31, 1983 are covered by FERS. The Office of Personnel Management reports on CSRS and FERS assets, accumulated plan benefits, unfunded liabilities, if any, applicable to Federal employees.

Other Retirement Benefits (ORB): Retirement benefits other than pensions are all forms of benefits to retirees or their beneficiaries provided outside the pension plan. Examples include health and life insurance. Retirement health care benefits are the primary ORB expense.

Other Post-employment Benefits (OPEB): Post-employment benefits other than pensions include all types of benefits provided to former or inactive (but not retired) employees, their beneficiaries, and covered dependents. Inactive employees are those who are not currently rendering services to their employers and who have not been terminated, but who are not eligible for an immediate annuity, including those temporarily laid off or disabled. OPEB includes salary continuation, severance benefits, counseling and training, continuation of health care or other benefits, and unemployment and workers' compensation benefits paid by the employer entity.

#### **Accrued Payroll and Benefits**

"Accrued Workers Compensation (including FECA)" is for amounts due to former or inactive employees and beneficiaries. This can include salary continuation, severance benefits, counseling, and funded unemployment liability for Federal employees.

"Accrued Payroll and Leave" is the estimated liability for salaries, wages, funded annual leave and sick leave that has been earned but is unpaid.

"Payroll Withholding" is the amounts withheld from employees' salary for taxes, employee benefit contributions and the employers' portion of payroll taxes and benefit contribution, such as retirement, Thrift Saving Plan and health and life insurance.

"Liability for Pension Benefits for Administering Agency" is the amounts due from administering agencies to eligible Federal civilian or military employees or their beneficiaries, to benefit carriers for providing health insurance and for life insurance due to eligible beneficiaries. HHS is an administering agency for the commissioned corps. This is not an actuarial liability.

"Other" covers the amounts of unfunded employment related liabilities not covered by the current year's budget authority and not otherwise classified above. See Note 16.

#### **Obligations Related to Canceled Appropriations**

Payments may be required of up to one percent of current year appropriations for valid obligations incurred against prior year appropriations that have been canceled. The total potential payments related to canceled appropriations is estimated to be \$ XXX million as of September 30, 2000.

#### **Revenues and Other Financing Sources**

Funding for the Department/OPDIV is classified as revenue or other financing sources. Revenue is an inflow of resources that the Government demands, earns, or receives by donation. Revenue comes from two sources: exchange transactions and nonexchange transactions. Exchange revenues arise when a Government entity provides goods and services to the public or to another Government entity for a price. Another term for "exchange revenue" is "earned revenue." Nonexchange revenues arise primarily from exercise of the Government's power to demand payments from the public (e.g., taxes, duties, fines, and penalties) but also include donations. Other Financing Sources include appropriations used, transfers of assets from other Government entities, and imputed financing.

#### Other Financing Sources

Congressional appropriations are the primary funding source for most of the Department's programs. For financial statement purposes, appropriations used are recognized as a financing source as expenses are incurred.

Imputed financing are costs incurred by one Federal entity which is paid for by another Federal entity. These are also known as inter-entity costs. OMB is limiting the inter-entity costs to be recognized by Federal agencies to the following: (1) employee's pension benefits, (2) the health, life insurance, and other benefits for retired employees, (3) other post-employment benefits for retired, terminated, and inactive employees, which include severance payments, training and counseling, continued health care, and unemployment and worker's compensation under the Federal Employees' Compensation Act, and (4) losses in litigation proceedings (FASAB Interpretation No. 2, Accounting for Treasury Judgement Fund transactions).<sup>2</sup>

Nonexchange Revenue: Nonexchange revenues include income taxes, excise taxes, duties, fines, penalties, and other inflows of resources arising from the

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<sup>2</sup> Memorandum from G. Edward DeSeve, Controller, OMB, dated April 6, 1998, entitled "Technical Guidance for the Implementation of Managerial Cost Accounting Standards for the Federal Government."

Government's power to demand payments, as well as voluntary donations. Nonexchange revenue is recognized when a reporting entity establishes a specifically identifiable, legally enforceable claim to cash or other assets. It is recognized to the extent that the collection is probable and the amount is measurable. Agencies with nonexchange revenue report it on the Consolidated Statement of Net Position.

Medicare's Hospital Insurance program, also known as HI or Medicare Part A, is financed through the HI Trust fund, whose revenues come primarily through Medicare's portion of payroll and self-employment taxes collected under the Federal Insurance Contribution Act (FICA) and Self-Employment Contribution Act (SECA). The Medicare payroll tax rate was 2.9 percent of annual wages-employees and employers were each required to contribute 1.45 percent of employees' wages, with no limitation, to the HI Trust Fund. Self-employed individuals paid the full 2.9 percent themselves.

Medicare's Supplemental Medical Insurance program, also known as SMI or Medicare Part B, is financed primarily by general fund appropriations (Payments to the Health Care Trust Funds) provided by Congress and by monthly premiums paid by beneficiaries. Premium payments from Medicare beneficiaries are matched approximately 3 to 1 by Congressional appropriations. Interest revenue on investments is recognized as it is earned.

Exchange Revenue: Revolving funds recognize exchange revenue at the time goods or services are provided to the public or to another Government entity. Reimbursable service agreements between HHS activities and with other Federal agencies generally recognize these revenues when the related expenses are incurred. Various user fees are collected to offset the cost of providing services. Exchange revenue is reported on the Consolidated Statement of Net Cost.

#### **Contingencies**

A contingency is an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss to the Department/OPDIV (see Note 17 Other Liabilities). The uncertainty will ultimately be resolved when one or more future events occur or fail to occur. With the exception of pending, threatened or potential litigation, a contingent liability is recognized when a past transaction or event has occurred, a future outflow or other sacrifice of resources is more likely than not, and the related future outflow or sacrifice of resources is measurable. For pending, threatened or potential litigation, a liability is recognized when a past transaction or event has occurred, a future outflow or other sacrifice of resources is likely to occur, and the related future outflow or sacrifice of resources is measurable.

#### **Use of Estimates in Preparing Financial Statements**

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

#### **Intra-Governmental Relationships and Transactions**

In the course of its operations, HHS has relationships and financial transactions with numerous Federal agencies. The more prominent of these are with the Social Security Administration (SSA) and the Department of the Treasury. The SSA determines eligibility for Medicare programs, and also allocates a portion of Social Security benefit payments to the Medicare Part B Trust Fund for Social Security beneficiaries who elect to enroll in the

Medicare Part B program. The Treasury receives the cumulative excess of Medicare receipts and other financing over outlays, and issues interest-bearing securities in exchange for the use of those monies. At the Government-wide level, the assets related to the trust funds on HHS' financial statements and the corresponding liabilities on the Treasury's financial statements should be eliminated.

**Comparative Data**

OMB Bulletin 97-01, "Form and Content of Agency Financial Statements" provides that comparative financial statements are permitted but not required until reporting periods beginning after September 30, 1999 (FY 2000). OMB has determined that, due to the implementation of new FASAB accounting standards and new financial statement formats and disclosures for FY 1999, it is not feasible nor prudent to attempt to restate FY 1999 amounts in the current statements. Therefore, comparative data will not be presented in the financial statements for FY 2000.

**Unless otherwise stated, footnotes are presented in millions.**

**NOTE 2. FUND BALANCE WITH TREASURY**

HHS's undisbursed account balances are listed below by fund type. Other Funds include balances in deposit, suspense, clearing and related non-spending accounts.

	<u>Entity Assets</u>	<u>Non-entity Assets</u>	<u>Total</u>
Trust Funds	XXX	XXX	XXX
Revolving Funds	XXX	XXX	XXX
Appropriated Funds	XXX	XXX	XXX
Other Funds	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Total	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
<b>Other Information:</b>			

**NOTE 3. INVESTMENTS, NET**

HHS invests trust fund cash that is in excess of current needs in U. S. Treasury securities. The U. S. Treasury Department is HHS's agent and advisor for investing.

	<u>Cost</u>	<u>Amortization Method</u>	<u>Unamortized (Premium) Discount</u>	<u>Investments, Net</u>	<u>Other Adjustments</u>	<u>Market Value Disclosure</u>
A. Intragovernmental Securities:						
(1) Marketable	XXX		XXX	XXX	XXX	XXX
(2) Non-Marketable: Par Value	XXX		XXX	XXX	XXX	XXX
(3) Non-Marketable: Market-Based	XXX		XXX	XXX	XXX	XXX
Subtotal	XXX		XXX	XXX	XXX	XXX
(4) Accrued Interest	XXX		XXX	XXX	XXX	XXX
Total, Intragovernmental	XXX		XXX	XXX	XXX	XXX
B. Public Securities						
(1)	XXX		XXX	XXX	XXX	XXX
(2)	XXX		XXX	XXX	XXX	XXX
(3)	XXX		XXX	XXX	XXX	XXX
Subtotal	XXX		XXX	XXX	XXX	XXX
(4) Accrued Interest	XXX		XXX	XXX	XXX	XXX
Total, Public Securities	XXX		XXX	XXX	XXX	XXX
C. Other Information [OPDIVs should disclose any other information relative to understanding the nature of reported investments, such as permanent impairments. See examples below.]						
<p>HCFA invests in Special Issues exclusive to HI and SMI Trust Funds that are purchased and redeemed at face value. Certificates are short-term and pay from 5 3/8 to 5 3/4 percent. Bond interest rates range from 5 7/8 to 13 3/4 percent. Bonds mature at various dates from June 1999 to June 2013. The accrued interest receivable on investments totaled \$XXX million as of September 30, 2000.</p> <p>HRSA's Vaccine Injury Compensation Trust Fund invests in market-based (MK) special securities. Securities currently held are MK Bills and Notes maturing in fiscal years 2004 and 2008. The accrued interest receivable on investments totaled \$XXX million as of September 30, 2000.</p> <p>The NIH invests a portion of their trust fund cash in short-term U. S. Treasury Securities. The majority of HHS' investments in securities are held to maturity and no provision is made for unrealized gains and losses. The accrued interest receivable on investments totaled \$XXX as of September 30, 2000.</p>						

**NOTE 4. ACCOUNTS RECEIVABLE, NET**

	Accounts Receivable, <u>Principal</u>	Interest <u>Receivable</u>	Accounts Receivable, <u>Gross</u>	<u>Allowance</u>	Net Receivables, <u>Combined</u>	Intra-Entity <u>Eliminations</u>	Net Receivables, <u>Consolidated</u>
<b>Intragovernmental</b>							
Entity	XXX	XXX	XXX	(XXX)	XXX	(XXX)	XXX
Non-Entity	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>(XXX)</u>	<u>XXX</u>	<u>(XXX)</u>	<u>XXX</u>
Total, Intragovernmental	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>(XXX)</u>	<u>XXX</u>	<u>(XXX)</u>	<u>XXX</u>
<b>With the Public</b>							
Entity							
Medicare	XXX	XXX	XXX	(XXX)	XXX		XXX
Other	XXX	XXX	XXX	(XXX)	XXX		XXX
Non-Entity	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>(XXX)</u>	<u>XXX</u>		<u>XXX</u>
Total, With the Public	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>(XXX)</u>	<u>XXX</u>		<u>XXX</u>

**NOTE 5. LOANS RECEIVABLE & FORECLOSED PROPERTY, NET** [The allowance method should be identified. This is a simplified format and may not include all required disclosures. Refer to OMB Bulletin 97-01 for a more detailed discussion of the minimum disclosure requirements for direct loan and loan guarantee programs.]

Loans receivable are included for the Health Education Assistance Loans (HEAL) guaranteed loan program which is administered by HRSA. The gross receivables amount for this program represents defaulted loans, which have been paid to lenders under the guarantee, and includes principal and interest.

<u>Loan Programs</u>	<u>Loans Receivable, Principal</u>	<u>Interest Receivable</u>	<u>Loans Receivable, Gross</u>	<u>Allowance</u>	<u>Loans Receivable, Net</u>
HEAL Loans (HRSA)					
Pre-1992 loans	XXX	XXX	XXX	(XXX)	XXX
Post-1991 loans	XXX	XXX	XXX	(XXX)	XXX
Subtotal	XXX	XXX	XXX	(XXX)	XXX
Other					
Pre-1992 loans	XXX	XXX	XXX	(XXX)	XXX
Post-1991 loans	XXX	XXX	XXX	(XXX)	XXX
Total	XXX	XXX	XXX	(XXX)	XXX

**NOTE 6. ADVANCES TO GRANTEEES/ACCRUED GRANT LIABILITY**

Grant advances are liquidated upon the grantee's reporting of expenditures on the quarterly SF-272 Report (Federal Cash Transaction Report). In many cases, these reports are received several months after the grantee actually incurs the expense, resulting in an understated grant expense in the financial statements. To mitigate this, HHS developed Departmentwide procedures used by its OPDIVs to estimate and accrue amounts due grantees for their expenses, both realized and accrued, through September 30, 2000.

At fiscal year-end when OPDIVs record the estimated accrual for amounts due to grantees for their expenses, if the amount of outstanding advances exceeds the amount of the accrual, the OPDIV reports an asset for "Advances to Grantees." Otherwise, the OPDIV reports a liability called "Accrued Grant Liability", equal to the amount that the accrual exceeds the outstanding advances. For additional information on this subject see Note 1 under "Accrued Grant Liability".

Grant Advances Outstanding (before year-end grant accrual)	100
Less: Estimated Accrual for Amounts Due to Grantees	<u>25</u>
Net Grant Advances	<u>75</u>

All advances other than grant advances are reported in the "Other Asset" category. The detail of these advances is shown in Note 10.

**NOTE 7. CASH AND OTHER MONETARY ASSETS**

	<u>Entity Assets</u>	<u>Non- Entity Assets</u>	<u>Total</u>
Cash	XXX	XXX	XXX
Foreign Currency	XXX	XXX	XXX
Other Monetary Assets			
(1) Gold	XXX	XXX	XXX
(2) Special Drawing Rights	XXX	XXX	XXX
(3) U.S. Reserves in the International Monetary Fund	XXX	XXX	XXX
(4) Other	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
(5) Total Other Monetary Assets	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Total Cash, Foreign Currency and Other Monetary Assets	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Other Information:			

**NOTE 8. INVENTORY & RELATED PROPERTY, NET**

<b><u>Inventory Held for Sale:</u></b>	
Inventory held for current sale	XXX
Inventory reserved for future sale	XXX
Excess, obsolete, and unserviceable inventory	XXX
Inventory held for repair	<u>XXX</u>
Total, Inventory Held for Sale	XXX
<b><u>Operating Materials &amp; Supplies (OMS):</u></b>	
OMS held for use	XXX
OMS reserved for future use	XXX
Excess, obsolete, and unserviceable OMS	<u>XXX</u>
Total, Operating Materials & Supplies	<u>XXX</u>
<b><u>Stockpile Materials (SM):</u></b>	
SM held for sale	XXX
SM held for emergency or contingency	<u>XXX</u>
Total, Stockpile Materials	XXX
Inventory & Related Property, Gross	XXX
less: Allowance for loss/obsolescence/spoilage	<u>(XXX)</u>
Inventory & Related Property, Net	<u>XXX</u>

HHS inventories are valued at historical cost. Inventory items are classified into appropriate categories, when received, based upon U.S. Standard General Ledger definitions derived from Statement of Federal Financial Accounting Standard (SFFAS) No.3, Accounting for Inventory And Related Property. HHS inventories are comprised of inventory held for sale, operating materials, and operating materials and supplies. The PSC through its Perry Point Supply Service Center, maintains an inventory of pharmaceutical items for sale to HHS components and other Federal agencies. The CDC and the Office of Emergency Preparedness maintain stockpiles of pharmaceutical items for use in nation emergencies. NIH has an inventory of materials to support their day-to-day activities. [OPDIVs should input all of the line items that comprise Note 9 and Note 10 in AFS. Materiality for reporting HHS-wide will be determined in the consolidation process in AFS.]

**NOTE 9. GENERAL PROPERTY PLANT AND EQUIPMENT, NET**

Balances for the major categories of HHS Property, Plant and Equipment are listed below:

	<u>Depreciation Method</u>	<u>Est. Useful Lives</u>	<u>Acquisition Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Land & Land Rights	N/A	N/A	XXX		XXX
Improvements to Land	Straight Line	5-20 yrs	XXX	(XXX)	XXX
Construction in Progress	N/A	N/A	XXX		XXX
Buildings, Facilities & Other Structures	Straight Line	15-40 yrs	XXX	(XXX)	XXX
Equipment	Straight Line	3-10 yrs	XXX	(XXX)	XXX
Assets Under Capital Lease	Straight Line	life of lease	XXX	(XXX)	XXX
Leasehold Improvements	Straight Line	7-15 yrs or life of lease	<u>XXX</u>	<u>(XXX)</u>	<u>XXX</u>
Totals			<u>XXX</u>	<u>(XXX)</u>	<u>XXX</u>

See the supplemental disclosure *Deferred Maintenance* in the Required Supplementary Information section for information on deferred maintenance for General PP&E.

**NOTE 10. OTHER ASSETS**

Other Assets is comprised of the following:

	<u>Entity Assets</u>	<u>Non-Entity Assets</u>	<u>Total</u>
<b>Intragovernmental</b>			
Advances to Other Federal Entities	XXX	XXX	XXX
Prepayments & Deferred Charges	XXX	XXX	XXX
Travel Advances and Emergency Employee Salary Advances	XXX	XXX	XXX
Other	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Combined, Intragovernmental	XXX	XXX	XXX
Less: Intra-Entity Eliminations	<u>(XXX)</u>	<u>(XXX)</u>	<u>(XXX)</u>
Consolidated, Intragovernmental	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
<b>With the Public</b>			
Prepayments & Deferred Charges	XXX	XXX	XXX
Travel Advances and Emergency Employee Salary Advances	XXX	XXX	XXX
Other	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Combined, With the Public	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>

**NOTE 11. ACCOUNTS PAYABLE**

	<u>Intragovernmental</u>	<u>With the Public</u>	<u>Total</u>
Covered by Budgetary Resources	XXX	XXX	XXX
Not Covered by Budgetary Resources	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Total, Combined	XXX	XXX	XXX
Less: Intra-Entity Eliminations	<u>(XXX)</u>	██████████	<u>(XXX)</u>
Total, Consolidated	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>



**NOTE 14. LOAN GUARANTEES**

<u>Loan Programs</u>	<u>Defaulted Loans Guaranteed</u>	<u>Interest Payable</u>	<u>Liability for Loan Guarantees</u>
HEAL Guarantees (HRSA)			
Pre-1992 guarantees	XXX	XXX	XXX
Post-1991 guarantees	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Subtotal	XXX	XXX	XXX
Other			
Pre-1992 guarantees	XXX	XXX	XXX
Post-1991 guarantees	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Total	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>

**NOTE 15. FEDERAL EMPLOYEE & VETERANS' BENEFITS**

	<b>With the Public</b>
<b>Liabilities Not Covered by Budgetary Resources</b>	
PHS Commissioned Corp Pension Liability	XXX
Workers' Compensation Benefits (Actuarial FECA Liability)	<u>XXX</u>
Total, Federal Employee & Veterans' Benefits	<u>XXX</u>

PHS Commissioned Corps Pension: HHS administers the PHS Commissioned Corps Retirement System for approximately **XXX** active duty officers and **XXX** retiree annuitants or survivors. Authorized by Public Law 78-410, it is a defined benefit plan and is non-contributory. The plan does not have accumulated assets, funding is provided entirely on a "pay as you go" basis by Congressional appropriations. Administrative costs are not borne by the plan. The actuarial present value of accumulated plan benefits is **\$XXX** million, of which **\$XXX** million is non-vested. The assumed interest rate is \_\_\_\_\_ percent. Economic assumptions are the same as those used by the Military Retirement System. Withdrawal and retirement rates are based on the historical trends of officers in the PHS retirement system. The actuarial liability was established based upon the Public Health Service's Report for Commissioned Corps Retirement System for Plan Year Ending September 30, \_\_\_\_\_.

Workers' Compensation Benefits: The actuarial liability for future workers' compensation benefits includes the expected liability for death, disability, medical and miscellaneous costs for approval compensation cases. The liability is determined using a method that utilizes historical benefit payment patterns related to a specific incurred period to predict the ultimate payment related to that period. Consistent with past practice, these projected annual benefit payments have been discounted to present value using

the Office of Management and Budget's economic assumptions for 10-year Treasury notes and bonds. Interest rate assumptions utilized for discounting in \_\_\_\_\_ was \_\_\_\_\_ percent in year 1 and thereafter.

To provide more specifically for the effects of inflation on the liability for future workers' compensation benefits wage inflation factors (cost of living adjustments or COLAs) and medical inflation factors (consumer price index medical or CPIMs) are applied to the calculation of projected future benefits. These factors are also used to adjust the methodology's historical payments to current year dollars. The methodology also includes a discounting formula to recognize the timing of compensation payments per year instead of one lump sum per year. The projected number of years of benefit payments is 37 years.

Both the PHS Commissioned Corps Pension and Workers' Compensation Benefits are liabilities not covered by budgetary resources.

**NOTE 16. ACCRUED PAYROLL & BENEFITS**

	Intragovernmental			With the Public		
	Liabilities Covered by Budgetary Resources	Liabilities Not Covered by Budgetary Resources	Total	Liabilities Covered by Budgetary Resources	Liabilities Not Covered by Budgetary Resources	Total
Accrued Payroll & Leave				SGL. 2210	SGL. 2220	XXX
Payroll Withholding	SGL. 2213		XXX	SGL. 2211 SGL. 2213		XXX
Accrued Workers Compensation (including FECA)	SGL. 2215	SGL. 2225	XXX	SGL. 2215		XXX
Liability for Pension & Insurance Benefits for Administering Agencies (PHS)	SGL. 2217		XXX	SGL. 2216 SGL. 2218		XXX
Other		SGL. 2290	XXX		SGL. 2290	XXX
Combined Totals	XXX	XXX	XXX	XXX	XXX	XXX
Less: Intra-Entity Eliminations	(XXX)	(XXX)	(XXX)			
Consolidated Totals	XXX	XXX	XXX	XXX	XXX	XXX

The amounts in the following table should reconcile with the OPDIV confirmations with OPM and Labor:

SGL Acct. - Description	Agency	Partner Code	Amount
2215G-Other Post-Employment Benefits Due & Payable (FECA portion only)	DOL	16	XXX
2225G-Unfunded FECA Liability	DOL	16	XXX
6400G-Benefit Expense (FECA portion only)	DOL	16	XXX
6800G-Future Funded Expenses (FECA portion only)	DOL	16	XXX
2213G-Employer Contributions and Payroll Taxes Payable (Retirement, Health Benefits, and Life Insurance only)	OPM	24	XXX
6400G-Benefit Expense (Retirement, Health Benefits, and Life Insurance only)	OPM	24	XXX

**NOTE 17. OTHER LIABILITIES**

[OPDIVs should describe the makeup of each component of "Other Liabilities." See the examples below.]

	Intragovernmental			With the Public		
	Liabilities Covered by Budgetary Resources	Liabilities Not Covered by Budgetary Resources	Total	Liabilities Covered by Budgetary Resources	Liabilities Not Covered by Budgetary Resources	Total
Advances from Others	XXX		XXX	XXX		XXX
Deferred Revenue	XXX	XXX	XXX	XXX	XXX	XXX
Liabilities for Deposit Funds, Clearing Accounts and Undeposited Collections	XXX		XXX	XXX		XXX
Contingent Liabilities	XXX	XXX	XXX	XXX	XXX	XXX
Capital Lease Liability	XXX	XXX	XXX	XXX		XXX
Custodial Liabilities		XXX	XXX		XXX	XXX
Vaccine Injury Compensation Program				XXX	XXX	XXX
Other	XXX	XXX	XXX	XXX	XXX	XXX
Combined Totals	XXX	XXX	XXX	XXX	XXX	XXX
Less: Intra-Entity Eliminations	(XXX)	(XXX)	(XXX)			
Consolidated Totals	XXX	XXX	XXX	XXX	XXX	XXX

Advances from Other Federal Agencies of **XXX** million are for the provision of goods and services. The Vaccine Injury Compensation Program (VICP), administered by HRSA, provides compensation for vaccine-related injury or death. The liability of **XXX** represents the estimated future payment value of injury claims outstanding for VICP as of September 30.

**NOTE 18. NET POSITION**

Net position is the difference between assets and liabilities. The section contains two line items: Unexpended Appropriations, including unobligated appropriations and undelivered orders, and Cumulative Results of Operations. Unobligated appropriations are either available for obligation or not available (permanently or temporarily) pursuant to a specific provision in law. Undelivered orders represents appropriations obligated (i.e., legally reserved) for the amount of goods or services ordered but not yet received. Cumulative results of operations represents the net difference between (1) expenses and losses and (2) financing sources, including appropriated capital used, and revenues and gains since the inception of the activity.

	<u>Trust Funds</u>	<u>Revolving Funds</u>	<u>Appropriated Funds</u>	<u>Totals</u>
Unexpended Appropriations:				
Unobligated,				
Available			<u>XXX</u>	<u>XXX</u>
Unavailable			<u>XXX</u>	<u>XXX</u>
Undelivered Orders			<u>XXX</u>	<u>XXX</u>
Subtotal			<u>XXX</u>	<u>XXX</u>
Cumulative Results of Operations	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Net Position	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>

**NOTE 19. LEASES**

HHS leases office and warehouse space with Indian tribes and the General Services Administration. Capitalized assets acquired under capital lease agreements and their related liability are reported at the present value of the minimum lease payments.

<b>Summary of Assets Under Capital Lease</b>	
	<u><b>FY 2000</b></u>
Land and Buildings	XXX
Machinery and Equipment	XXX
Other	<u>XXX</u>
subtotal	XXX
Less: Accumulated Amortization	<u>(XXX)</u>
Assets Under Capital Lease	<u><u>XXX</u></u>

<b>Future Minimum Lease Payments</b>		
	<u><b>Capital leases</b></u>	<u><b>Operating leases</b></u>
FY 2001	XXX	XXX
FY 2002	XXX	XXX
FY 2003	XXX	XXX
FY 2004	XXX	XXX
FY 2005	XXX	XXX
Later years	<u>XXX</u>	<u>XXX</u>
Total minimum lease payments	XXX	<u><u>XXX</u></u>
Less imputed interest	<u>(XXX)</u>	
Total capital lease liability	<u><u>XXX</u></u>	

[NOTE: there should be an edit check in AFS from the shaded amounts above to the capital lease liability columns in the other liability footnote (of which it is a component).]

**NOTE 20. CONSOLIDATED GROSS COST AND EXCHANGE REVENUE BY BUDGET FUNCTIONAL CLASSIFICATION**

	Education, Training, & Social Services	Health	Medicare	Income Security	Admin. of Justice	Natural Resource & Environ	Consolidated Totals
<b>Intragovernmental</b>							
Gross Cost	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Less: Exchange Revenue	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Net Cost - Intragovernmental	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
<b>With the Public</b>							
Gross Cost	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Less: Exchange Revenue	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Net Cost - With the Public	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
<b>Totals</b>							
Gross Cost	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Less: Exchange Revenue	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Net Cost of Operations	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>

**NOTE 21. PRIOR PERIOD ADJUSTMENTS**

Prior period adjustments are included in the calculation of the net changes

	Increases (Decreases) to Equity
Correction of Errors	X,XXX
Change in Accounting Principles	<u>(XXX)</u>
Total	<u>XXX</u>
Other Information:	

**NOTE 22. CUSTODIAL ACTIVITY**

The Administration for Children and Families (ACF) receive money from the Internal Revenue Service's refunds of non-custodial parents and forwards it to the states to pay delinquent due child support claims. Receipts are transferred to appropriation 75 X 1501 to cover these outlays. During fiscal year 2000, receipts amounted to \$XXX billion and outlays amounted to \$XXX. At September 30, 2000, ACF held \$XXX in its Fund Balance with Treasury accounts relating to these funds.

[Additional OPDIV footnotes that are material to HHS' financial statements will be added to these basic footnotes.]