

## Supplemental Data

### Required Supplementary Stewardship Information

#### Heritage Assets

Heritage assets are PP&E that possess one or more of the following characteristics: historical or natural significance; cultural; educational or aesthetic value; or significant architectural characteristics. The monetary value of heritage assets is often not estimable or relevant. By nature they are expected to be maintained in perpetuity.

The Department of Veterans Affairs has Medical Centers and National Cemeteries that meet the criteria for a heritage asset. Fifty of VA's hospital properties are of architectural significance. Eleven are former National Homes for Disabled Volunteer Soldier, established after the Civil War in 1866 by Congress to care for disabled veterans and those with no homes. Still others are former Military Posts that have been turned over to the VA. Many of the National Cemeteries had their beginnings after the Civil War; twenty two of the cemeteries have superintendent's lodges that were designed by Brigadier General Montgomery C. Meigs, Quartermaster of the Army from 1861 - 1862.

During the reporting period all maintenance expenses were recorded as incurred. Heritage assets are reported in terms of physical units which as of September 30, 1998 were:

Art Collections	16
Buildings and Structures	1655
Monuments/Historic Flag Poles	<u>60</u>
Cemeteries	91
Total	1822

#### Deferred Maintenance

Deferred Maintenance is classified as not performed when it should have been or scheduled and delayed for a future period. It is VA policy to assure that medical equipment and critical facility equipment systems are maintained and managed in a safe and effective manner; therefore, deferred

maintenance is not applicable to them.

VA facilities have reported their cost estimates utilizing either the Condition Assessment Survey or Total Life-Cycle Cost Methods. Amounts below are in millions.

Asset Class	VHA	NCA
General PP&E	\$ 601.4	\$.8
Heritage Assets	\$ 20.7	\$.1

#### Nonfederal Physical Property

Annually the Department of Veterans Affairs provides funding to state governments for the purchase, construction, or major renovation of physical property owned by the state. These grant programs involve matching funds from the states in most cases.

Program Costs	1998
State Extended Care Facilities	\$34.2
State Veterans Cemeteries	<u>6.1</u>
Total	<u>\$40.3</u>

#### Narrative Discussion

The Extended Care Facilities Grant Program assists states in acquiring facilities for furnishing domiciliary or nursing home care to veterans, and to expand, remodel or alter existing buildings for furnishing domiciliary, nursing home, or hospital care to veterans in State homes. Currently facilities grants may not exceed 65 percent of the total project cost. State Veterans Cemetery Grants are provided for the establishment, expansion, or improvement of state veterans cemeteries. VA cemetery grants provided 50 percent of the total cost of each program through the end of FY1998. Effective in FY1999, VA State Cemetery Grants Program is authorized to pay up to 100 percent of the cost of constructing and equipping state veterans cemeteries.

#### Human Capital

Investment in human capital comprises those expenses for education and training programs for the general public that are intended to increase or maintain national economic productive capacity. It does not include expenses for internal Federal education and training of civilian employees.

**Veterans and Dependents Education**

<b>Program Expenses</b>	<b>1998</b>
Education and Training	
– Dependents of Veterans	\$ 106.8
Vocational Rehabilitation and Education Assistance	1,336.1
Administrative Program Costs	<u>67.5</u>
Total	<u><u>\$1,510.4</u></u>

**Program Outputs**

Dependent Education Participants	42,706
Veteran Rehabilitation Participants	53,004
Veterans Education Participants	372,010

**Program Outcomes**

The education and training programs of the VA are intended to provide higher education to dependents that might not be able to attend otherwise. Veterans rehabilitation and education programs are provided to service disabled veterans; they are designed to improve employability and promote independence in self-care for the disabled. Educational programs for active duty and reservist veterans provide higher education assistance to those who qualify.

**Narrative Discussion**

Education and training assistance is provided to dependents of veterans who died of service-connected disability or whose service-connected disability was rated permanent and total. The Vocational Rehabilitation program provides evaluation services, counseling, and training necessary to assist them in becoming employable and maintain employment to the extent possible; the program is open to veterans having a 10 percent service-connected disability rating who are found to have a serious employment handicap. The Veterans Education program provides educational assistance service members and veterans who are eligible under the Montgomery GI Bill or the Veterans Educational Assistance Program (VEAP).

**Health Professions Education**

<b>Program Expenses</b>	<b>1998</b>
Physician residents and fellows	\$ 350.9
Associated health residents and students	42.1
Instructional and Administrative Support	<u>337.0</u>
Total Expenditures	<u><u>\$ 730.0</u></u>

**Program Outputs**

Health professions rotating thru VA:	
– Physician residents and fellows	29,908
– Medical students	18,549
– Nursing students	24,126
Associated health residents and students	<u>18,613</u>
Total	<u><u>91,196</u></u>

**Program Outcomes**

VA's education mission contributes to high quality healthcare of veterans in the following ways:

- a climate of scientific inquiry between trainees and teachers enhances the quality of care
- medical advances are applied more readily in an academic setting
- supervised trainees participate in the provision of clinical care
- educational programs enable VA to recruit highly qualified healthcare professionals

**Narrative Description**

The Veterans Health Administration (VHA) conducts education and training programs to enhance the quality of care provided to veterans within the VA healthcare system. Education and training efforts for health professions students and residents are accomplished through partnerships with affiliated academic institutions. Building on the long-standing, close relationships between VA and the nation's academic institutions, VA plays a leadership role in defining the education of future healthcare professionals to help meet the rapidly changing needs of the nation's healthcare delivery system.

Title 38 U.S.C. mandates that VA assists in the training of health professionals for its own needs and for those of the nation. By means of its partnerships with affiliated academic institutions, VA conducts the largest education and training effort for health professionals in the nation. Each year, approximately 90,000 medical and other students receive some or all of their clinical training in VA facilities through affiliations with over 1,200 educational institutions including 107 medical schools. Many of these trainees have their health professions degrees and contribute substantially to VA's ability to deliver cost effective and high quality patient care during their advanced clinical training at the VA.

**Research and Development**

Investments in research and development comprises those expenses for basic research, applied research, and development that are intended to increase or maintain national economic productive capacity or yield other benefits.

In addition, VHA researchers received grants from NIH in the amount of \$286 and \$129 million in other grants during FY 1998. These grants were to the researchers directly and are not considered part of the VA Entity. They are being disclosed here as RSSI but are not accounted for in the financial statements.

**Program Outcomes**

For FY 1998, VA R&D's general goal related to stewardship is: VA medical research programs meet the needs of the veteran population and contribute to the Nation's knowledge about disease and disability. Target levels were established for: (1) percent of funded research projects relevant to VA's healthcare mission in designated research areas and (2) number of research and development projects. Strategies were developed in order to ensure that performance targets would be achieved.

<b>Measure</b>	<b>Actual</b>
Percent of funded research projects relevant to VA's healthcare mission in Designated Research Areas	99%
Number of research and development projects	1,756

**Narrative Description**

The Department of Veterans Affairs Medical Research Program goal is to be the premier research organization, leading our Nation's efforts to promote the health and care of veterans and to discover knowledge and create innovations that advance the health and care of veterans and the Nation. To meet it's mission, VA R&D targets research projects that address the special needs of veteran patients and balances research resources among basic and applied research in order to ensure a complementary role between the discovery of new knowledge and the application of these discoveries to medical practice.

**Program Expenses 1998**

	Basic	Applied	Development	Total
Medical Research Service	\$7.6	\$196.2		\$ 203.8
Rehabilitative Research and Development			27.2	27.2
Environmental Epidemiology Service		1.1		\$ 1.1
Health Services Research and Development		35.5		35.5
Cooperative Studies Research Service		26.9		26.9
Medical Research Support				305.9
Prosthetic Research Support				4.8
<b>Total</b>				<b>\$605</b>

**Schedule of Budgetary Activity**

Fiscal Year Ended September 30, 1998  
(dollars in millions)

**Outlays**

	<b>Total Budgetary Resources</b>	Obligations Incurred	Spending Authority from Offsetting Collections & Adjustments	Obligated Balance, Net Oct. 1, 1997	Obligated Balance, Net Sept. 30, 1998	<b>Total Outlays</b>
<b>Veterans Health Administration</b>						
0160 Medical Care	\$ 19,129	\$ 17,736	\$ 883	\$ 2,764	\$ 2,734	\$ 16,883
0161 Medical & Prosthetic Research	363	331	61	94	122	242
All Other	1,651	845	(115)	864	814	1,010
<b>Total</b>	<b>\$ 21,142</b>	<b>\$ 18,912</b>	<b>\$ 829</b>	<b>\$ 3,722</b>	<b>\$ 3,669</b>	<b>\$ 18,136</b>
<b>Veterans Benefits Administration</b>						
0102 Compensation, Pension, & Burial Benefits	20,629	20,356	0	1,559	1,625	20,289
0137 Readjustment Benefits	1,651	1,486	174	53	55	1,310
4025 Housing Credit Liquidating	451	421	485	29	34	(69)
4127 Direct Loan Financing	2,499	1,614	1,880	(77)	14	(358)
4129 Guaranteed Loan Financing	5,923	2,444	2,607	(165)	68	(396)
8132 National Service Life Insurance Fund	12,513	1,838	535	1,250	1,343	1,210
All Other	4,314	2,185	969	286	311	1,191
<b>Total</b>	<b>\$ 47,981</b>	<b>\$ 30,343</b>	<b>\$ 6,651</b>	<b>\$ 2,936</b>	<b>\$ 3,451</b>	<b>\$ 23,178</b>
<b>National Cemetery Administration</b>						
0129 National Cemetery Administration	88	85	2	10	13	80
All Other	10	6	0	13	16	3
<b>Total</b>	<b>\$ 98</b>	<b>\$ 91</b>	<b>\$ 2</b>	<b>\$ 22</b>	<b>\$ 29</b>	<b>\$ 83</b>
<b>Departmental Administration</b>						
0151 General Operating Expenses	1,121	1,102	318	138	136	786
All Other	786	646	665	46	1	26
<b>Total</b>	<b>\$ 1,907</b>	<b>\$ 1,748</b>	<b>\$ 983</b>	<b>\$ 184</b>	<b>\$ 137</b>	<b>\$ 812</b>

<b>Segment Information</b> Condensed Balance Sheet Fiscal Year Ended September 30, 1998	<b>Supply Fund</b> <b>36X4537</b>	<b>Enterprise Fund</b> <b>36X4539</b>
<b>ASSETS</b>		
Fund Balance with Treasury	\$ 101	\$ 33
Accounts Receivable, Net	66	3
General Property, Plant and Equipment	8	8
Other Assets including Inventory	39	
<b>Total Assets</b>	<b>\$ 214</b>	<b>\$ 44</b>
<b>LIABILITIES and NET POSITION</b>		
Accounts Payable	\$ 70	\$ 19
Deferred Revenues	9	
Other Liabilities	3	4
<b>Total Liabilities</b>	<b>\$ 82</b>	<b>\$ 23</b>
<b>Cumulative Results of Operations</b>	<b>\$ 132</b>	<b>\$ 21</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 214</b>	<b>\$ 44</b>
<b>Condensed Net Cost Information</b> As of Sept 30, 1998		
<b>Total program costs</b>	<b>\$ 511</b>	<b>\$ 82</b>
<b>Less Earned Revenues</b>		
Intra-Departmental	(411)	(74)
Other Federal Entities	(73)	(14)
Non-Federal	(15)	
<b>Earned Revenues</b>	<b>(499)</b>	<b>(88)</b>
<b>Net Program costs</b>	<b>\$ 12</b>	<b>\$ (6)</b>

## Franchise Fund Services

The Enterprise Centers are the entrepreneurial organizations of the VA Franchise Fund authorized under the Government Management Reform Act (GMRA) of 1994. They provide a wide range of services to both the VA and Other Government Agencies (OGA):

- **The Austin Financial Services Center (FSC):** Provides a full range of financial services for VA and other Federal agencies including payment, purchase card and travel voucher processing, electronic data interchange and accounting support for internal and external clients.
- **The Austin Automation Center (AAC):** Supports Department-wide general application systems like payroll, financial manage-

ment, vendor payment, logistics, centralized medical systems and integrated patient care database, benefits delivery applications, and other general data processing support utilities. Support services include utilities such as time sharing, communications with VA and non-VA entities, local and wide area network management, office automation support, help desk, facilities for data warehousing, archival storage, electronic data interchange, and disaster recovery planning and services.

- **The VA Records Center and Vault:** Provides records management and secure archival storage, protection and retrieval services for veterans' and other stored Federal records. Certified by the Defense Logistics Agency for storage of classified material, the facility was

certified to store Department of Energy (DOE) restricted records in December 1997.

- **The Computer Training Center (CTC):** Provides training in office automation products to government employees. However, the CTC was unable to earn enough revenue to cover its expenses and ceased operations on October 31, 1998. Liquidation will be completed in FY 1999.
- **The VA Law Enforcement Training Center (LETC):** Provides special training for police officers who work in a health care or service-oriented environment. Emphasizing training in medical center patient situations, the LETC is available to the approximately 2,400 law enforcement personnel working at VHA health care facilities and to Federal law enforcement professionals at other government agencies.
- **Security and Investigations Center (S&I):** Provides quality and timely investigations and adjudication for employees in sensitive/public trust positions for all VA entities nationwide. S&I also issues and manages employee badges for Federal employees in the Washington, DC area.
- **The Debt Management Center (DMC):** Added to the VA Enterprise Centers in FY 1999 as a centralized facility providing direct collection of delinquent consumer debt owed to VA. The DMC plans to develop collection procedures for first-party medical debts for the Veterans Health Administration.
- **Enterprise Fund Office:** Supports the Enterprise Centers by managing the financial resources of the fund, coordinating all business activities, overseeing fund operations and serving as a liaison between the Enterprise Centers' customers and the Board of Directors.

### Franchise Fund Major Customers

Major customers are the Veterans Health Administration and the Veterans Benefit Administration. Sales to Non-VA entities (OGA) constituted almost 16% of the fund's total rev-

enues. This revenue was spread among a large number of customers including the Department of Defense, the Department of Housing and Urban Development, and the General Accounting Office.

### Supply Fund Services

- Stock, repair and distribute supplies and medical equipment and devices.
- Recover silver from VHA activities.
- Provide forms, publications, and a full range of printing and reproduction services.
- Train VHA acquisition, supply, processing and distribution personnel.
- Increase small and disadvantaged business participation in VA contracts.
- Coordinate and oversee VA's environmental management efforts.
- Fund automated systems for VA's medical supply and cataloging functions and the personal property management of centrally procured items.
- Develop VA-wide electronic commerce capabilities.
- Identify and distribute excess property in support of Mental Health and Behavioral Sciences Service homeless programs.
- Provide full range of national contracting and contract administration functions for centrally procured commodities and services.
- Exempt non-responsible firms from VA and Federal procurements and recover funds through settlement agreements and voluntary disclosures.

### Supply Fund Major Customers

The primary customer for the VA Supply Fund is VHA, but the fund also has significant sales to other federal entities including DoD and HHS.

U. S. DEPARTMENT OF VETERANS AFFAIRS FY 1998 ANNUAL ACCOUNTABILITY REPORT

CONSOLIDATING BALANCE SHEET

As of September 30, 1998

(dollars in millions)

	VHA	VBA	NCA	ADM	Consolidated Total
<b>Assets</b>					
Entity Assets					
Intragovernmental:					
Fund balance with Treasury (Note 2)	\$5,817	\$6,896	\$36	\$301	\$13,050
Investments (Note 4)	84	14,527	-	-	14,611
Accounts receivable, net (Note 5)	41	459	-	42	542
Other assets (Note 6)	86	-	-	103	189
<b>Total intragovernmental assets</b>	<b>6,028</b>	<b>21,882</b>	<b>36</b>	<b>446</b>	<b>28,392</b>
Investments (Note 4)	-	239	-	-	239
Accounts receivable, net (Note 5)	400	196	-	12	608
Loans receivable and related foreclosed property, net (Note 7)	-	3,538	-	-	3,538
Cash and other monetary assets (Note 3)	1	-	-	-	1
Inventory and related property, net (Note 8)	51	-	-	39	90
General property, plant and equipment (Note 9)	11,914	-	3	24	11,941
Other assets (Note 6)	32	43	-	1	76
<b>Total entity assets</b>	<b>18,426</b>	<b>25,898</b>	<b>39</b>	<b>522</b>	<b>44,885</b>
Non-entity Assets					
Fund balance with Treasury (Note 2)	-	1,152	-	54	1,206
Other assets (Note 6)	-	-	-	1	1
<b>Total non-entity assets</b>	<b>-</b>	<b>1,152</b>	<b>-</b>	<b>55</b>	<b>1,207</b>
<b>Total Assets</b>	<b>\$18,426</b>	<b>\$27,050</b>	<b>\$39</b>	<b>\$577</b>	<b>\$46,092</b>
<b>Liabilities Covered by Budgetary Resources</b>					
Liabilities covered by budgetary resources					
Intragovernmental:					
Accounts payable	40	26	5	20	91
Debt (Note 10)	-	1,776	-	1	1,777
Other Intragovernmental Liabilities (Notes 11,12)	-	2,402	-	26	2,428
<b>Total intragovernmental liabilities</b>	<b>40</b>	<b>4,204</b>	<b>5</b>	<b>47</b>	<b>4,296</b>
Accounts payable	1,123	2,022	14	225	3,384
Liabilities for loan guarantees (Note 7)	-	4,705	-	-	4,705
Insurance liabilities (Note 14)	-	12,935	-	-	12,935
Other liabilities (Notes 11,12)	560	1,893	3	96	2,552
<b>Total liabilities covered by budgetary resources</b>	<b>1,723</b>	<b>25,759</b>	<b>22</b>	<b>368</b>	<b>27,872</b>
Liabilities not covered by budgetary resources					
Federal employee and veteran's benefits payable (Note 13)	1,252	578,149	16	42	579,459
Environmental and disposal liabilities (Note 17)	139	-	-	-	139
Insurance liabilities (Note 14)	-	524	-	-	524
Other liabilities (Notes 11,12)	1,187	-	8	67	1,262
<b>Total Liabilities not covered by budgetary resources</b>	<b>2,578</b>	<b>578,673</b>	<b>24</b>	<b>109</b>	<b>581,384</b>
<b>Total Liabilities</b>	<b>4,301</b>	<b>604,432</b>	<b>46</b>	<b>477</b>	<b>609,256</b>
<b>Net Position</b>					
Unexpended appropriations (Note 15)	4,194	447	14	74	4,729
Cumulative results of operations	9,931	(577,829)	(21)	26	(567,893)
<b>Total Net Position</b>	<b>14,125</b>	<b>(577,382)</b>	<b>(7)</b>	<b>100</b>	<b>(563,164)</b>
<b>Total Liabilities and Net Position</b>	<b>\$18,426</b>	<b>\$27,050</b>	<b>\$39</b>	<b>\$577</b>	<b>\$46,092</b>

**U. S. DEPARTMENT OF VETERANS AFFAIRS FY 1998 ANNUAL ACCOUNTABILITY REPORT**

**CONSOLIDATING STATEMENT OF NET COST**  
**Fiscal Year Ended September 30, 1998**  
*(dollars in millions)*

	VHA	VBA	NCA	ADM	Consolidated Total
<b>Net Program Costs:</b>					
Medical Care	\$17,120	(\$4)	(\$6)	\$66	\$17,176
Medical Education	829	-	-	4	833
Medical Research	571	-	-	4	575
Compensation	19	125,997	(114)	365	126,267
Pension	4	3,069	-	155	3,228
Education	3	901	-	60	964
Vocational Rehabilitation & Counseling	3	421	-	78	502
Loan Guaranty	3	1,334	-	41	1,378
Insurance	1	174	-	5	180
Burial	20	1,198	90	6	1,314
Net Intra-VA Eliminations	(18)	(131)	120	30	1
<b>Total Net Program Costs</b>	<b>18,555</b>	<b>132,959</b>	<b>90</b>	<b>814</b>	<b>152,418</b>
Costs Assigned to Non-VA Programs	-	-	-	128	128
Less: Earned Revenues Attributable to Non-VA Programs	-	-	-	(102)	(102)
<b>Net Cost of Operations</b>	<b>\$18,555</b>	<b>\$132,959</b>	<b>\$90</b>	<b>\$840</b>	<b>\$152,444</b>

**CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION**  
**Fiscal Year Ended September 30, 1998**  
*(dollars in millions)*

	VHA	VBA	NCA	ADM	Consolidated Total
<b>Net Cost of Operations (Note 19)</b>	<b>\$18,555</b>	<b>\$132,959</b>	<b>\$90</b>	<b>\$840</b>	<b>\$152,444</b>
<b>Financing Sources</b>					
(Other than exchange revenues):					
Appropriations used	18,322	23,265	90	807	42,484
Taxes (and other non-exchange revenue)	3	-	-	-	3
Donations (non-exchange revenue)	42	-	-	1	43
Imputed financing	707	-	4	49	760
Transfers-in	366	108	-	2	476
Transfers-out	(1,246)	(341)	(5)	(9)	(1,601)
Other financing sources	20	3	-	-	23
sub-total	<b>18,214</b>	<b>23,035</b>	<b>89</b>	<b>850</b>	<b>42,188</b>
<b>Net results of Operations</b>	<b>(341)</b>	<b>(109,924)</b>	<b>(1)</b>	<b>10</b>	<b>(110,256)</b>
Incr/(Decr) in Unexpended appropriations & Non-operating chang	183	169	4	(21)	335
Current Period Change in Net Position	(158)	(109,755)	3	(11)	(109,921)
<b>Net Position Reconciliation:</b>					
Net Position, beginning of the period	14,292	(468,054)	(10)	113	(453,659)
Prior Period Adjustments: add/(subtract) (Note 22)	(9)	427	-	(2)	416
Current Period Change in Net Position (from above)	(158)	(109,755)	3	(11)	(109,921)
<b>Net Position, end of period</b>	<b>\$14,125</b>	<b>(\$577,382)</b>	<b>(\$7)</b>	<b>\$100</b>	<b>(\$563,164)</b>

U. S. DEPARTMENT OF VETERANS AFFAIRS FY 1998 ANNUAL ACCOUNTABILITY REPORT

**COMBINING STATEMENT OF BUDGETARY RESOURCES**  
**Fiscal Year Ended September 30, 1998**  
*(dollars in millions)*

	VHA	VBA	NCA	ADM	Combining Total
<b>Budgetary Resources</b>					
Budget authority	\$18,294	\$25,903	\$94	\$818	\$45,109
Unobligated balance- beginning of period	1,813	19,078	3	113	21,007
Net transfers prior-year balance, actual (+ or -)	270	(57)	-	-	213
Spending authority from offsetting collections	430	6,649	-	968	8,047
Adjustments	336	(3,592)	1	7	(3,248)
<b>Total Budgetary Resources</b>	<b>21,143</b>	<b>47,981</b>	<b>98</b>	<b>1,906</b>	<b>71,128</b>
<b>Status of Budgetary Resources</b>					
Obligations incurred	18,912	30,343	91	1,748	51,094
Unobligated balance available	1,849	13,131	4	123	15,107
Unobligated balance not available	382	4,507	3	35	4,927
<b>Total Status of Budgetary Resources</b>	<b>21,143</b>	<b>47,981</b>	<b>98</b>	<b>1,906</b>	<b>71,128</b>
<b>Outlays</b>					
Obligation incurred	18,912	30,343	91	1,748	51,094
Less: Spending authority from offsetting collections and adjustments	(829)	(6,650)	(1)	(983)	(8,463)
Subtotal	18,083	23,693	90	765	42,631
Obligated balance, net - beginning of period	3,722	2,936	22	184	6,864
Less: Obligated balance, net - end of period	(3,669)	(3,451)	(29)	(137)	(7,286)
<b>Total Outlays</b>	<b>\$18,136</b>	<b>\$23,178</b>	<b>\$83</b>	<b>\$812</b>	<b>\$42,209</b>

**COMBINING STATEMENT OF FINANCING**  
**Fiscal Year Ended September 30, 1998**  
*(dollars in millions)*

	VHA	VBA	NCA	ADM	Combining Total
<b>Obligations and Nonbudgetary Resources</b>					
Obligations incurred	\$18,912	\$30,343	\$91	\$1,748	\$51,094
Spending authority from offsetting collections and adjustments	(829)	(6,650)	(1)	(983)	(8,463)
Donations not in the entity's budget	14	-	-	(1)	13
Financing imputed for cost subsidies	707	-	4	49	760
Transfers-in (out)	152	1,420	(5)	(10)	1,557
Exchange revenue not in the entity's budget	(14)	1	-	-	(13)
Nonexchange revenue not in the entity's budget	-	(1,193)	-	-	(1,193)
Other financing sources	(560)	(5)	1	(2)	(566)
Total obligations as adjusted and nonbudgetary resources	18,382	23,916	90	801	43,189
<b>Resources That Do Not Fund Net Cost of Operations</b>					
Change in amount of goods, services, and benefits ordered but not yet received or provided (net increase)/net decrease	278	(2)	-	(19)	257
Change in unfilled customer orders	-	-	-	77	77
Costs capitalized on the balance sheet (increases)/decreases	(1,297)	(3,305)	-	(11)	(4,613)
Financing sources that fund costs of prior periods	(116)	(88)	-	(12)	(216)
Other	49	2,104	-	(1)	2,152
Total resources that do not fund net costs of operations	(1,086)	(1,291)	-	34	(2,343)
<b>Costs That Do Not Require Resources</b>					
Depreciation and amortization	854	-	-	4	858
Bad debts related to uncollectible non-credit reform receivables	106	69	-	8	183
Revaluation of assets and liabilities	-	(24)	-	-	(24)
Loss on disposition of assets	235	-	-	1	236
Other	44	(36)	-	(8)	-
Total costs that do not require resources	1,239	9	-	5	1,253
<b>Financing Sources Yet To Be Provided</b>	<b>20</b>	<b>110,325</b>	<b>-</b>	<b>-</b>	<b>110,345</b>
<b>Net Cost of Operations</b>	<b>\$18,555</b>	<b>\$132,959</b>	<b>\$90</b>	<b>\$840</b>	<b>\$152,444</b>