



# Performance and Accountability Report

Fiscal Year 2005

*Federal Law Enforcement Training Center*



Homeland  
Security

## Message from the Director



HEADQUARTERS BUILDING  
The Federal Law Enforcement Training Center  
Glynco, Georgia



**I AM PLEASSED** to present the Federal Law Enforcement Training Center's (FLETC) Performance and Accountability Report (PAR) for Fiscal Year (FY) 2005. This report contains the financial and programmatic results of our operation in training approximately 48,000 law enforcement students in FY 2005.

As substantiated in this report, the FLETC continues to fulfill its core mission as a leader in career-long law enforcement training. Numerous notable accomplishments are highlighted in this PAR edition to demonstrate our proactive efforts to enhance the scope and delivery of law enforcement training. The FLETC continuously refines the course curricula and improves the training facilities to meet the training needs of our customers. The FLETC's cadre of talented and dedicated staff remains focused in effectively preparing law enforcement professionals to execute their critical responsibilities safely and proficiently in this era of Global War on Terrorism.

With respect to the performance measures, the FLETC met or exceeded the FY 2005 targets for five of the seven performance metrics. The missed FY 2005 targets were due to mitigating factors beyond the FLETC's control, such as partner organizations' budget constraints that compelled them to cancel courses. Looking ahead to the challenges, we are determined to meet or exceed all performance measures in the future.

In FY 2005, the FLETC completed an evaluation of its internal control processes in accordance with the Office of Management and Budget guidelines and the Government Accountability Office standards. Based on the results of the evaluation, the FLETC provides reasonable assurances on the adequacy of management controls in safeguarding resources and the conformance of the FLETC financial management systems with the government-wide standards as required by the Federal Managers' Financial Integrity Act of 1982. Similarly, the FLETC provides reasonable assurances on the completeness and reliability of the financial and performance data in this report and the effectiveness of internal controls over financial reporting pursuant to the Department of Homeland Security (DHS) Act of 2004.

Along with other DHS agencies, the FLETC participated in the DHS disaster recovery efforts in the aftermath of Hurricane Katrina. I am proud of the FLETC staff who volunteered and worked long hours in the recovery operation after one of the most devastating natural disasters in United States history.

We will continue to train law enforcement officers that keep our nation strong, safe, and secure. I believe FLETC's core values will continue to serve as the guiding foundation for confronting future challenges.



*Connie L. Patrick*  
Connie L. Patrick  
Director  
Federal Law Enforcement Training Center



# The Vision

We must provide fast, flexible, and focused training to secure and protect America

# The Mission

We train those who protect our homeland.

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**AERIAL PANORAMAS.** The FLETC Glynco, GA, is the backdrop and serves as headquarters to the operational field sites: 1. The Artesia, New Mexico facility. 2. The

Cheltenham, Maryland facility. 3. The Charleston, South Carolina facility. 4. The International Law Enforcement Training Academy at Gabarone, Botswana.

**THIS REPORT MARKS** the tenth consecutive year that the Federal Law Enforcement Training Center (FLETC) has prepared a Performance and Accountability Report (PAR).

The report complies with the PAR format established by OMB Circular A-136 and includes a message from the FLETC's Director, Management Discussion and Analysis Section in Part 1, Performance Section in Part 2, and Financial Section in Part 3. The FLETC Chief Financial Officer's letter, Accountant's Compilation Report, and the Financial Statements and Notes are in Part 3. Part 4 contains supplemental information relevant to the FLETC training operation and financial posture.

A copy of the FLETC's FY 2005 PAR is available for public review and downloading at the FLETC's Web Page: <http://www.fletc.gov/contents/>.

We train those who protect the homeland



**VICE PRESIDENTIAL VISIT TO FLETC IN 2005.** Vice President Richard Cheney, right, and Homeland Security Secretary Michael Chertoff, center, with FLETC Director Connie Patrick.



# Homeland Security

## Management Discussion and Analysis Part I

## Introduction

**THE FEDERAL LAW ENFORCEMENT TRAINING CENTER (FLETC)** is an agency within the U.S. Department of Homeland Security (DHS). The FLETC is the leader in career-long law enforcement training, preparing law enforcement professionals to fulfill their responsibilities safely and proficiently, and ensuring that training is accomplished in the most cost-effective manner. The FLETC is an interagency organization that provides law enforcement training to the majority of Federal law enforcement personnel, while also training State, local, private sector security, and international law enforcement personnel. The number of agencies attending training and the number of students trained have steadily increased over the FLETC's 35-year history.

- Overall policies and participation of the FLETC are governed by a Memorandum of Understanding which is signed by the agencies participating in training.

To accomplish our mission, the following strategic goals guide our priorities and actions:

- Provide training that develops the skills and knowledge to perform law enforcement functions safely, effectively, and professionally.
- Significantly expand access to and availability of quality law enforcement training.
- Create a new organizational culture through law enforcement training based on tradition and history.
- Implement best management practices.

## History

Prior to the establishment of the FLETC in 1970, the quality of training received by Federal law enforcement personnel varied greatly among federal agencies. Standardized training was an unexplored concept, and inadequate facilities and redundancy were prevalent as each agency independently trained its own personnel. Studies conducted in the late 1960s revealed an urgent need for high-quality, cost-effective training by a cadre of professional instructors using modern training facilities and standardized course content. The U.S. Congress responded by authorizing funds for planning and constructing the Consolidated Federal Law Enforcement Training Center (CFLETC), later named the FLETC.

After beginning operations in Washington, DC, the FLETC headquarters was relocated to Glynco, Georgia in 1975. Located on the southeast Georgia coast, the Glynco training center has classroom buildings, dining and residence halls, and state-of-the-art facilities for firearms, physical, driver, marine, and computer-based training activities. A similar, but smaller training center is located in Artesia, New Mexico. The Artesia site, which opened in late 1989, accommodates training, principally for the Bureau of Indian Affairs and other law enforcement personnel located in the western United States, and more recently, hosts the new U.S. Border Patrol Academy consolidated from various U.S. Border Patrol training sites,

including the training center in Charleston, South Carolina that was established in FY 1991. In May 2001, the former Naval Communications Detachment facility in Cheltenham, Maryland, was transferred to the FLETC for conversion into a firearms and vehicle training facility that is used principally for in-service and re-qualification for Federal law enforcement officers and agents in the metropolitan Washington, DC area. In February 2003, Public Law 108-7 established Charleston as a permanent training facility within DHS to be operated under the direction of the FLETC.

Originally, only a handful of agencies trained at the FLETC. Today, the FLETC serves as an interagency law enforcement training organization for 82 Federal agencies. A majority of the partner organizations have transferred portions or all of their law enforcement training operations to one of the FLETC's training sites. These training offices and academies coordinate the training activities of their personnel and conduct advanced and agency-specific training programs. Additionally, other Federal, State and local organizations, along with international law enforcement personnel, train at the FLETC on a space-available basis. The growth in the number of agencies that train at the FLETC clearly substantiates the success and resiliency of the consolidated training concept, as well as the quality and cost effectiveness of the training provided to the clientele.



**A HISTORY LESSON.** Prior to 1970 the FLETC was US Naval Air Station Glynco, active since World War II.

## Organization

The FLETC, whose senior manager is the Director, is organized into six directorates. The Deputy Director is responsible for five directorates each managed by an Assistant Director, while the Senior Associate Director for the Washington Operations is responsible for the Chief Financial Officer (CFO) directorate. The following describes the elements in the Table of Organization:

- **Office of the Director:** The Office of the Director administers the activities of the FLETC and is responsible for accomplishing its mission. The Director provides overall direction for the operation of the FLETC's programs with the objective of ensuring effective, efficient and economical administration. The Director develops, manages and directs the FLETC's programs. Staffs attached to this office include the Office of the Deputy Director, Senior Associate Director for the Washington Operations, Chief of Staff, Equal Employment Opportunity, Office of Chief Counsel, Public Affairs, and the Inspection and Compliance Division. The staffs assist the Director in accomplishing the mission of the FLETC by providing coordination, public affairs, legal counsel, and other activities.

**Senior Associate Director for Washington Operations:** Serving as the Director's surrogate in Washington, DC, the Senior Associate Director provides legislative support and DHS and OMB coordination. The following offices report to the Senior Associate Director for Washington Operations.

- **Chief Financial Officer Directorate:** This directorate plans and directs the activities related to the FLETC's budget, financial systems and strategic plans. This office administers the integration of planning and performance measurement activities with budget formulation and execution. This office ensures the integrity of financial records and performs periodic reporting of financial activities. The CFO Directorate consists of three subordinate divisions:
  - **Budget Division:** This division prepares the FLETC budget submission for DHS, OMB, and Congressional levels, executes the fiscal year appropriation for the bureau, and develops cost data for training programs.
  - **Finance Division:** This division directs the financial management system including all accounting and reporting of financial activities, administers the core financial management software, and provides accounting services involving accounts payable, accounts receivable, payroll, and travel.
  - **Strategic Planning and Analysis Division:** This division develops the FLETC Strategic Plan and researches, develops, recommends and documents policies and procedures, conducts management analysis, and reports performance goals and measurements.

**Office of the Deputy Director:** The Deputy Director assists the Director and acts, in her behalf during her absence, in administering the activities of the FLETC. The Deputy Director provides overall direction to the five subordinate directorates for the operation of the FLETC's programs. In addition, other staffs attached to this office include the Security and Emergency Division, the Special Investigations Division, and the Federal Law Enforcement Training Accreditation's Office of Accreditation.

- **Training Directorate:** Consisting of two major subordinate offices, the Offices of Training Applications and Training Operations, this directorate administers all law enforcement training activities at the FLETC headquarters.
  - **Office of Training Applications:** This office directs faculty and staff and manages programs in support of basic, advanced and specialized law enforcement training. There are five faculty elements within the Office of Training Applications.
    - **Behavioral Science Division:** This division plans, develops, and presents formal training courses and practical exercise applications related to the area of interpersonal relations including interviewing, handling crisis situations, professional ethics, conduct, sexual harassment, cultural sensitivity, and oral and written communications.
    - **Physical Techniques Division:** This division plans, develops, and presents formal training courses and practical exercise applications related to trauma management and

cardiopulmonary resuscitation, self defense, arrest techniques, physical fitness, safety and water survival. This division is also responsible for special use equipment and facilities assigned to the specific training area.

- **Legal Division:** This division plans, develops, and presents formal training courses and practical exercise applications related to the U.S. Constitution, applicable case law, statutory provisions, criminal law and evidence procedures.
- **Firearms Division:** This division plans, develops, and presents formal training courses and practical exercise applications related to the specialized and technical nature of law enforcement armament and weaponry. This division is also responsible for the special use equipment and facilities assigned, including the armory, which provides FLETC-wide armament and weaponry security, repair, and maintenance services.
- **Law Enforcement Leadership Institute:** This division plans, develops, and presents formal training courses and practical exercise applications related to managing and supervising law enforcement operations.
- **Office of Training Operations:** This office directs faculty and staff, manages programs in support of basic, advanced and specialized law enforcement training, and administers the FLETC accreditation program. There are five faculty elements within the Office of Training Operations.
  - **Enforcement Operations Division:** This division plans, develops, and presents formal training courses and practical exercise applications related to various law enforcement operational procedures ranging from undercover and surveillance activities to the execution of search warrants. This division also provides the overall coordination for practical exercises.
  - **Forensics and Investigative Technologies Division:** This division plans, develops, and presents formal training courses and practical exercise applications related to various criminalistic skills and knowledge, including laboratory and crime scene activities.
  - **Computer and Financial Investigations Division:** This division plans, develops, and presents formal training courses and practical exercise applications related to the investigation of white collar crime violations, computer fraud, and microcomputer applications in law enforcement. This division is also responsible for the special use equipment and facilities assigned to this specific training area.
  - **Driver and Marine Division:** This division plans, develops, and presents formal training courses and practical exercise applications related to the specialized nature and use of vehicles and vessels, including search techniques and operational procedures in a law enforcement environment. This division is also responsible for the special use equipment

and facilities assigned to these specific training areas.

- **Counterterrorism Division:** This division plans, develops, and presents formal training courses and practical exercise applications related to anti-terrorism, counter-terrorism, and physical security.
- **FLETC Accreditation:** This office coordinates activities related to the accreditation of the FLETC training programs.
- **Training Innovation and Management Directorate:** Consisting of two major subordinate offices, the Office of Training Management and the Office of Training Support, this directorate provides consistent allocation, management and coordination of training programs, promotes the innovative enterprise-wide development and application of training technology, and facilitates the integration of training activities with emerging technologies.
- **Office of Training Management:** This office provides oversight to three divisions.
  - **Evaluation and Analysis Division:** This division provides institutional research, consultation services, student evaluation and testing, and program validation studies.
  - **Training Management Division:** This division provides administrative assistance, including the coordination of advanced training activities; serving as the repository for lesson plans, syllabi, class reports, and student performance records; developing optimal scheduling plans to meet training requirements; and developing both long and short range plans for training operations.
  - **Training Resource Coordination Division:** This division provides training logistical support, including the scheduling of training programs, activities, and facilities.
- **Office of Training Support:** This office provides services and materials that most directly relate to the training mission. It consists of the following three divisions:
  - **Training Innovation Division:** This division identifies, researches, and evaluates emerging technology for application in law enforcement training.
  - **Media Support Division:** This division provides a full range of media and graphic arts services for all basic and advanced training activities including visual/media production, learning resource services, and printing/reproduction.
  - **Student Services Division:** This division provides physical therapy, student recreation, and contractual support for health services, lodging, meals, student records maintenance, and other contractual services.
- **Field Training Directorate:** This directorate provides oversight of federal and non-federal field training functions, including State, local and international law enforcement training activities, as well as management of the FLETC's field training sites in New Mexico, Maryland, and South Carolina, and International Law Enforcement Academies in Botswana and Latin America.
  - **Office of Artesia Operations:** This office administers the delivery of law enforcement training programs in Artesia, New Mexico, hosts the U.S. Border Patrol Academy, and manages all logistical and support activities for Artesia, including various contractual services for lodging, food, base maintenance and other support services.
  - **Office of Cheltenham Operations:** This office administers the delivery of law enforcement training programs in Cheltenham, Maryland and manages all logistical and support activities for its operation.
  - **Office of Charleston Operations:** This office administers the delivery of law enforcement training programs in Charleston, South Carolina.
  - **Office off International Training:** This office provides oversight for the administration and delivery of international law enforcement training programs.
    - **International Programs Division:** This division plans, develops, and presents training courses and practical exercise applications related to international law enforcement training.
    - **International Law Enforcement Academy (ILEA) Gaborone, Botswana, Africa:** This division provides management direction for the Botswana ILEA.
    - **International Law Enforcement Academy (ILEA) Latin America:** This division provides management direction for the Latin America ILEA.
- **Office of State and Local Law Enforcement Training:** This office presents specialized program offerings that enhance networking and cooperation between Federal, State, and local law enforcement agencies. These programs vary in length from three days to four weeks and have an average class size of 25 students. Additionally, technical assistance is provided to State and local law enforcement agencies' training initiatives.
- **Administration Directorate:** This directorate plans, directs and coordinates the FLETC's administrative programs and objectives. It formulates policies and courses of action for programs, which include staffing requirements, administrative services, human resources, procurement, property management, facilities management, and environmental and safety program management. The directorate directly supervises the Human Resources Division and also administers the Critical Incident and Stress Management program. In addition to the Human Capital Planning Program

# Management Discussion and Analysis

Officer, the two major offices within the directorate consist of the Assets Management and Facilities Management.

- **Human Resources Division:** This division develops and administers the human resources policies and programs at the FLETC and also conducts workforce and organizational assessments, workforce structuring and planning, studies and analysis, external marketing and diversity programs, and employee development programs.
- **Office of Assets Management:** This office provides managerial oversight to two divisions for the acquisition, management, and disposal of assets.
  - **Procurement Division:** This division develops and administers the procurement and contracting program at the FLETC.
  - **Property Management Division:** This division plans and directs the overall property management program including real property and non-expendable personal property at the FLETC.
- **Office of Facilities Management:** The office is responsible for the monitoring of impact costs and risk exposures, as well as regulatory compliance, associated with the reliability, availability, maintainability, performance, and longevity of physical assets.
  - **Facilities Management Division:** This division develops and administers the facilities management program, including maintenance, alterations, emergency service, repairs and preventive maintenance for all buildings, grounds and equipment. It also coordinates all in-house, GSA or contract construction/alteration operations, and provides professional engineering services and assistance.
  - **Environmental and Safety Division:** This division administers the environmental and safety program for the agency and ensures compliance with the applicable environmental and safety laws and regulations.
- **Chief Information Officer Directorate:** This directorate manages two divisions in support of the FLETC's initiative for expanding electronic government, overall information technology (IT) planning function, coordination of IT expenditures and activities, and compatibility of IT equipment and service acquisitions.
  - **Operations Support Division:** This division supports FLETC IT infrastructure operations and maintenance.
  - **Information Technology Solutions Management Division:** This division supports project planning, acquisition, and implementation activities. It also coordinates the implementation of leading edge technologies to support law enforcement training.

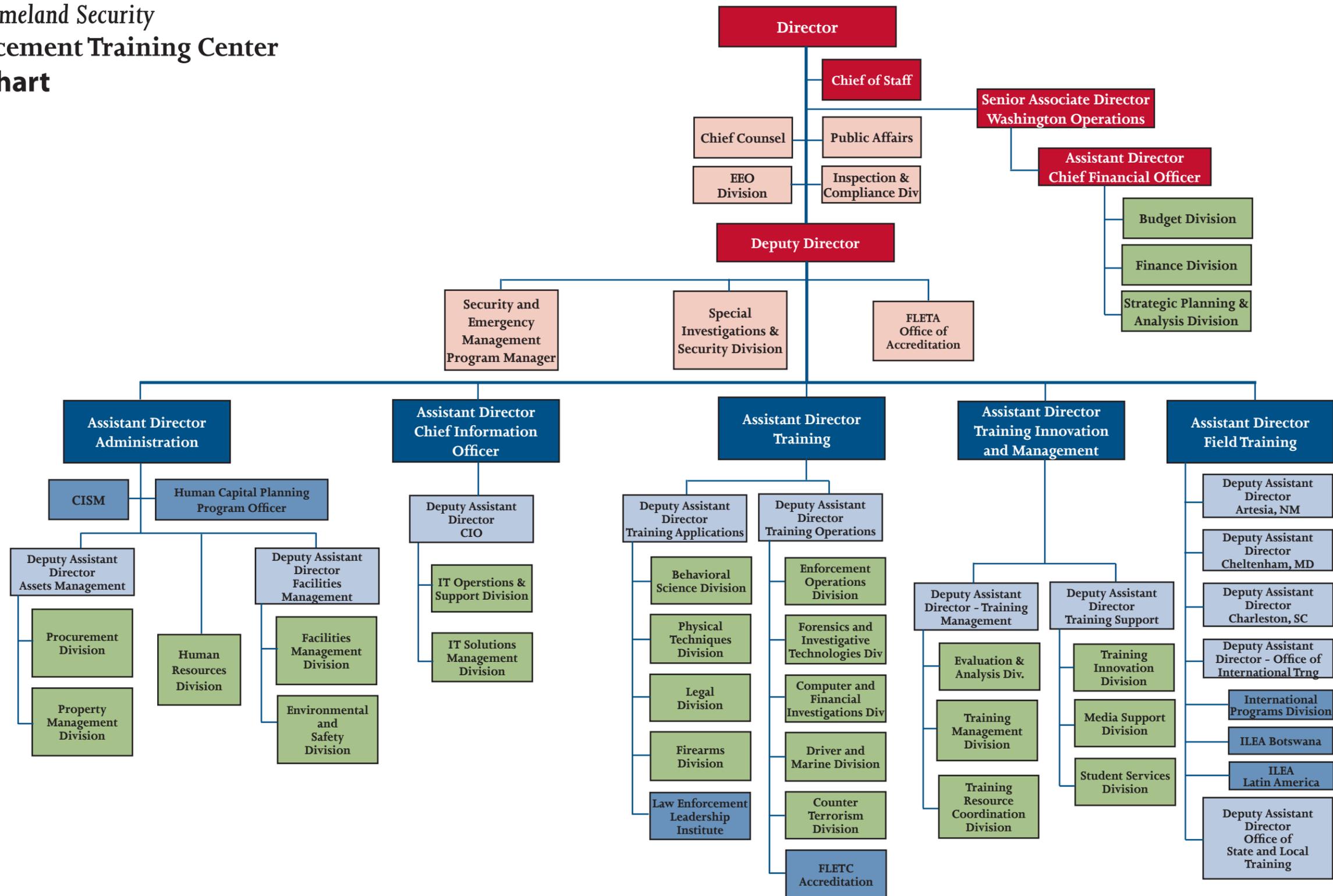


**TURF, TRACK AND SURF.** The Driver Marine Division trains students in the safe operation of vehicles on all terrain and environments.



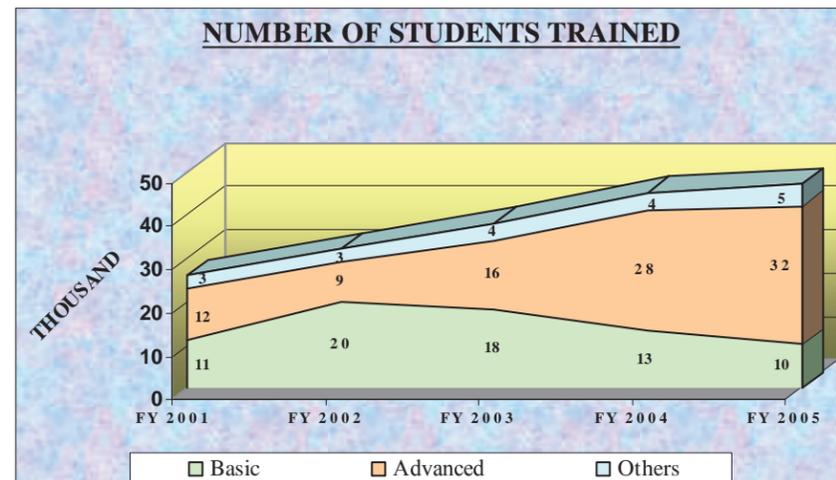
# Management Discussion and Analysis

U. S. Department of Homeland Security  
 Federal Law Enforcement Training Center  
**Organizational Chart**  
 November 18, 2005

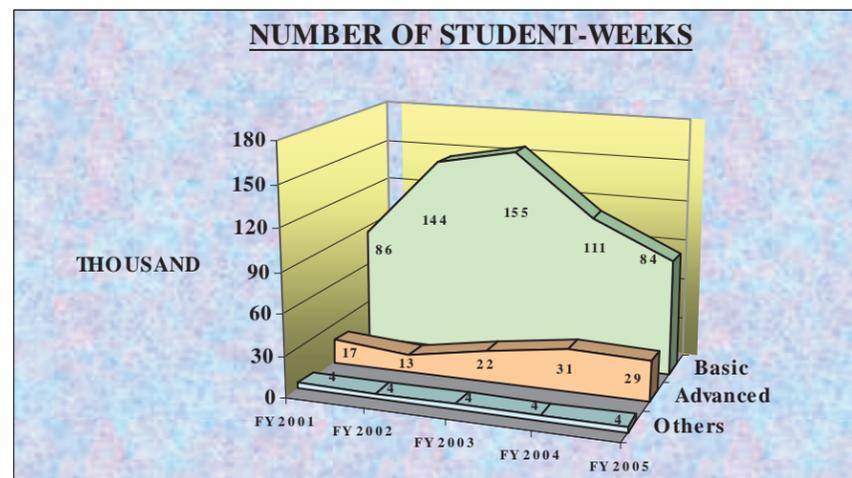


## Workload Statistics

Number of Students Trained FY 2001 – FY 2005



Number of Student-Weeks of Training FY 2001 – FY 2005



The number of students trained and student-weeks of training have grown tremendously over the past five years. The number of students and number of student-weeks have increased by 81% and 10% respectively, since FY 2001, with the biggest jump attributed to the post-9/11 training requirements for additional Federal law enforcement personnel.

Training Conducted by Site and Category – FY 2005

CATEGORY:	STUDENTS	STUDENT-WEEKS	ARSP*	PERCENT OF TOTAL STUDENT-WEEKS
<b>GLYNCO:</b>				
Basic	8,744	67,539	1,299	57.8
Advanced	9,706	13,109	252	11.2
State & Local	566	822	16	0.7
Subtotal	19,016	81,470	1,567	69.7
<b>ARTESIA:</b>				
Basic	729	14,399	277	12.3
Advanced	4,046	5,081	98	4.4
State & Local	135	154	3	0.1
Subtotal	4,910	19,634	378	16.8
<b>CHARLESTON:</b>				
Basic	181	503	10	0.4
Advanced	1,669	5,451	105	4.7
Subtotal	1,850	5,954	115	5.1
<b>CHELTENHAM:</b>				
Basic	343	1,545	30	1.3
Advanced	15,157	3,397	65	2.9
State & Local	91	42	1	0.1
Subtotal	15,591	4,984	96	4.3
<b>EXPORT:</b>				
Advanced	1,692	1,404	27	1.2
State & Local	3,249	2,326	45	2.0
International	1,252	997	19	0.9
Subtotal:	6,193	4,727	91	4.1
<b>RECAP:</b>				
Basic	9,997	83,986	1,616	71.8
Advanced	32,270	28,442	547	24.4
State & Local	4,041	3,344	65	2.9
International	1,252	997	19	0.9
<b>Grand Total:</b>	<b>47,560</b>	<b>116,769</b>	<b>2,247</b>	<b>100.0</b>

\*ARSP = Average Resident Student Population

The FLETC provided 116,769 student-weeks of training to 47,560 law enforcement agents and officers in FY 2005. Of the total student-weeks, 72% and 24% were attributed to the basic and advanced training programs respectively.

## FY 2005 HIGHLIGHTS

**THE FOLLOWING NOTABLE** FY 2005 accomplishments demonstrate our commitment to fulfill our mission and to support the needs of our Partner Organizations.

- **Practical Applications Counterterrorism Operations Training Facility (PA/CTOTF).**

The FLETC continues the development of the PA/CTOTF, consisting of five venues and 220 acres of new infrastructure. The PA/CTOTF is specifically designed to proactively support the law enforcement mission and the global war on terrorism. The realistic training scenarios provided by the multi-faceted facility supports the current and emerging training needs of law enforcement personnel on antiterrorism and counterterrorism in the post 9/11 environment.

- **Enhanced Anti and Counterterrorism Training.**

The FLETC fostered public-private sector partnerships to enhance anti- and counter-terrorism training capabilities. In support of the PA/CTOTF, federal partners contributed two helicopter fuselages and over \$2 million for facility construction.

Private sector corporations also donated an aircraft fuselage, an airport terminal jetway, railroad freight cars, and public transit buses.

- **Vehicle-Borne Improvised Explosive Device (VBIED).**

In collaboration with other DHS bureaus and the U.S. Military Services, the FLETC Counterterrorism Division developed a VBIED basic training course to address the growing concern that terrorists would begin using this weapon in the United States. The course focuses on VBIED familiarization, including the characteristics, lethality, deployment methods, and the appropriate law enforcement response to the detection of a VBIED. The VBIED was added to the basic curriculum in April 2005.

- **Officer Response Tactics (ORT).**

The FLETC piloted and implemented the ORT concept in five Criminal Investigator Training Programs in FY 2005. The ORT concept was developed to provide law enforcement students a blend of physical conditioning and static, dynamic, and interactive training. Compared to the traditional training methodologies, the ORT training approach better prepares the student for situations they may encounter after training by bridging the gap between static and interactive training. Physical fitness training is greatly enhanced under the ORT. The students understand the importance of being physically fit and the direct affect to their job and performance.



- **Combined Skills Driver Training Facility (CSDTF).**

Based on a review and analysis of motor vehicle accidents and the driving tasks required of law enforcement officers, the FLETC developed and started construction of a 1.83 mile law enforcement CSDTF in June 05. The facility design replicates urban and rural roadway infrastructures with varying configuration and signage, including surface wetting capabilities. The facility also includes a High Center of Gravity (4X4) vehicle and a Special Driving Tactics Ranges for highly specialized training. The CSDTF will ensure the proper training of law enforcement officers who operate a motor vehicle in the performance of their duties. The CSDTF is expected to be fully operational in April 2006.



- **Covert Electronic Surveillance Program (CESP).**

The CESP has become the premier electronic surveillance program within the DHS. The law enforcement students receive extensive training in the legal issues that surround digital evidence, demonstrations in radio frequency and GPS electronic tracking, Internet protocol surveillance cameras, sensor activated video, and video transmission systems. Utilizing state-of-the-art equipment, the students are able to perform scenarios based on actual criminal cases.

- **Internet Protocol Camera Program (IPCP).**

The IPCP was developed to provide law enforcement agencies with an additional investigative tool. The IPCP is intended to train technical investigators to utilize the existing Internet infrastructure for the placement of covert and overt, wired and wireless, cameras for surveillance. In support of this program, the FLETC built a unique Internet site allowing the students to practice IPCP procedures in various types of environments such as offices, homes, and city streets.

- **Advanced Forensics Techniques in Crime Scene Investigations (AFTCSI) Program.**

The AFTCSI program was created to provide law enforcement agents and officers with the specialized training required to properly process crime scenes. The training includes the proper documentation, collection, and preservation of physical evidence. The program will be offered in two levels: AFTCSI-I provides the necessary skills to independently process a crime scene and AFTCSI-II provides the necessary skills to coordinate the processing of a complex crime scene.

- **FLETC Leadership Training.**

The FLETC Law Enforcement Leadership Institute developed two leadership training programs for FLETC employees that will enable them to lead effectively in achieving organizational goals. These programs provide participants with knowledge and skills that enhance: (1) understanding themselves and others to foster mutual respect; (2) identifying individual developmental needs and the developmental needs of work groups to promote

teamwork; and (3) providing employees and supervisors with the skills needed to partner for performance and promote accountability of self and others in achieving team and organizational goals. Approximately 50% of the FLETC workforce had completed their training in FY 2005.

- **Office of State and Local Training.** In collaboration with the Department of Justice, Office on Violence Against Women, the FLETC developed and successfully piloted the Domestic Violence Indian Country Training Program in FY 2005. The program equips participants with a fundamental understanding of investigative skills necessary to promote effective responses to domestic violence crimes in and adjacent to Indian Country. Also, the FLETC collaborated with the Department of Defense in the development and delivery of four successful Domestic Abuse Awareness Conferences in FY 05. The FLETC made presentations to military service members covering the effective investigative techniques, proper documentation of domestic violence crimes, and safety considerations of officers and victims. These conferences trained military commanders, JAG officers, and law enforcement personnel in the United States and Germany.
- **Office of International Training.** The implementation of the International Law Enforcement Academy (ILEA) Latin America was reinvigorated in FY 2005. The key events in FY 05 included the Key Leaders Conference in Panama City, Panama; a curriculum conference in Glynco, Georgia to develop the core program; presentation of specialized training programs in Quito, Ecuador and San Salvador, El Salvador; the first 6-week core program held in El Salvador; and the signing of a bilateral agreement between the U.S. Government and the Government of El Salvador that formally established an ILEA in El Salvador.
- **Office of Charleston Operations.** On October 1, 2004, the FLETC assumed operational and administrative control of the Charleston facility from the United States Border Patrol (USBP). In FY 2005, the Charleston facility successfully completed the transition of facilities and operations from USBP to the FLETC, including the transfer of 60 real property records from the Department of the Navy to the FLETC, and assisted in the stand up of the U.S. Coast Guard Maritime Law Enforcement Academy and the U.S. Courts Academy. The construction of numerous specialized training facilities were completed in FY 2005, including two shipboard Force Protection Simulators, modular mat rooms, and ten static vessel training platforms of various sizes and types for realistic scenario based training. Also, the FLETC concluded the negotiations to bring the SS Cape Chalmers, a 494-foot, U.S. Maritime Administration MARAD cargo ship to Charleston as a permanently berthed training platform.
- **Office of Artesia Operations.** The USBP Academy was consolidated from the Charleston, South Carolina and Glynco, Georgia sites to the Office of Artesia Operations in October 2004. The dedication ceremony for the new USBP Academy in October 2004 was attended by government dignitaries.
- **Updated Basic Training Programs.** During FY 2005, the FLETC conducted curriculum review conferences to update three flagship basic training programs, namely, the Land Management Police Training Program, Uniformed Police Training Program, and Criminal Investigator Training

Program. The conferences were held to ensure that the training programs are appropriately structured to combat terrorism and support the homeland security mission.

- **New Training Technologies.** As part of the initiative to integrate new training technologies, the FLETC awarded a contract to construct a simulation training facility at Glynco, Georgia to house driver training simulators to be used in FLETC training programs. The FLETC acquired technology-based simulators for training to combat emerging threats. Devices being incorporated into the training include simulated improvised explosive devices, simulated suicide/homicide bomber vests, and possibly simulated rocket propelled grenades. Also, the FLETC has offered 3,000 online training courses and 37 computer-based training modules to over 10,000 law enforcement subscribers.
- **Federal Law Enforcement Training Accreditation (FLETA):** The Department of State Bureau of Diplomatic Security Office of Training and Performance Support and the Department of Energy National Training Center Basic Security Police Officer Training Program were the first federal law enforcement training academy and federal law enforcement training program, respectively, to be accredited by the FLETA. The two federal entities were accredited after a complete assessment of their policies, processes, and procedures as set forth in the FLETA standards.
- **Facility Construction and Renovation Projects.** The FLETC continues to improve its training facilities. Completed renovation projects in FY 2005 include two outdoor firearms ranges and the student center at Glynco, Georgia and the construction of the driver training ranges at Cheltenham, Maryland. There are more than 40 ongoing construction and renovation projects. The construction in progress account is approximately \$20 million as of September 30, 2005. Also, the FLETC purchased a four acre, 51,000 square foot warehouse facility at Glynco, Georgia in September 2005. The facility, which had been leased by the FLETC since FY 2000, houses the shipping and receiving function at Glynco, Georgia.
- **Information Technology (IT) Projects.** To better streamline customer service, the Chief Information Officer Directorate reorganized to form the Information Technology Solutions Management and Operations Support Divisions in FY 2005. The projects completed include the IT infrastructure planning, acquisition, and implementation activities in support of the activation of the Charleston, South Carolina site. The project included the upgrade of facilities, technologies, the external cable plant, and interior facility wiring to enable the use of state-of-the-art Voice over Internet Protocol functionality and presentation technologies. Also, the FLETC provided law enforcement student with internet access through the use of a cable modem service from the private sector. This service supports numerous training objectives, including the use of advanced technologies in combating computer fraud, use of Internet Protocol base surveillance, and foreign language immersion. As an integral member of the FLETC Student Administration and Scheduling System Source Selection Evaluation Board team, the IT staff continues to find the best solutions to meet the current and future needs of the FLETC.

- Hurricane Katrina Support.** The FLETC supported the DHS/FEMA recovery efforts in the aftermath of Hurricane Katrina. There were 36 FLETC employees who volunteered to augment the DHS/FEMA cadres responding to the disaster. These employees were deployed throughout the disaster areas and in administrative offices directly supporting the recovery operation. Additionally, the FLETC hosted several displaced families of Federal employees at Glynco, Georgia. Besides providing lodging accommodations, the FLETC coordinated the displaced families' access to the resources in the local community. Also, the FLETC staff held cookouts and fund raising activities to raise funds for the hurricane victims.
- eTravel.** The eTravel was designed to bring online travel services to the desktops of federal workers in an effort to improve the internal efficiency and effectiveness of the Federal government. In May 2005, the FLETC implemented e-Travel and became the first agency within the DHS to use the FedTraveler.com, a web-based end-to-end online system of processing and booking temporary duty (TDY) travel. Coordinating aggressively with the contractor to resolve the issues, the FLETC re-engineered its TDY travel business processes and progressively took advantage of the e-Travel automated processing features. Approximately 2,000 Travel Plans and Expense Reports for FLETC staff were processed through FedTraveler.com since its inception through September 30, 2005
- Accounting Service Provider.** In conjunction with the DHS Second Stage Review, the FLETC was chosen to provide accounting service for two DHS Bureaus starting in FY 2006. Upon notification in late FY 2005, the FLETC started preparing for the new mission, including the identification of the optimum resources such as software licenses, computer hardware, staff and space requirements. The FLETC drafted a Memorandum of Understanding that stipulates the type and level of service to be provided. Working closely with the DHS Resources Management Transformation Office and client customer representatives, the FLETC is well-prepared to serve the two DHS Bureaus.
- Secure Payment System (SPS).** The FLETC upgraded its Electronic Certification System for automated disbursement schedules to the Department of Treasury Financial Management System SPS in August 2005. Besides being Section 508-compliant, the SPS incorporates the Public Key Infrastructure technology, a secure means of transmitting data through the Internet using a public and private cryptographic key pairing. Because of the SPS thin-client application that allows easy file transfer, the FLETC can now confirm disbursing schedules within one day and promptly post the payment data in the financial management system, which enhances fund balance reconciliation and customer service on payment queries.

## KNOWN DEMANDS, RISKS, UNCERTAINTIES, EVENTS, CONDITIONS, AND TRENDS

The following chart summarizes the projections for law enforcement training for the next two years:

	FY2006		FY2007	
	Students	Student-Weeks	Students	Student-Weeks
<b>Glynco, Chasn, Artesia, Export</b>				
Basic	12,694	107,594	13,000	110,200
Advanced	17,316	25,521	17,500	25,800
State, Local, Int'l & Export	4,611	2,736	5,000	3,000
Subtotal	34,621	135,851	35,500	139,000
<b>Cheltenham Advanced</b>				
FLETC	13,775	2,537	14,000	2,600
USCP	2,675	2,268	3,000	2,550
Subtotal	16,450	4,805	17,000	5,150
<b>Grand Total, All Sites</b>	<b>51,071</b>	<b>140,656</b>	<b>52,500</b>	<b>144,150</b>

Throughout its history, the FLETC has experienced difficulty recruiting and retaining law enforcement instructors with extensive Federal Criminal Investigator (GS-1811) experience. The enactment of legislation in the FY 2002 Emergency Appropriations bill that granted the FLETC a salary offset waiver authority for up to 250 rehired annuitants for a five-year period improved the FLETC's hiring flexibility. Retaining this authority will ensure that the best training is provided to the highly motivated Federal, State and local law enforcement agents and officers who are relied upon to enforce the Nation's laws and protect the U.S. from terrorism.

Also, the FLETC will continue to assess its training facilities and infrastructure to provide the most cost-effective law enforcement training to its partner organizations and other customers. The FLETC will continuously update its Facilities Master Plan and aggressively seek funding for the construction and renovation of buildings and facilities. The construction progress of the Practical Applications Counterterrorism Operations Training and Combined Skills Driver Training Facilities exemplified the FLETC's ongoing efforts to fulfill the evolving training needs of partner organizations.

Also, the FLETC's decision to use driver training simulators influenced the decision to construct the Simulation Training Facility. The FLETC will continue to explore the emerging technologies in training, including the use of computer generated images.

## FUTURE EFFECTS ON EXISTING, CURRENTLY

We train those who protect the homeland



**EVERY CLIME AND PLACE.** The U.S. Capitol Building during the filming of a video production for FLETC, Cheltenham Operations. Under its flagship Glynco, GA headquarters, the FLETC operates sites

and training facilities that also include locations in Washington, DC, Charleston, SC, Artesia, NM, and International Law Enforcement Academies in Botswana and Latin America.



# Homeland Security

## Strategic Plan and Performance Part II

## FLETC Strategic Plan

### Vision

We are committed to the role of the Government's foremost law enforcement training organization.

### Mission

We are the leader in career-long law enforcement training. We prepare law enforcement professionals to fulfill their responsibilities safely and proficiently, ensuring that training is accomplished in the most cost-effective manner.

### Values

Our values are the foundation upon which we accomplish our mission.

**Respect:** We treat each other and those we serve with fairness, dignity, and compassion. We value differences in people and ideas. We are committed to the well-being of our employees and to providing opportunities for individual growth and development.

**Integrity:** We adhere to the highest standards of ethical behavior.

**Service:** We seek to provide the highest levels of service to our Partner Organizations. We are effective and responsible stewards of the taxpayers' dollars.

**Teamwork:** We recognize the achievement of our vision is dependent on both individual effort and teamwork, and supportive partnerships and collaboration across the FLETC.

**Leadership:** We are guided by the ethics of leadership and service that recognize the importance of identifying, articulating, and responding to the interests and needs of the FLETC's diverse constituencies.

### Strategic Goals

Based upon this foundation, we have erected four pillars to enable us to achieve our vision and accomplish our mission.

1. We will provide training that develops the skills and knowledge to perform law enforcement functions safely, effectively, and professionally.

<b>FLETC Program:</b> Federal Law Enforcement Training - Federal Law Enforcement Training Center					
<b>Performance Goal:</b>					
Provide law enforcement agents and officers with the knowledge and skills to fulfill their responsibilities in a safe manner and at the highest level of proficiency.					
<b>DHS Strategic Goal:</b> 2. PREVENTION					
<b>Objective/s Supported:</b> 2.4					
<b>Performance Measure:</b>					
Percentage of federal supervisors that rate their FLETC basic training graduate's preparedness as good or excellent					
<b>Fiscal Year:</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Actual</b>	<b>FY 2005 Target</b>	<b>FY 2005 Actual</b>	<b>FY 2005 Results</b>
<b>Target/Actual Indicator:</b>	N/A	73.4%	73.0%	90.0%	Met
<b>Description:</b>					
This performance measure indicates the percentage of federal supervisors of FLETC basic training graduates who, after eight to twelve months of observation, indicate their law enforcement officers or agents are highly prepared to perform their entry-level duties and responsibilities. The FLETC obtains performance data for this measure through formalized surveys of federal supervisors to evaluate each of their FLETC basic training graduate's preparedness to perform the duties and responsibilities as law enforcement officers or agents. Federal supervisors rate their students using a scale of Excellent, Good, Satisfactory, Marginal or Unsatisfactory. Determined through extensive testing and practical exercise examinations, the FLETC ensures 100% of basic training graduates are adequately prepared to perform their new duties.					
<b>Explanation of FY 2005 Results:</b>					
The supervisors' feedback provides the FLETC with a continuous assessment and validation of our training programs. This helps to ensure that law enforcement officers and agents receive the right training to keep pace with the changing criminal and law enforcement environment.					
<b>Recommended Action:</b>					
None					

<b>FLETC Program:</b> Federal Law Enforcement Training - Federal Law Enforcement Training Center					
<b>Performance Goal:</b>					
Provide law enforcement agents and officers with the knowledge and skills to fulfill their responsibilities in a safe manner and at the highest level of proficiency.					
<b>DHS Strategic Goal:</b> 2. PREVENTION					
<b>Objective/s Supported:</b> 2.4					
<b>Performance Measure:</b>					
Percentage of <b>international</b> law enforcement students that express excellent or outstanding on the student quality of training survey (SQTS)					
<b>Fiscal Year:</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Actual</b>	<b>FY 2005 Target</b>	<b>FY 2005 Actual</b>	<b>FY 2005 Results</b>
<b>Target/Actual Indicator:</b>	N/A	64.1%	64.0%	64.0%	Met
<b>Description:</b>					
This performance measure is an indicator of the degree of training quality received at the FLETC based on the student's feedback. This measure includes instructors, program materials, equipment, etc. The FLETC biannually and annually summarizes the feedback from graduates of the Center basic training programs. The Student Quality Training Survey is a formal means to identify opportunities for immediate improvements and updates to ensure that students receive the right skills and knowledge, presented in the right way and right time.					
<b>Explanation of FY 2005 Results:</b>					
The students in basic and advanced training programs complete surveys to state their views as to the overall quality of training received at the FLETC. The information obtained from these surveys assist the FLETC in the continuing review of program curricula to meet the Partner Organizations mission requirements.					
<b>Recommended Action:</b>					
None					

<b>FLETC Program:</b> Federal Law Enforcement Training - Federal Law Enforcement Training Center					
<b>Performance Goal:</b>					
Provide law enforcement agents and officers with the knowledge and skills to fulfill their responsibilities in a safe manner and at the highest level of proficiency.					
<b>DHS Strategic Goal:</b> 2. PREVENTION					
<b>Objective/s Supported:</b> 2.4					
<b>Performance Measure:</b>					
Percentage of <b>State and local law</b> enforcement students that express excellent or outstanding on the student quality of training survey (SQTS)					
<b>Fiscal Year:</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Actual</b>	<b>FY 2005 Target</b>	<b>FY 2005 Actual</b>	<b>FY 2005 Results</b>
<b>Target/Actual Indicator:</b>	N/A	64.1%	64.0%	64.0%	Met
<b>Description:</b>					
This performance measure is an indicator of the degree of training quality received at the FLETC based on the student's feedback. This measure includes instructors, program materials, equipment, etc. The FLETC biannually and annually summarizes the feedback from graduates of the Center basic training programs. The Student Quality Training Survey is a formal means to identify opportunities for immediate improvements and updates to ensure that students receive the right skills and knowledge, presented in the right way and right time.					
<b>Explanation of FY 2005 Results:</b>					
The students in basic and advanced training programs complete surveys to state their views as to the overall quality of training received at the FLETC. The information obtained from these surveys assist the FLETC in the continuing review of program curricula to meet the Partner Organizations mission requirements.					
<b>Recommended Action:</b>					
None					

FLETC Program: Federal Law Enforcement Training - Federal Law Enforcement Training Center					
<b>Performance Goal:</b>					
Provide law enforcement agents and officers with the knowledge and skills to fulfill their responsibilities in a safe manner and at the highest level of proficiency.					
<b>DHS Strategic Goal:</b> 2. PREVENTION					
<b>Objective/s Supported:</b> 2.4					
<b>Performance Measure:</b>					
Percentage of requested training programs conducted (Capacity Measure)					
<b>Fiscal Year:</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Actual</b>	<b>FY 2005 Target</b>	<b>FY 2005 Actual</b>	<b>FY 2005 Results</b>
<b>Target/Actual Indicator:</b>	N/A	98.5%	98.0%	98.6%	Met
<b>Description:</b>					
This performance measure is an indicator of the percentage of training programs requested by Partner Organizations that are successfully scheduled by the FLETC. This measure enables the FLETC to determine if sufficient capacity is available to meet the present and projected future FLETC training requirements.					
<b>Explanation of FY 2005 Results:</b>					
The FLETC continually reviews and evaluates the facilities to ensure we are responsive and can meet the student throughput. We received requests for 1,670 classes of which 24 (center advanced classes) could not be scheduled due to lack of facility/instructor/support resources. We have contingency plans that identify and reduce the limiting effects of training constraints--facilities, full-time employees (FTEs), equipment, technology, etc.					
<b>Recommended Action:</b>					
None					

FLETC Program: Federal Law Enforcement Training - Federal Law Enforcement Training Center					
<b>Performance Goal:</b>					
Provide law enforcement agents and officers with the knowledge and skills to fulfill their responsibilities in a safe manner and at the highest level of proficiency.					
<b>DHS Strategic Goal:</b> 2. PREVENTION					
<b>Objective/s Supported:</b> 2.4					
<b>Performance Measure:</b>					
Cost of a student-week of training					
<b>Fiscal Year:</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Actual</b>	<b>FY 2005 Target</b>	<b>FY 2005 Actual</b>	<b>FY 2005 Results</b>
<b>Target/Actual Indicator:</b>	\$803	\$1,127	\$1,144	\$1,651	Not Met
<b>Description:</b>					
This measure reflects how well the FLETC employs its allocated resources and assures the Partner Organizations that the training their personnel receive is both effective and efficient. The cost of a student-week of training is computed by dividing the total FLETC operating expenses by the number of student-weeks of training. The future year targets will be adjusted as required by inflation.					
<b>Explanation of FY 2005 Results:</b>					
The cost per student-week increased due to significant training cancellations in FY 2005. The cost per student-week is based on fixed and variable costs. When the fixed costs remain constant and the number of student-weeks trained is reduced due to cancellations, the economies of scale realized through consolidated training are diminished. In addition, the FLETC complied with the new DHS requirement to record intra-governmental imputed costs for DHS detailed instructors of \$5.7 million annually beginning in FY 2005, which was unplanned when the cost of student-weeks was projected. The FLETC cost per student-week would be \$1,175 if adjusted for cancellation and the unplanned detailed instructor imputed costs.					
<b>Recommended Action:</b>					
The FLETC will provide analysis of projections versus execution to assist in improving workload projections. Those cancellations that occur due to budgetary constraints are outside the FLETC control.					

FLETC Program: Accreditation - Federal Law Enforcement Training Center					
<b>Performance Goal:</b>					
Provide the process based on established law enforcement standards by which law enforcement training programs and facilities are accredited and law enforcement instructors are certified.					
<b>DHS Strategic Goal:</b> 2. PREVENTION					
<b>Objective/s Supported:</b> 2.4					
<b>Performance Measure:</b>					
Number of Accreditation managers trained.					
<b>Fiscal Year:</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Actual</b>	<b>FY 2005 Target</b>	<b>FY 2005 Actual</b>	<b>FY 2005 Results</b>
<b>Target/Actual Indicator:</b>	32	73	30	0	Not Met
<b>Description:</b>					
This workload measure identifies the number of accreditation managers actually trained during the fiscal year. The Accreditation Manager Training Program (AMTP) graduates prepare their organizations for the accreditation process. The delivery of the AMTP facilitates uniform interpretation of the Federal Law Enforcement Training Accreditation (FLETA) Standards and ensures consistent implementation of accreditation process requirements. The data source for this measure is the internal-generated class roster. The Office of Accreditation (OAC) personnel collects the data from the class roster of graduates attending the accreditation manager training.					
<b>Explanation of FY 2005 Results:</b>					
In FY 2005, the Federal Law Enforcement Accreditation (FLETA) Office of Accreditation did not meet its target for accreditation managers trained. The shortfall was driven by a reorganization and redesign of the accreditation process, revision of the FLETA standards and the Accreditation Manager Training Program.					
<b>Recommended Action:</b>					
The Federal Law Enforcement Training Academy (FLETA) conducted a pilot class of the revised Accreditation Manager Training in November 2005. For FY 2006, this measure will support the new accreditation program outcome measure. FLETC will continue to collect the data on this measure because the accreditation managers are the lynchpin to the implementation of the Accreditation process.					

FLETC Program: Accreditation - Federal Law Enforcement Training Center					
<b>Performance Goal:</b>					
Provide the process based on established law enforcement standards by which law enforcement training programs and facilities are accredited and law enforcement instructors are certified.					
<b>DHS Strategic Goal:</b> 2. PREVENTION					
<b>Objective/s Supported:</b> 2.4					
<b>Performance Measure:</b>					
Total number of programs accredited and re-accredited through Federal Law Enforcement Training Accreditation.(FLETA).					
<b>Fiscal Year:</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Actual</b>	<b>FY 2005 Target</b>	<b>FY 2005 Actual</b>	<b>FY 2005 Results</b>
<b>Target/Actual Indicator:</b>	N/A	N/A	2	2	Met
<b>Description:</b>					
This measure identifies the number of programs accredited through FLETA. This program encompasses all Federal law enforcement training agencies. Accreditation ensures a disciplined and systematic approach to training. The FLETA Board's responsibility to approve standards for accreditation of Federal law enforcement training and grant Accreditation Certificates to those programs and academies that have successfully completed the FLETA requirements.					
<b>Explanation of FY 2005 Results:</b>					
Accredited the Department of State Diplomatic Security Training Center in Dunn Loring, Virginia, an academy accreditation and the Department of Energy Basic Security Officer Training Program, a program accreditation. The accreditation of a Federal law enforcement training academy or program provides assurance that they have voluntarily submitted to a process of self-regulation; and, that they have successfully achieved compliance with a set of standards that have been established within their professional community that demonstrate their adherence to quality, effectiveness and integrity.					
<b>Recommended Action:</b>					
None					

## FLETC Strategic and Performance Plan Linkage

FY 2004–2009

Strategic Goals	Long-term Performance Goals
1. Provide training that develops the skills and knowledge to perform law enforcement functions safely, effectively, and professionally.	a. % of Federal supervisors agree FLETC graduates were highly prepared to perform their law enforcement functions. FY 2005 Target 73% FY 2006 Target 73% FY 2007 Target 74% FY 2008 Target 75% FY 2009 Target 77%
	b. % of FLETC graduates agree they were highly prepared to perform their law enforcement functions upon graduation. FY 2005 Target 58% FY 2006 Target 60% FY 2007 Target 62% FY 2008 Target 64% FY 2009 Target 66%
	c. % of students rate the quality of FLETC law enforcement training as excellent or outstanding. FY 2005 Target 64% FY 2006 Target 66% FY 2007 Target 67% FY 2008 Target 68% FY 2009 Target 69%
	d. Implement the FLETC Accreditation 5-year plan.
2. Significantly expand access to and availability of quality law enforcement training.	a. Annually, 98% of requested training programs are conducted.
	b. Annually, 80% of training projections result in training program conducted.
3. Create a new organizational culture through law enforcement training based on tradition and history.	a. By 2009, 85% of Partner Organizations express a high rate of overall satisfaction on the Partner Organization Satisfaction Survey.
4. Implement best management practices.	a. Annually, achieve the most efficient cost-per student-week of training.
	b. Annually, 70% of employees express overall satisfaction with their working environment at the FLETC (Employee Satisfaction Survey).

## Major Activities and Priorities

**THE FLETC'S MISSION** is to serve as the Federal government's leader for and provider of world-class law enforcement training. We prepare new and experienced law enforcement professionals to fulfill their responsibilities safely and proficiently. The average basic student spends 12 weeks at FLETC and receives instruction in all phases of law enforcement from firearms and high-speed vehicle operations to legal case instructions and defendant interview techniques. We accommodate the students' housing, food, laundry and subsistence needs to allow them to totally focus on their training. We also ensure that training is provided in the most cost-effective manner by taking advantage of economies of scale available only from a consolidated law enforcement training organization.

We are committed to providing strong, collaborative leadership for law enforcement training. Working as partners with client agencies, including state, local and international organizations, we identify ways that research, training, and education can be used to protect our democratic institutions, ensure public safety, and preserve law and order.

Major instructional areas include firearms, driver training, physical techniques, legal, counterterrorism, forensics and investigative technologies, computer and financial investigations, and behavioral science. The major portion of the Center's training activity is devoted to basic programs for criminal investigators and uniformed police officers who have the authority to carry firearms and make arrests. The basic programs consist of classroom instruction and hands-on practical exercises. Students must apply their classroom knowledge during exercises that simulate typical situations encountered on the job. To add realism, these exercises often involve role players who act as victims, witnesses or suspects.

At the FLETC, students learn not only the responsibilities of law enforcement personnel, but through interaction with students from many other agencies, they also become acquainted with the missions and duties of their colleagues. This interaction provides the foundation for a more cooperative Federal law enforcement effort.

The instructor cadre at the FLETC consists of permanent FLETC employees and Federal officers and investigators on short-term detail assignment from their parent organizations. This mix of permanent and detailed instructors provides a balance of experience and fresh insight from the field.

### Strategic Priorities

The strategic priorities of the FLETC focus on expanding training programs through partnership and emerging technology. The law enforcement personnel training at the FLETC are the primary resources used to fight the war on terrorism and to make the homeland more secure. The FLETC concentrates its efforts on:

# Strategic Plan and Performance

- Innovative development and integration of alternative training technologies, especially simulation and modeling. Simulation technology emulates highly dangerous law enforcement driving scenarios and environments in a controlled setting that cannot be staged due to inability to replicate environment, conditions and safety concerns. Current methods in use permit the actual driving at real-speeds, allowing the student to understand principles of vehicle dynamics and driver controls within established time limits. Simulation technology for driver training emulates rural/urban/city environments, vehicle/pedestrian conflicts, time of day and weather. This training can measure the student's knowledge for point of possible perception, point of actual perception, reaction time and point of no avoidance to each particular set of conflicts. The performance goal is to reduce frequency, severity and vehicle fatalities for operational accidents by law enforcement agents and officers. The design and construction of a simulation training facility commenced in FY 2005 with an estimated completion date of October 2006.
- Intelligence Training: Integrating homeland security and law enforcement requires effective surveillance and intelligence functions. In response to the most immediate need for intelligence awareness training, the FLETC developed the Anti-terrorism Intelligence Awareness Training Program which specifically targeted line officers and supervisors in the law enforcement community in FY 2004. In FY 2005, this program was delivered at various geographic locations to accommodate as many law enforcement personnel as possible. The FLETC is also working with the DHS Information Analysis and Infrastructure Protection Directorate to develop a common means of collecting, developing, analyzing, processing and sharing of intelligence. This initiative will promote intelligence analysis and sharing between federal, state, local and tribal law enforcement officers.
- Counterterrorism: In response to changing mission requirements, FLETC, in conjunction with our Partner Organizations, developed the design and training requirements for the Counter Terrorism Operations Training Facility (CTOTF). When fully developed, this facility will consist of four different environments – urban, suburban, inter-modal and international training areas – which are designed to replicate both foreign and domestic settings. It will offer a variety of training venues, such as apartments, row houses, neighborhoods, schools, federal buildings, an embassy, roadways, and public transportation. In FY 2004, the training needs assessment was validated and the design and initial construction commenced for the inter-modal and international training sites. While this facility is multi-phased through FY 2011, the initial training began in FY 2005. This facility which consolidates anti/counter terrorism training will better prepare law enforcement personnel to fight terrorism.



## Homeland Security

### Financial Information Part III

# Message from the Chief Financial Officer

Federal Law Enforcement Training Center  
U.S. Department of Homeland Security  
1131 Chapel Crossing Road  
Glynco, Georgia 31524



**Homeland Security**



**FOR THE THIRD YEAR** in a row as the FLETC Chief Financial Officer, I am pleased to report that the FLETC continued to sustain excellence in government financial management in FY 2005. Although a limited scope audit component of the DHS, the FLETC financial processes follow all Federal laws and regulations that apply to large Federal agencies governing the management, accountability, and financial reporting of resources. In FY 2005, we successfully completed a comprehensive assessment of our internal controls using the Government Accountability Office checklist. We intend to continue embedding the necessary checks and balances in our day-to-day operation. We are mindful of the importance of financial accountability while providing the best support to the trainers and other customers at the FLETC.

The Performance and Accountability Report (PAR) contains an overview and relevant information of the FLETC operation. More importantly, the report includes the assessment of programs and the results of financial operations. I have confidence in the validity of the performance measures and financial statements in this PAR edition.

Based on results of the limited scope audit of the FLETC and internal inspections of the FLETC divisions in FY 2005, there are no findings of material weaknesses and non-compliance to include in the PAR. For prior fiscal years, we are still awaiting a formal determination from the Office of Management and Budget as to whether the build-lease arrangement for three dormitories consummated in FY 2001 and FY 2002 is a capital or operating lease. The FLETC continues to record contingent liabilities for the net present value of the remaining lease payments and to disclose the build-lease arrangement in the Notes to the Financial Statements.

We have accomplished numerous initiatives to improve our processes and enhance customer service in FY 2005. To mention a few, the FLETC became the first agency within DHS to implement eTravel and deploy the FedTraveler.com system. After the software bugs identified by the FLETC are fixed, I expect the system to be ready for full implementation DHS-wide. Also, we coordinated the funding requirements to support the training of additional Federal law enforcement recruits.

Building upon the financial management competency attained over the years, we are ready to face new challenges. Selected as a financial service provider for two new DHS directorates, effective in FY 2006, the FLETC vigorously made significant strides to prepare for the additional responsibility starting in late FY 2005. Every staff member in my directorate is committed to the eventual success of the new endeavor. I am optimistic that the FLETC's capability as a service provider will enhance the stewardship of financial resources within the DHS.



*Alan Titus*

Alan Titus  
Chief Financial Officer  
Federal Law Enforcement Training Center

# Accountant's Compilation Report

Federal Law Enforcement Training Center  
U.S. Department of Homeland Security  
1131 Chapel Crossing Road  
Glynco, Georgia 31524



**Homeland Security**

December 1, 2005

To: FLETC Management, Partner Organizations and Other Stakeholders

We have compiled the accompanying statements of Balance Sheet as of September 30, 2005 and September 30, 2004, Statement of Net Cost, Statement of Net Position, Statement of Budgetary Resources, Statement of Financing, and Statement of Custodial Activity for the Federal Law Enforcement Training Center for the years that ended September 30, 2005 and September 30, 2004, in accordance with the Standards on Statements issued by the Financial Accounting Standards Board, designated by the American Institute of Certified Public Accountants as the standards setting body for financial statements of the Federal government, with respect to the establishment of generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. A limited audit was performed on the accompanying financial statements by KPMG, LLP. KPMG, LLP expressed an opinion on the Consolidated Department of Homeland Security (DHS) financial statements taken as a whole and not the stand-alone financial statements of the FLETC. Therefore, no opinion is expressed or any other form of assurance is provided on the FLETC stand-alone financial statements.

These financial statements are presented in accordance with the requirements of OMB Circular Number A-136 (Financial Reporting Requirements).



*Julie Martin*

Julie Martin  
Deputy Chief Financial Officer  
Federal Law Enforcement Training Center

[www.fletc.gov](http://www.fletc.gov)

Department of Homeland Security  
**FEDERAL LAW ENFORCEMENT TRAINING CENTER**  
**BALANCE SHEET**  
 As of September 30, 2005 and September 30, 2004  
 (Dollars In Thousands)

	<u>2005</u>	<u>2004</u>
<b>ASSETS</b>		
Intra-governmental Entity Assets		
Fund Balance with Treasury (Note 2)	\$149,034	\$118,828
Advances and Prepayments	607	841
Other	<u>12,738</u>	<u>7,318</u>
Total Intra-governmental Assets	<u>\$162,379</u>	<u>\$126,987</u>
Accounts Receivable, Net (Note 3)	\$750	\$682
Operating Materials, Supplies and Inventory (Note 4)	8,081	8,043
Property, Plant and Equipment, Net (Note 5)	<u>353,262</u>	<u>339,047</u>
<b>TOTAL ASSETS</b>	<b><u>\$524,472</u></b>	<b><u>\$474,759</u></b>
<b>LIABILITIES</b> (Note 6)		
Intra-governmental Liabilities		
Other	<u>\$2,468</u>	<u>\$1,750</u>
Total Intra-governmental Liabilities	<u>\$2,468</u>	<u>\$1,750</u>
Accounts Payable	\$2,265	\$2,371
Deferred Revenue	59	136
Accrued Payroll and Benefits	21,071	17,913
Other (Notes 7, 8, & 9)	<u>59,543</u>	<u>63,394</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$85,406</u></b>	<b><u>\$85,564</u></b>
<b>NET POSITION</b>		
Unexpended Appropriation	\$117,868	\$104,556
Cumulative Results of Operation	<u>321,198</u>	<u>284,639</u>
<b>TOTAL NET POSITION</b>	<b><u>\$439,066</u></b>	<b><u>\$389,195</u></b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b><u>\$524,472</u></b>	<b><u>\$474,759</u></b>

See Accountant's Compilation Report

Department of Homeland Security  
**FEDERAL LAW ENFORCEMENT TRAINING CENTER**  
**STATEMENT OF NET COST**  
 For the Years Ended September 30, 2005 and September 30, 2004  
 (Dollars In Thousands)

	<u>2005</u>	<u>2004</u>
<b>DEPARTMENT OF HOMELAND SECURITY PROGRAMS</b>		
<b>ACCREDITATION</b>		
Gross Cost		
Intra-governmental	\$0	\$0
With the Public	1,643	1,158
Total Gross Cost	<u>\$1,643</u>	<u>\$1,158</u>
Less: Earned Revenue		
Intra-governmental	\$0	\$0
With the Public	<u>0</u>	<u>0</u>
Total Earned Revenue	<u>\$0</u>	<u>\$0</u>
Net Cost - Accreditation	<b><u>\$1,643</u></b>	<b><u>\$1,158</u></b>
<b>FEDERAL LAW ENFORCEMENT TRAINING</b>		
Gross Cost		
Intra-governmental	\$34,227	\$32,927
With the Public	<u>228,606</u>	<u>194,479</u>
Total Gross Cost (Note 10)	<u>\$262,833</u>	<u>\$227,406</u>
Less: Earned Revenue		
Intra-governmental	\$68,642	\$56,989
With the Public	<u>1,554</u>	<u>2,313</u>
Total Earned Revenue (Note 11)	<u>\$70,196</u>	<u>\$59,302</u>
<b>Net Cost - Federal Law Enforcement Training</b>	<b><u>\$192,637</u></b>	<b><u>\$168,104</u></b>
<b>TOTAL DHS PROGRAMS</b>		
Gross Cost		
Intra-governmental	\$34,227	\$32,927
With the Public	<u>230,249</u>	<u>195,637</u>
Total Gross Cost	<u>\$264,476</u>	<u>\$228,564</u>
Less: Earned Revenue		
Intra-governmental	\$68,642	\$56,989
With the Public	<u>1,554</u>	<u>2,313</u>
Total Earned Revenue	<u>\$70,196</u>	<u>\$59,302</u>
Net Cost - Department of Homeland Security Programs	<b><u>\$194,280</u></b>	<b><u>\$169,262</u></b>

See Accountant's Compilation Report

Department of Homeland Security  
**FEDERAL LAW ENFORCEMENT TRAINING CENTER**  
**STATEMENT OF NET POSITION**  
 For the Years Ended September 30, 2005 and September 30, 2004  
 (Dollars In Thousands)

	<u>2005</u>	<u>2004</u>
Operations		
Beginning Balances	\$284,639	\$250,463
Prior Period Adjustments	<u>0</u>	<u>0</u>
Beginning Balances, as Adjusted	<u>\$284,639</u>	<u>\$250,463</u>
<b>Budgetary Financing Sources</b>		
Appropriations Used	\$211,279	\$193,224
Donations & Forfeitures of Property	0	1
Other	31	0
<b>Other Financing Sources</b>		
Donations & Forfeitures of Property	\$39	\$112
Transfer In/Out Without Reimbursement	3,040	2,466
Imputed Financing	16,450	7,636
Other	<u>0</u>	<u>0</u>
Total Financing Sources	<u>\$230,839</u>	<u>\$203,438</u>
Net Cost of Operations	<u>(\$194,280)</u>	<u>(\$169,262)</u>
Net Change	<u>\$36,559</u>	<u>\$34,176</u>
<b>NET POSITION FROM OPERATIONS</b>	<b><u>\$321,198</u></b>	<b><u>\$284,639</u></b>
<b>Unexpended Appropriations</b>		
Beginning Balances	\$104,556	\$108,218
Prior Period Adjustments	<u>0</u>	<u>0</u>
Beginning Balances, as Adjusted	<u>\$104,556</u>	<u>\$108,218</u>
<b>Budgetary Financing Sources</b>		
Appropriations Received	\$226,807	\$192,780
Other Adjustments	(2,216)	(3,219)
Appropriations Used	<u>(211,279)</u>	<u>(193,223)</u>
Subtotal - Total Financing Sources	<u>\$13,312</u>	<u>(\$3,662)</u>
Net Change	<u>\$13,312</u>	<u>(\$3,662)</u>
<b>NET POSITION OF UNEXPENDED APPROPRIATIONS</b>	<b><u>\$117,868</u></b>	<b><u>\$104,556</u></b>

See Accountant's Compilation Report

Department of Homeland Security  
**FEDERAL LAW ENFORCEMENT TRAINING CENTER**  
**STATEMENT OF NET POSITION**  
 For the Years Ended September 30, 2005 and September 30, 2004  
 (Dollars In Thousands)

	<u>2005</u>	<u>2004</u>
Operations		
Beginning Balances	\$284,639	\$250,463
Prior Period Adjustments	<u>0</u>	<u>0</u>
Beginning Balances, as Adjusted	<u>\$284,639</u>	<u>\$250,463</u>
<b>Budgetary Financing Sources</b>		
Appropriations Used	\$211,279	\$193,224
Donations & Forfeitures of Property	0	1
Other	<u>31</u>	<u>0</u>
<b>Other Financing Sources</b>		
Donations & Forfeitures of Property	\$39	\$112
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Total Financing Sources	<u>\$230,839</u>	<u>\$203,438</u>
Net Cost of Operations	<u>(\$194,280)</u>	<u>(\$169,262)</u>
Net Change	<u>\$36,559</u>	<u>\$34,176</u>
<b>NET POSITION FROM OPERATIONS</b>	<b><u>\$321,198</u></b>	<b><u>\$284,639</u></b>
<b>Unexpended Appropriations</b>		
Beginning Balances	\$104,556	\$108,218
Prior Period Adjustments	<u>0</u>	<u>0</u>
Beginning Balances, as Adjusted	<u>\$104,556</u>	<u>\$108,218</u>
<b>Budgetary Financing Sources</b>		
Appropriations Received	\$226,807	\$192,780
Other Adjustments	(2,216)	(3,219)
Appropriations Used	<u>(211,279)</u>	<u>(193,223)</u>
Subtotal - Total Financing Sources	<u>\$13,312</u>	<u>(\$3,662)</u>
Net Change	<u>\$13,312</u>	<u>(\$3,662)</u>
<b>NET POSITION OF UNEXPENDED APPROPRIATIONS</b>	<b><u>\$117,868</u></b>	<b><u>\$104,556</u></b>

See Accountant's Compilation Report

Department of Homeland Security  
**FEDERAL LAW ENFORCEMENT TRAINING CENTER**  
**STATEMENT OF BUDGETARY RESOURCES**  
 For the Years Ended September 30, 2005 and September 30, 2004  
 (Dollars In Thousands)

	<u>2005</u>	<u>2004</u>
Budget Authority:		
Appropriations Received	\$226,807	\$192,780
Unobligated Balance		
Beginning of Period	\$66,689	\$56,416
Spending Authority from Offsetting Collections Earned		
Collected	\$64,233	\$61,550
Receivable from Federal Sources	3,207	(155)
Change in Unfilled Customer Orders		
Advance Received	(77)	(595)
Without Advance from Federal Sources	11,925	11,682
Subtotal	\$79,288	\$72,482
Recoveries of Prior Year Obligations	29,170	16,822
Permanently Not Available	(2,185)	(3,216)
<b>TOTAL BUDGETARY RESOURCES</b>	<b>\$399,769</b>	<b>\$335,284</b>
<b>STATUS OF BUDGETARY RESOURCES</b>		
Obligations Incurred (Note 12)		
Direct	\$235,494	\$195,689
Reimbursable	88,001	72,905
Subtotal	<b>\$323,495</b>	<b>\$268,594</b>
Unobligated Balance		
Balance, Currently Available	62,474	54,855
Unobligated Balance Not Available	13,800	11,835
<b>TOTAL STATUS OF BUDGETARY RESOURCES</b>	<b>\$399,769</b>	<b>\$335,284</b>
<b>RELATIONSHIP OF OBLIGATIONS TO OUTLAYS</b>		
Obligated Balance, Net Beginning of Period	\$52,002	\$54,557
Obligated Balance, Transferred, Net	0	0
Obligated Balance, Net, End of Period		
Accounts Receivable	\$12,741	\$9,534
Unfilled Customer Orders from Federal Sources	28,890	16,966
Undelivered Orders	102,916	72,147
Accounts Payable	11,205	6,355
Outlays		
Disbursements	258,705	242,801
Collections	(64,155)	(60,954)
Subtotal	\$194,550	\$181,847
Offsetting Receipts	(100)	(20)
<b>NET OUTLAYS</b>	<b>\$194,450</b>	<b>\$181,827</b>

See Accountant's Compilation Report

Department of Homeland Security  
**FEDERAL LAW ENFORCEMENT TRAINING CENTER**  
**STATEMENT OF FINANCING**  
 For the Years Ended September 30, 2005 and September 30, 2004  
 (Dollars In Thousands)

	<u>2005</u>	<u>2004</u>
<b>Resources Used to Finance Activities:</b>		
<b>Budgetary Resources Obligated</b>		
Obligations Incurred	\$323,495	\$268,594
Less: Spending Authority from Offsetting Collections and Recoveries	108,457	89,303
Obligations Net of Offsetting Collections and Recoveries	215,038	179,291
Less: Offsetting Receipts	100	20
Net Obligations	<b>\$214,938</b>	<b>\$179,271</b>
<b>Other Resources</b>		
Donations and Forfeiture of Property	\$39	\$112
Transfers In/Out Without Reimbursement	3,040	2,466
Imputed Financing from Costs Absorbed by Others	16,450	7,636
Other	0	0
Net Other Resources Used to Finance Activities	<b>\$19,529</b>	<b>\$10,214</b>
<b>Total Resources Used to Finance Activities</b>	<b>\$234,467</b>	<b>\$189,485</b>
<b>Resources Used to Finance Items Not Part of the Net Cost of Operations</b>		
Change in Budgetary Resources Obligated for Goods, Services and Benefits Ordered but not yet Provided	\$18,689	(\$926)
Resources that Fund Expenses Recognized in Prior Periods	8,203	5,714
Resources that Finance the Acquisition of Assets or Liquidation of Liabilities	27,782	31,278
Other Resources or Adjustments to Net Obligated Resources that do not Affect Net Cost of Operations	(3,079)	2,466
<b>Total Resources Used to Finance Items Not Part of the Net Cost of Operations</b>	<b>\$51,595</b>	<b>\$38,532</b>
<b>Total Resources Used to Finance the Net Cost of Operations</b>	<b>\$182,872</b>	<b>\$150,953</b>
Components of the Net Cost of Operations that will not Require or Generate Resources in the Current Period:		
<b>Components Requiring or Generating Resources in Future Periods:</b>		
Increase in Annual Leave Liability	(\$616)	\$948
Increase in Exchange Revenue Receivable from the Public	68	
Other	(6,768)	145
Total Components of Net Cost of Operations that will Require or Generate Resources in Future Periods	<b>(\$7,316)</b>	<b>\$1,093</b>
<b>Components not Requiring or Generating Resources:</b>		
Depreciation and Amortization	\$18,633	\$17,202
Revaluation of Assets or Liabilities	91	14
Total Components of Net Cost of Operations that will not Require or Generate Resources	<b>\$18,724</b>	<b>\$17,216</b>
<b>Total Components of Net Cost of Operations That Will Not Require or Generate Resources in the Current Period</b>	<b>\$11,408</b>	<b>\$18,309</b>
<b>Net Cost of Operations</b>	<b>\$194,280</b>	<b>\$169,262</b>

See Accountant's Compilation Report

## Notes to the Financial Statements

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. REPORTING ENTITY

The FLETC, a component of the Department of Homeland Security (DHS), serves as an interagency law enforcement training center. The FLETC provides facilities, equipment, and support services for conducting law enforcement training for Federal agencies and specialized programs for State and local agencies and foreign governments. The FLETC was established on July 1, 1970, by Treasury Department Order No. 217, as an organizational entity within the Department of the Treasury under the supervision of the Under Secretary (Enforcement). The FLETC transferred to the DHS on March 1, 2003, as an entity within the Directorate of Border and Transportation Security by the Homeland Security Act of 2002 (P.L. 107-296). Training sites and offices include Glynco, Georgia; Artesia, New Mexico; Washington, DC; Charleston, South Carolina; and Cheltenham, Maryland. Also, the FLETC conducts training in four International Law Enforcement Academies (ILEA) located in Budapest, Hungary; Bangkok, Thailand; Gaborone, Botswana; and San Salvador, El Salvador. The programs and operations of the FLETC are funded principally through Congressional appropriations on an annual, multi-year, and no-year basis. Accordingly, operating costs incurred and recorded as expenses are offset by an equal amount of appropriated funds that are recorded as financing sources or an offset by reimbursable revenue or other financing sources.

#### B. BASIS OF ACCOUNTING AND PRESENTATION

The FLETC maintains its accounting records and prepares its financial statements on the accrual basis of accounting. The FLETC has historically prepared its financial statements in accordance with generally accepted accounting principles (GAAP), based on accounting standards issued by the Financial Accounting Standards Board (FASB), the private-sector standards-setting body. In October 1999, the Federal Accounting Standards Advisory Board (FASAB) was designated by the American Institute of Certified Public Accountants (AICPA) as the standards-setting body for financial statements of Federal government entities, with respect to the establishment of GAAP. FASB has indicated, however, that financial statements prepared based upon accounting standards published by FASB may also be regarded as in accordance with generally accepted accounting principles for those Federal entities, such as the FLETC, that have issued financial statements based upon FASB accounting standards in the past. Therefore, consistent with historical reporting, the FLETC financial statements are presented in accordance with accounting standards published by the FASB.

#### C. ASSETS AND LIABILITIES

Entity intra-governmental assets and liabilities result from activity with other Federal agencies. All other entity assets and liabilities result from activity with parties outside the Federal government, such as domestic and foreign persons, organizations, or governments outside the U.S. Government. Assets

represent tangible items that have probable economic benefits that can be obtained or controlled by the FLETC. Liabilities represent the amount of monies or other resources that are likely to be paid as a result of a transaction or event that has already occurred. However, no liability can be paid absent an appropriation. Liabilities for which an appropriation has not been enacted are, therefore, classified as Liabilities not covered by Budgetary Resources. Although future appropriations to fund the liabilities are likely and anticipated, it is not certain that appropriations will be enacted to fund these liabilities. Also, liabilities arising from other than contracts can be abrogated by the Government, acting in its sovereign capacity.

#### D. FUND BALANCES WITH TREASURY

Fund balances with Treasury represent funds available to pay liabilities and finance authorized expenditures.

#### E. ACCOUNTS RECEIVABLE AND RELATED ALLOWANCES FOR UNCOLLECTABLE AMOUNTS

Outstanding billed reimbursable costs for goods and services provided to other Federal agencies and State and local governments comprise the majority of accounts receivable. The FLETC uses the allowance method for recognizing bad debt expense on state and local government accounts receivable.

#### F. GOVERNMENTAL ADVANCES

The governmental advances consist of prior fiscal year advances to the legacy Department of the Treasury Working Capital Fund (WCF) for expenses of operating and maintaining common administrative services of Treasury provided to the FLETC prior to its transfer to DHS. In accordance with the established Treasury WCF procedures, funds for services were collected in advance and expended as services were provided by the WCF.

#### G. OPERATING MATERIALS AND SUPPLIES

Operating materials and supplies are tangible personal property that takes one of three forms: held for sale under the reimbursable program; consumed in the process of production for reimbursable services; or consumed in the provision of direct program services. A financial resource is recognized when title passes to the FLETC, or goods are in the FLETC's possession. At the time the goods are used in the provision of a service, the financial resource is removed from the account.

#### H. PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment purchased individually that costs \$50,000 or more are capitalized. Major alterations and renovations are also capitalized. Depreciation is calculated on a straight-line basis over the useful life of the asset.

#### I. ACCRUED ANNUAL, SICK, AND OTHER LEAVE AND COMPENSATORY TIME

Annual leave, compensatory time, and other leave time are accrued when earned. The accrual is presented

as a component of liabilities not covered by budgetary resources in the Balance Sheet and is adjusted for changes in compensation rates and reduced for annual leave taken. Sick leave is not accrued when earned, but is expensed when taken.

## J. PENSION COSTS AND OTHER RETIREMENT BENEFITS

In general, FLETC employees hired prior to January 1, 1984, participate in the Civil Service Retirement System (CSRS), while employees' hired after that date participate in the Federal Employees' Retirement System (FERS). FLETC and its employees contribute to the retirement plan a certain percent of base pay as provided by the Office of Personnel Management (OPM). The cost of providing these benefits by OPM is more than the amount contributed by FLETC and its employees. As a result of SFFAS No. 5, FLETC is required to report the full cost of providing pension benefits, to include the cost financed by OPM. The additional cost is included as an expense and as an imputed financing source in the FLETC's Statement of Net Position.

## K. FEDERAL EMPLOYEE BENEFITS PAYABLE – FECA ACTUARIAL LIABILITY

The Federal Employees Compensation Act (FECA) program is administered by the U.S. Department of Labor (DOL) and provides income and medical cost protection to covered Federal civilian employees who have been injured on the job or have incurred a work-related occupational disease. Beneficiaries of employees whose death is attributable to a job-related injury or occupational disease receive compensation. The DOL initially pays valid FECA claims for all of the Federal government and seeks reimbursement two fiscal years later from the Federal agencies employing the claimants. Estimated future FECA costs are determined by the DOL for the DHS, which in turn, allocates to the FLETC actuarial liabilities not covered by budgetary resources. This governmental liability is determined by using the paid losses extrapolation method calculated over the next 37-year period. This method utilizes historical benefit payment patterns related to a specific incurred period to predict the ultimate payments related to that period.

## L. LITIGATION CONTINGENCIES AND SETTLEMENTS

Probable and estimable unsettled litigation and claims against the FLETC are recognized as a liability and expensed for the full amount of the expected loss. Expected litigation and claim losses include settlements to be paid from the Treasury Judgment Fund on behalf of the FLETC and settlements to be paid from FLETC appropriations. Settlements paid from the Judgment Fund for the FLETC are recognized as an expense and imputed financing.

## M. REVENUES AND FINANCING SOURCES

The FLETC receives the majority of its funding through annual, multi-year, no-year, and trust fund appropriations that may be used within statutory limits for operating and capital expenditures. Appropriations are recognized as financing sources when the related expenses are incurred. The FLETC enters into reimbursable agreements with the Department of Homeland Security and other Federal entities

for services or goods provided. Under these arrangements, one entity provides goods or services to another at an agreed-upon price, and revenue from reimbursable agreements is recognized when the services are provided. Other minor financing sources include gifts and transfers from the Department of Justice's Violent Crime Reduction Trust Fund.

## N. IMPUTED COSTS/FINANCING SOURCES

The FLETC often receives goods and services from other Federal Government entities without reimbursing the providing entity for all related goods. These are subsidized costs that are recognized as imputed costs by the FLETC. Conversely, the FLETC often incurs costs that are partially or totally paid for other entities. These are recorded as imputed financing sources. The FLETC recognized both imputed costs and financing sources to the extent directed by the OMB and DHS. The FLETC started recording intra-departmental imputed costs for law enforcement instructors detailed from the other DHS bureaus in FY 05.

## NOTE 2: FUND BALANCE WITH TREASURY

### A. Fund Balances:

<u>Fund Type</u>	<u>2005</u>	<u>2004</u>
Trust Funds	\$ 0	\$ 10
Appropriated Funds	148,764	118,681
Other Fund Types	<u>270</u>	<u>137</u>
Total	<u>\$149,034</u>	<u>\$118,828</u>

Trust fund balances are comprised of gifts and transfers from the Department of Justice's Violent Crime Reduction Trust Fund. Other fund balances result from the FLETC's authority to use the proceeds from the sale of surplus items and recyclable materials to purchase like-items.

### B. Status of Fund Balance with Treasury

<u>Status</u>	<u>2005</u>	<u>2004</u>
Unobligated Balance		
Available	\$ 62,474	\$ 54,855
Unavailable	13,800	11,834
Obligated Balance Not Yet Disbursed	72,490	52,002
Deposit Funds – Entity	<u>270</u>	<u>137</u>
Total	<u>\$149,034</u>	<u>\$118,828</u>

**NOTE 3: ACCOUNTS RECEIVABLE, NET**

**A. Entity Intra-Governmental Accounts Receivables**

Intra-governmental Accounts Receivables due from other Federal agencies, as of September 30, 2005 and 2004, total \$8.3 million and \$7.3 million, respectively, and are considered fully collectible.

**B. Entity Accounts Receivable, Net**

Receivables due from the public are recognized for law enforcement training provided to State, local and foreign governments. As of September 30, 2005 and 2004, receivables from the public total \$0.7 million and \$0.7 million, and are net of uncollectible amounts totaling \$40 thousand and \$39 thousand, respectively. The allowance for estimated uncollectible accounts receivable due from the public is determined by using the Percentage Analysis Method. The Percentage Analysis Method derives an estimated percentage of uncollectible accounts receivable by account type that is based on the experience of collecting past due accounts. The Specific Identification Method is used when actual uncollectible amounts of receivable are known.

**NOTE 4: INVENTORY AND RELATED PROPERTY, NET**

Operating materials and supplies consist of the following (in thousands):

	<u>2005</u>	<u>2004</u>
Ammunition	\$ 3,563	\$ 3,905
	3,047	2,797
Maintenance materials and supplies	201	137
Training and office supplies	951	863
Gas and oil	23	26
Auto materials and supplies	<u>296</u>	<u>315</u>
<b>TOTAL</b>	<b>\$ 8,081</b>	<b>\$ 8,043</b>

The value of operating materials and supplies is determined by the average cost method.

**NOTE 5: GENERAL PROPERTY, PLANT, AND EQUIPMENT, NET**

Property, plant, and equipment (PP&E) consist of the following (in thousands):

Category	Service Life (Years)	Acquisition Cost		Accumulated Depreciation/Amortization		Net Book Value	
		2005	2004	2005	2004	2005	2004
Land and Land Rights	N/A	\$4,077	\$4,077	\$0	\$0	\$4,077	\$4,077
Construction in Progress	N/A	19,256	11,796	0	0	19,256	11,796
Buildings, Structures, and Facilities	20-30	368,290	345,094	95,633	83,733	272,657	261,361
Equipment:							
ADP	5	257	340	257	301	0	39
Vehicles	5-8	5,279	3,809	2,857	2,325	2,422	1,484
Other Equipment	5	3,561	3,410	2,997	3,118	564	292
Assets Under Capital Lease	20	68,031	68,031	13,745	8,239	54,286	59,792
Leasehold Improvements	20-30	<u>0</u>	<u>213</u>	<u>0</u>	<u>9</u>	<u>0</u>	<u>204</u>
<b>Total Property, Plant and Equipment</b>		<b><u>\$468,751</u></b>	<b><u>\$436,770</u></b>	<b><u>\$115,489</u></b>	<b><u>\$97,725</u></b>	<b><u>\$353,262</u></b>	<b><u>\$339,045</u></b>

Property, plant, and equipment are valued at cost. Property and equipment transferred to the FLETC from the Department of Defense on the date that FLETC relocated to Glynco, as well as the turnover of the Cheltenham facility and Charleston, South Carolina are stated as the book or transfer values that approximate historical costs. Major construction, renovation, and equipment acquisitions are capitalized, while maintenance, repair, and minor equipment costs are charged to expenses as incurred. Property, plant, and equipment purchased individually that cost \$50,000 or more are capitalized.

**NOTE 6: OTHER LIABILITIES NOT COVERED BY BUDGETARY RESOURCES**

Other liabilities not covered by budgetary resources consist of the following (in thousands):

	<u>2005</u>	<u>2004</u>
Intra-governmental:		
Unfunded FECA Liability	<u>\$ 2,071</u>	<u>\$ 1,750</u>
Total Intra-governmental	<u>2,071</u>	<u>1,750</u>
Accrued Payroll and Benefits	17,032	14,188
Total Liabilities Not Covered By Budgetary Resources	<u>\$19,103</u>	<u>\$15,938</u>

**NOTE 7: ENVIRONMENTAL CLEAN-UP LIABILITY**

The FLETC has recorded \$7.1 thousand and \$2.6 million as of September 30, 2005 and September 30, 2004, respectively, for environmental clean-up cost liability for the four outdoor firearms dirt ranges at Glynco, Georgia due to lead contamination. The clean-up requirements for the firearms ranges are governed by the State of Georgia Hazardous Waste Management Act (O.C.G.A. Section 12.8.60). The clean-up work on the four outdoor ranges was completed in FY 2005. The FLETC is awaiting for the State of Georgia environmental regulators' sign off to formally close the environmental clean-up project.

**NOTE 8: OTHER LIABILITIES**

Other liabilities are as follows (in thousands):

	<u>2005</u>	<u>2004</u>
Intra-governmental:		
FECA	\$ 2,071	\$ 1,750
Employer Benefits Contributions & Payroll Taxes	<u>397</u>	<u>0</u>
Total Intra-governmental	<u>\$ 2,468</u>	<u>\$ 1,750</u>
Contingent Liabilities	54,561	60,161
Other Public Liabilities	<u>4,982</u>	<u>3,233</u>
Total Other Liabilities	<u>\$59,543</u>	<u>\$63,394</u>

Contingent Liabilities.

The FLETC is involved in various administrative proceedings incidental to its operations. Management vigorously contests all claims and lawsuits.

In FY 2001 and FY 2002, the FLETC entered into 20-year leases for the construction and operation of three private, hotel-type facilities to meet an urgent need for additional law enforcement student housing. Acting under a delegation of procurement authority from the General Services Administration and applying a performance-based approach, the FLETC consummated the "build-lease" arrangement as operating leases. The FLETC used an income analysis method and the prevailing Treasury discount rate during the review of proposals to compute fair market value and net present value of the total net lease payments, respectively, to satisfy the 90 percent operational lease test requirement.

Pending a formal determination and resolution as to whether the above "build-lease" arrangements

are either capital or operating leases in accordance with the budget scoring criteria set forth in OMB Circular A-11, the FLETC has opted to disclose the "build-lease" arrangement and record \$54 million, the remaining net present value of the net lease payments for the three facilities, as contingent liabilities. The FLETC recorded no obligation in FY 2005.

**NOTE 9: LEASES**

A. FLETC as a Lessee

Operating Leases:

The FLETC leases various properties that are accounted for as operating leases, including an office space in Washington, DC, that is leased from the General Services Administration (GSA). The GSA-leased equipment consists of various vehicles used for training. The non-GSA leases consist of office equipment such as copiers and postage meters. Lease arrangements are normal business practices by the GSA and commercial vendors as stipulated in the applicable GSA federal supply schedule contracts. The lease expenses under these arrangements in future years are as follows (in thousands):

Future Payments Due:

Fiscal Year	Asset Category			Totals
	GSA-Leased Building	GSA-Leased Equipment	Non-GSA Leased Equipment	
Year 1 (2006)	220	954	922	\$2,096
Year 2 (2007)	220	954	922	2,096
Year 3 (2008)	220	954	922	2,096
Year 4 (2009)	220	954	922	2,096
Year 5 (2010)	220	954	922	2,096
After 5 Years	<u>1,100</u>	<u>4,770</u>	<u>4,610</u>	<u>10,480</u>
Future Lease Payments	<u>\$2,200</u>	<u>\$9,540</u>	<u>\$9,220</u>	<u>\$20,960</u>

B. FLETC as a Lessor

The FLETC purchased a 20-acre parcel of real property in Brunswick, Georgia, in FY 2003, that has an irrevocable 50-year lease for a communications tower by SBA Properties, Inc. The lease is for an initial term of five years and renews up to ten additional terms of five years each, unless the lessee notifies the

FLETC of its intent of non-renewal. The lease receipt for the first five years is \$800 monthly or \$9,600 annually and increases by 15% with the sixth year and every fifth year thereafter. The lease receipts are miscellaneous revenues in the FLETC Custodial Account and deposited to the Treasury General Fund (in thousands):

Future Projected Receipts:

Fiscal Year	Communication Tower
Year 1 (2006)	\$ 10
Year 2 (2007)	10
Year 3 (2008)	11
Year 4 (2009)	11
Year 5 (2010)	11
After 5 Years	<u>55</u>
Future Lease Receipts	<u>\$108</u>

**NOTE 10: INTRA-GOVERNMENTAL COSTS AND EXCHANGE REVENUES**

The FLETC provides training services to other Federal agencies and state and local governments. Goods and services needed by the FLETC to train the law enforcement officers are procured from other Federal agencies (intra-governmental costs) or from commercial sources (public costs). Intra-governmental expenses relate to the source of goods and services purchased by the FLETC, and not to the classification of the related revenues. Offsetting collections or reimbursement costs for training services are exchange revenues from other Federal agencies (intra-governmental) and from non-Federal entities (public). The purpose of this classification is to enable the Federal government to provide consolidated financial statements, and not to match public and intra-governmental revenue with costs that are incurred to produce public and intra-governmental revenue. Costs and exchange revenue associated in providing training services are as follows (in thousands):

<u>PROGRAM</u>	<u>2005</u>	<u>2004</u>
Accreditation		
Intra-governmental Cost	\$ 0	\$ 0
Public Costs	<u>1,643</u>	<u>1,158</u>
Total Accreditation Costs	<u>1,643</u>	<u>1,158</u>
Intra-governmental Earned Revenue	0	0
Public Earned Revenue	<u>0</u>	<u>0</u>
Total Accreditation Earned Revenue	<u>0</u>	<u>0</u>

Federal Law Enforcement Training

Intra-governmental Costs	34,227	32,928
Public Costs	<u>228,606</u>	<u>194,480</u>
Total Federal Law Enforcement Training Costs	<u>262,833</u>	<u>227,408</u>
Intra-governmental Earned Revenue	68,642	56,991
Public Earned Revenue	<u>1,554</u>	<u>2,313</u>
Total Federal Law Enforcement Earned Revenue	<u>\$ 70,196</u>	<u>\$ 59,304</u>

The breakdown of program expenses by budget object class are as follows (in thousands):

<u>PROGRAM EXPENSES</u>	<u>2005</u>	<u>2004</u>
Personnel Compensation	\$79,819	\$75,275
Personnel Benefits	18,197	17,378
Travel and Transportation of Persons	6,992	6,772
Transportation of Things	1,122	790
Rent, Communication and Utilities	16,018	8,844
Printing and Reproduction	927	968
Services	66,150	63,534
Supplies and Materials	10,648	13,664
Equipment (Non-capitalized)	18,395	13,984
Minor Maintenance	10,804	2,736
Disposition of Assets	91	14
Depreciation and Maintenance	18,633	17,202
Bad Debts Expense	1	1
Claims and Indemnities	68	(381)
Imputed Costs	16,450	7,634
Interests	<u>161</u>	<u>149</u>
Total	<u>\$264,476</u>	<u>\$228,564</u>

**NOTE 11: EXCHANGE REVENUES**

Pursuant to the OMB/Treasury/FLETC funding policy that was approved in FY 1987, the FLETC finances the direct cost of basic training while the partner organizations pay for the cost of travel and per diem enroute, and reimburse the FLETC for actual costs of meals and lodging. The direct cost of basic training includes items such as the following:

- Utilities/janitorial services for classrooms
- Printed materials
- Role players
- Support contracts
- Ammunition
- Materials and supplies

In addition to the travel, meal and lodging costs, the partner organizations reimburse the FLETC for any variable costs incurred in the advanced training courses. State and local agencies normally pay for the actual costs of training.

**NOTE 12: APPORTIONMENT CATEGORIES OF OBLIGATIONS INCURRED**

	<u>Category A</u>	<u>Category B</u>	<u>Exempt</u>	<u>Total</u>
Direct Obligation	\$178,855	\$ 56,639	0	\$235,494
Reimbursables	<u>44,560</u>	<u>43,441</u>	<u>0</u>	<u>88,001</u>
Total	<u>\$223,415</u>	<u>\$100,080</u>	<u>\$ 0</u>	<u>\$323,495</u>

## Custodial Financial Statements

Department of Homeland Security  
**FEDERAL LAW ENFORCEMENT TRAINING CENTER**  
**STATEMENT OF CUSTODIAL ACTIVITY**  
 For the Years Ended September 30, 2005 and September 30, 2004  
 (Dollars In Thousands)

	<u>2005</u>	<u>2004</u>
<b>Sources of Custodial Revenue &amp; Collections (Note 1)</b>		
<b>Revenue Received</b>		
Miscellaneous	<u>\$100</u>	<u>\$20</u>
Total Cash Collections	<u>\$100</u>	<u>\$20</u>
Accrual Adjustment	<u>\$0</u>	<u>\$0</u>
<b>Total Custodial Revenue</b>	<b><u>\$100</u></b>	<b><u>\$20</u></b>
<b>Disposition</b>		
Transferred to Non-Federal Entities	\$0	\$0
Transferred to Federal Entities	\$100	\$20
Retained by the Reporting Entity	<u>\$0</u>	<u>\$0</u>
<b>Total Disposition</b>	<b><u>\$100</u></b>	<b><u>\$20</u></b>
<b>Net Custodial Activity</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

## Note to the Custodial Financial Statements

### NOTE 1: BASICS OF ACCOUNTING

The Statement of Custodial Activity reports collections of miscellaneous receipts using the cash basis of accounting; i.e., when remittance is received. Revenue disposition is also reported on a cash basis.



# Homeland Security

## Supplemental Information Part IV

## Note to the Custodial Financial Statements

### NOTE 1: BASICS OF ACCOUNTING

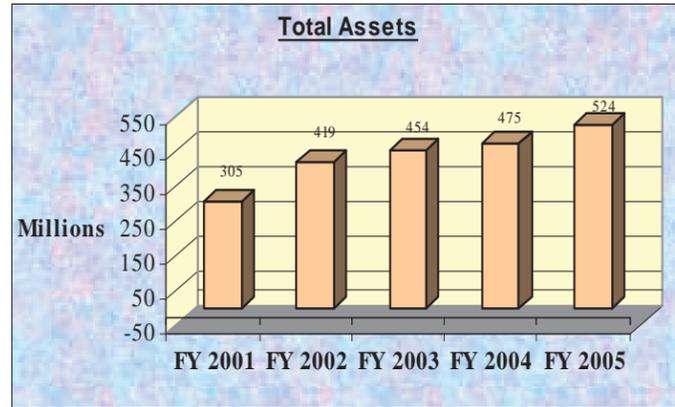
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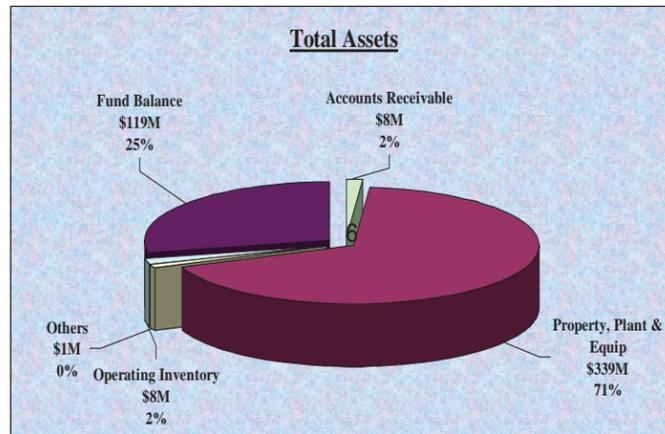
# Homeland Security

## Supplemental Information Part IV

## Assets



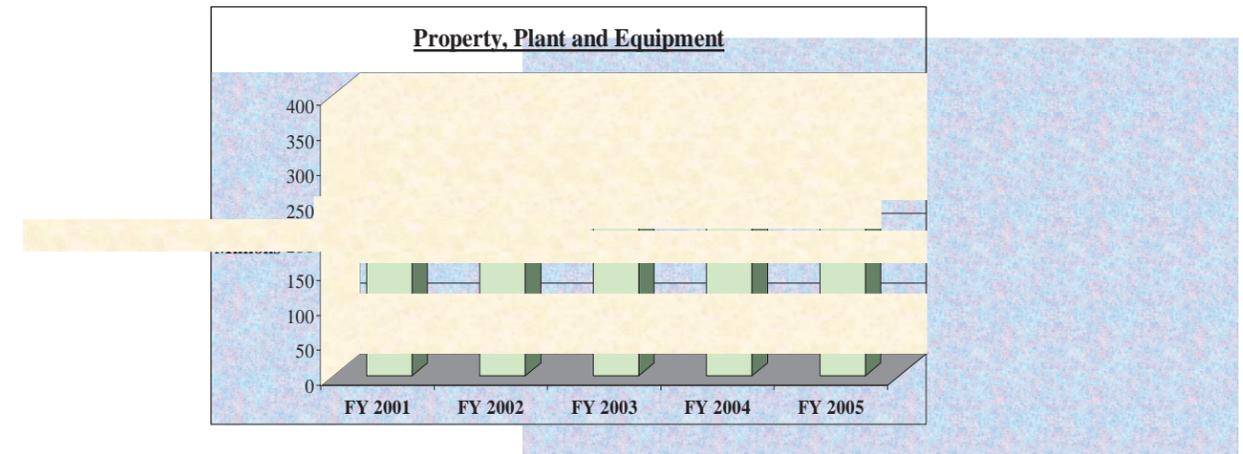
As of September 30, 2005, the value of the FLETC's total assets is \$524 million, an increase of 10% or \$49 million from FY 2004, largely attributed to the fund balances from the additional appropriations in FY 2005 and the capitalization of additional real properties.



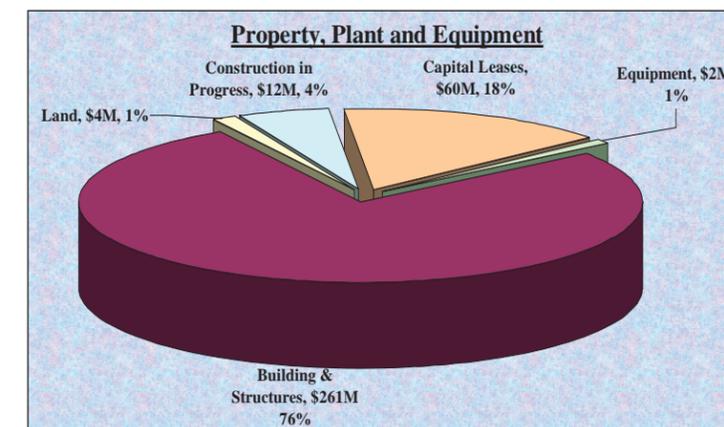
The majority of the FLETC's assets are \$353 million plant, property, and equipment (PP&E) and \$149 million fund balances as of September 30, 2005.

## Property, Plant, and Equipment

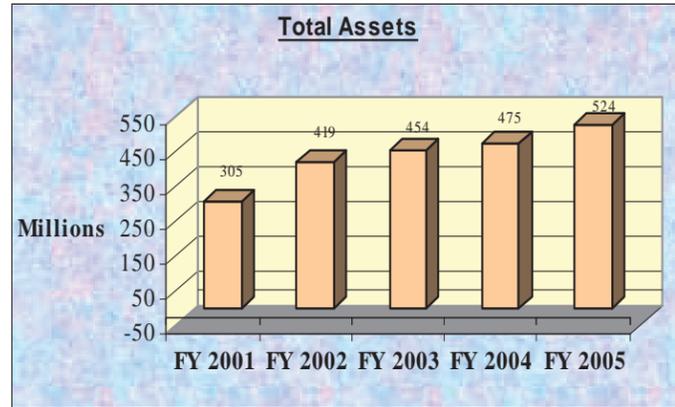
The value of the FLETC's property, plant and equipment (PP&E) is \$353 million as of September 30, 2005, an increase of 4% or \$14 million from FY 2004, primarily due to the ongoing facility construction and building renovation and transfer of the real properties in Charleston, South Carolina, from the Department of the Navy to the FLETC.



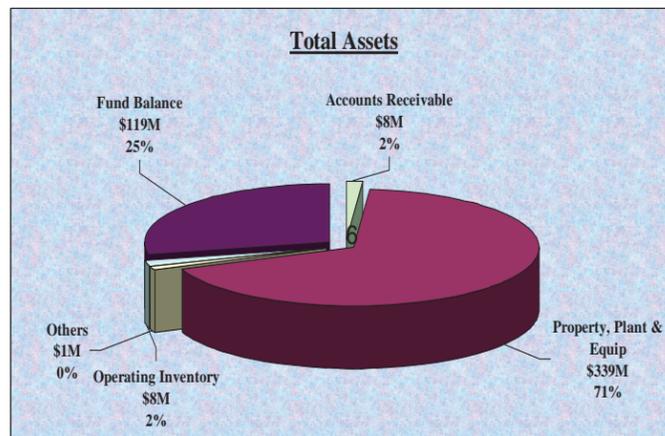
The majority of the FLETC's PP&E accounts are buildings and structures with net book value of \$272 million. The value of the construction in progress account is \$19 million as of September 30, 2005.



## Assets



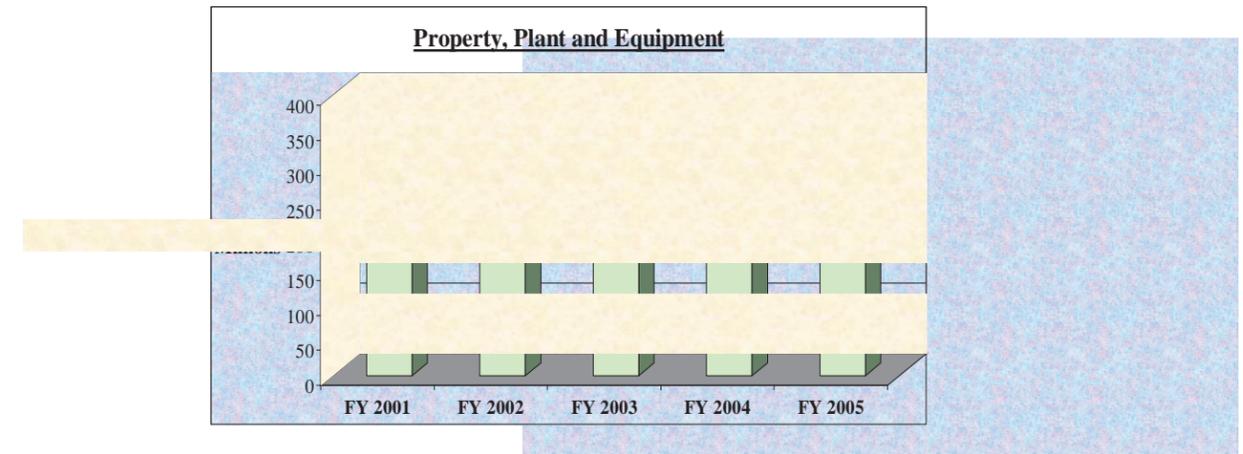
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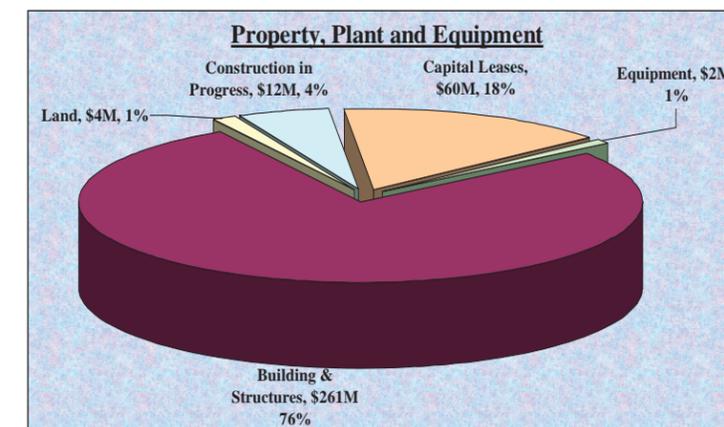
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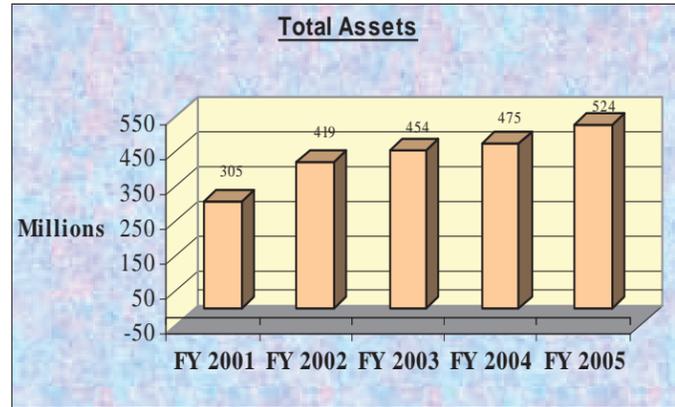
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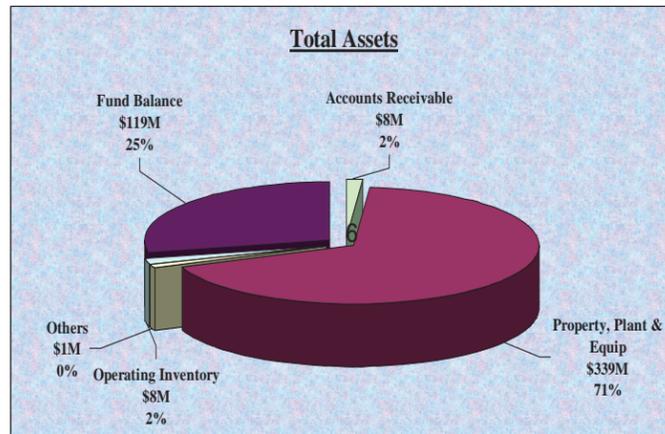
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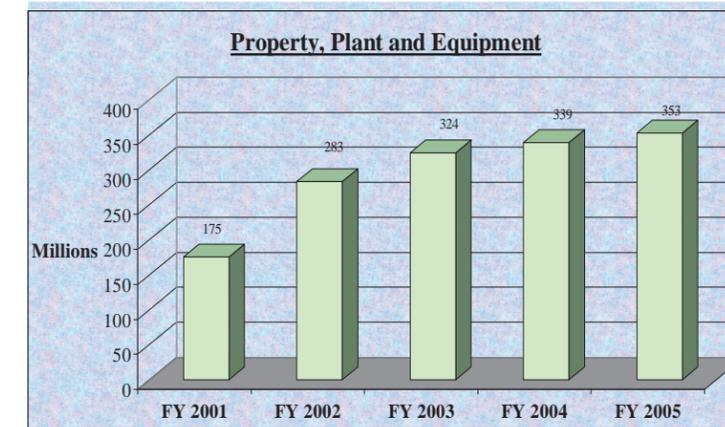
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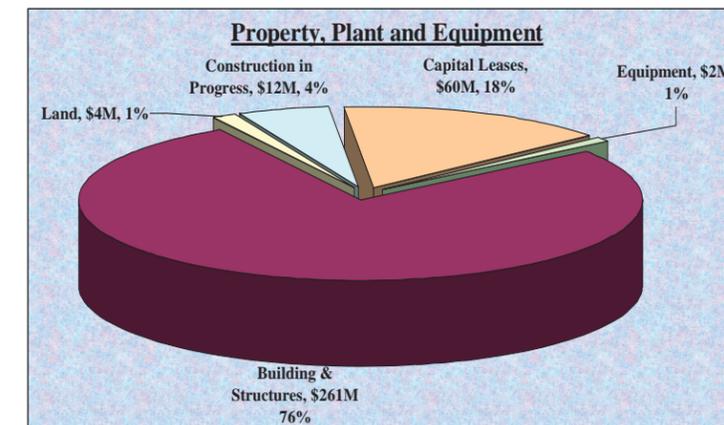
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## Principal Officials of the FLETC

Director .....	Connie L. Patrick
Chief of Staff .....	Jane C. Titus
Chief Counsel .....	Willis C. Hunter
Public Affairs Officer .....	Peggy D. Dixon
Senior Associate Director, Washington Operations .....	John C. Doohar
Deputy Assistant Director, International Training .....	Hobart M. Henson
Assistant Director - Chief Financial Officer .....	Alan L. Titus
Deputy Director .....	D. Kenneth Keene
Assistant Director, Training .....	Bruce J. Bowen
Deputy Assistant Director, Training Operations .....	Bradley W. Smith
Deputy Assistant Director, Training Applications .....	Marie R. Bauer
Assistant Director, Training Innovation and Management .....	Michael R. Hanneld
Deputy Assistant Director, Training Management .....	Robert Ray
Deputy Assistant Director, Training Support .....	Robert S. Gray
Assistant Director, Field Training .....	Cynthia J. Atwood
Deputy Assistant Director, Artesia Operations .....	Joseph W. Wright
Deputy Assistant Director, State and Local Law Enforcement Training .....	Stanley Moran
Deputy Assistant Director, Charleston Operations .....	Eugene L. Coon
Deputy Assistant Director, Cheltenham Operations .....	Robert A. Smith
Assistant Director, Administration .....	Vacant
Deputy Assistant Director, Assets Management .....	Gregory G. Carver
Deputy Assistant Director, Facilities Management .....	Vacant
Assistant Director - Chief Information Officer .....	Sandra H. Peavy
Deputy Assistant Director, Chief Information Officer .....	Raymond Barnett

### FOR ADDITIONAL INFORMATION CONTACT:

Public Affairs Office  
Federal Law Enforcement Training Center  
Glynco, GA 31524

(912) 267-2447  
Internet Address  
<http://www.fletc.gov>



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Federal Law Enforcement Training Center  
U. S. Department of Homeland Security  
1131 Chapel Crossing Road  
Glynco, Georgia 31524  
[www.fletc.gov](http://www.fletc.gov)



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