

ENCLOSURE B

FEDERAL EMPLOYEES HEALTH BENEFITS PROGRAM

FISCAL YEAR REPORTING PACKAGE

For the period October 1, 2001 - September 30, 2002

2002 FISCAL YEAR REPORTING PACKAGE

This section contains the guidelines for your **FISCAL YEAR ACCOUNTING STATEMENT REPORTING**. A preliminary, estimated Summary Statement is due no later than October 24, 2002, and the final is due no later than December 01, 2002. All statements and supporting schedules must be prepared using the accrual basis of accounting and the information provided in Enclosure A. Please review this information and contact us immediately if you feel it is not accurate.

If your Plan participated in the DOD Project during fiscal year 2002, the financial results pertaining to this activity must be stated separately on the Summary Statement and incorporated in your total financial operations.

The final Fiscal Year Accounting Statement is due at OPM no later than December 01, 2002, and should be forwarded to:

**U.S. Office of Personnel Management
Financial Management Division
Attention: Melanese Matthews
1900 E Street, NW, Room 3H25
Washington, D.C. 20415**

**FEDERAL EMPLOYEES HEALTH BENEFITS PROGRAM
FISCAL YEAR ACCOUNTING STATEMENTS
FOR THE PERIOD ENDING SEPTEMBER 30, 2002**

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- A. Financial statements and required supplementary schedules of the FEHBP for the period ending September 30, 2002 and 2001 and independent auditors' report, which include:
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 - SUMMARY STATEMENT OF FINANCIAL OPERATIONS
 - FEHBP BALANCE SHEET
 - STATEMENT OF OPERATIONS
 - STATEMENT OF CASH FLOWS
- B. Required supplementary schedules include:
- Supplemental Schedule of Administrative Expenses
 - Supplemental Schedule of Health Charges Paid
 - Supplemental Schedule of Monthly Cash Flows
 - Supplemental Schedule of Audit Findings
 - Supplemental Schedule of Treasury Offset Activity
- C. Other reports based on reporting option (see Audit Guide)
- D. Corrective action plan (see Audit Guide)