

Statement of Net Cost for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1A1	Pre	E	6100	Operating Expenses/Program Costs	Federal. Production
1A1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	Federal. Production
1A1	Pre	E	6310	Interest Expenses on Borrowing from Treasury	Production
1A1	Pre	E	6320	Interest Expenses on Securities	Federal. Production
1A1	Pre	E	6330	Other Interest Expenses	Federal. Production
1A1	Pre	E	6400	Benefit Expense	Federal. Production
1A1	Pre	E	6720	Bad Debt Expense	Federal. Production
1A1	Pre	E	6730	Imputed Costs	Production
1A1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Federal. Production
1A1	Pre	E	6800	Future Funded Expenses	Federal. Production
1A1	Pre	E	7110	Gains on Disposition of Assets	Federal. Production. Exchange
1A1	Pre	E	7190	Other Gains	Federal. Production. Exchange
1A1	Pre	E	7210	Losses on Disposition of Assets	Federal. Production. Exchange
1A1	Pre	E	7290	Other Losses	Federal. Production. Exchange
1A1	Pre	E	7300	Extraordinary Items	Federal. Production
1A1	Pre	E	7500	Distribution of Income - Dividend	Federal. Production. Exchange
1A2	Pre	E	6400	Benefit Expense	Federal. Nonproduction
1A2	Pre	E	6800	Future Funded Expenses	Federal. Nonproduction. Excludes non-recurring cleanup costs.
1A2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Federal. Nonproduction
1A2	Pre	E	6900	Nonproduction Costs	Federal. Nonproduction. Report stewardship costs separately.
1A2	Pre	E	7110	Gains on Disposition of Assets	Federal. Nonproduction. Exchange
1A2	Pre	E	7190	Other Gains	Federal. Nonproduction. Exchange
1A2	Pre	E	7210	Losses on Disposition of Assets	Federal. Nonproduction. Exchange
1A2	Pre	E	7290	Other Losses	Federal. Nonproduction. Exchange
1A2	Pre	E	7300	Extraordinary Items	Federal. Nonproduction
1A2	Pre	E	7500	Distribution of Income - Dividend	Federal. Nonproduction. Exchange

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1B1	Pre	E	6100	Operating Expenses/Program Costs	Non-Federal. Production
1B1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	Non-Federal. Production
1B1	Pre	E	6199	Adjustment to Subsidy Expense	Non-Federal. Production
1B1	Pre	E	6320	Interest Expenses on Securities	Non-Federal. Production
1B1	Pre	E	6330	Other Interest Expenses	Non-Federal. Production
1B1	Pre	E	6400	Benefit Expense	Non-Federal. Production
1B1	Pre	E	6500	Cost of Goods Sold	Non-Federal. Production
1B1	Pre	E	6600	Applied Overhead	Non-Federal. Production
1B1	Pre	E	6710	Depreciation, Amortization and Depletion	Production
1B1	Pre	E	6720	Bad Debt Expense	Non-Federal. Production
1B1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Non-Federal. Production
1B1	Pre	E	6800	Future Funded Expenses	Non-Federal. Production
1B1	Pre	E	7110	Gains on Disposition of Assets	Non-Federal. Production. Exchange
1B1	Pre	E	7190	Other Gains	Non-Federal. Production. Exchange
1B1	Pre	E	7210	Losses on Disposition of Assets	Non-Federal. Production. Exchange
1B1	Pre	E	7290	Other Losses	Non-Federal. Production. Exchange
1B1	Pre	E	7300	Extraordinary Items	Non-Federal. Production
1B1	Pre	E	7500	Distribution of Income - Dividend	Non-Federal. Production. Exchange
1B1	Pre	E	7600	Changes in Actuarial Liability	Non-Federal. Production
1B2	Pre	E	6400	Benefit Expense	Non-Federal. Nonproduction
1B2	Pre	E	6800	Future Funded Expenses	Non-Federal. Nonproduction
1B2	Pre	E	6900	Nonproduction Costs	Non-Federal. Nonproduction. Report stewardship costs separately.
1B2	Pre	E	7110	Gains on Disposition of Assets	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7190	Other Gains	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7210	Losses on Disposition of Assets	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7290	Other Losses	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7300	Extraordinary Items	Non-Federal. Nonproduction
1B2	Pre	E	7500	Distribution of Income - Dividend	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7600	Changes in Actuarial Liability	Non-Federal. Nonproduction
1C				CALC (1A1..1B2)	
1D	Pre	E	5100	Revenue from Goods Sold	Federal/Non-Federal
1D	Pre	E	5109	Contra Revenue for Goods Sold	Federal/Non-Federal

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1D	Pre	E	5200	Revenue from Services Provided	Federal/Non-Federal
1D	Pre	E	5209	Contra Revenue for Services Provided	Federal/Non-Federal
1D	Pre	E	5310	Interest Revenue	Federal/Non-Federal. Exchange
1D	Pre	E	5319	Contra Revenue for Interest	Federal/Non-Federal. Exchange
1D	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	Federal/Non-Federal. Exchange
1D	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Federal/Non-Federal. Exchange
1D	Pre	E	5400	Benefit Program Revenue	Federal/Non-Federal
1D	Pre	E	5409	Contra Revenue for Benefit Program Revenue	Federal/Non-Federal
1D	Pre	E	5500	Insurance and Guarantee Premium Revenue	Federal/Non-Federal
1D	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium	Federal/Non-Federal
1D	Pre	E	5900	Other Revenue	Federal/Non-Federal. Exchange
1D	Pre	E	5909	Contra Revenue for Other Revenue	Federal/Non-Federal. Exchange
1E				CALC (1C - 1D)	
2	Pre	E	6400	Benefit Expense	Nonproduction. Cost not assigned to programs.
2	Pre	E	6800	Future Funded Expenses	Nonproduction. Cost not assigned to programs.
2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Nonproduction. Cost not assigned to programs.
2	Pre	E	6900	Nonproduction Costs	Nonproduction. Cost not assigned to programs.
2	Pre	E	7110	Gains on Disposition of Assets	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7190	Other Gains	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7210	Losses on Disposition of Assets	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7290	Other Losses	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7300	Extraordinary Items	Nonproduction. Cost not assigned to programs.
2	Pre	E	7500	Distribution of Income - Dividend	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7600	Changes in Actuarial Liability	Nonproduction. Cost not assigned to programs.

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3	Pre	E	5310	Interest Revenue	Exchange revenue not attributable to programs.
3	Pre	E	5319	Contra Revenue for Interest	Exchange revenue not attributable to programs.
3	Pre	E	5900	Other Revenue	Exchange revenue not attributable to programs.
3	Pre	E	5909	Contra Revenue for Other Revenue	Exchange revenue not attributable to programs.
4				CALC (1E + 2 - 3)	