Prelude

This document illustrates the FY 2000 INTERIM GUIDANCE for authority temporarily precluded from obligation. The guidance is applicable to Treasury Appropriation Fund Symbols (TAFS) that have authority that becomes precluded either during the year (i.e. by legislation) or at the end of the year (i.e. certain trust funds whose receipts are immediately appropriated, but precluded from obligation by a provision of law, such as a benefit formula or limitation). Furthermore, it is specific to TAFS that include both of the following in the President's Budget: a) Schedule on Unavailable Collections (Schedule N) located directly above the Program and Financing Schedule (P&F), and b) one or more of the following lines reported on the P&F: 6045, 6845, 6028, 6826, 6926. The transactions are effective immediately.

PLEASE NOTE that this is interim guidance, and not all TAFS using SGL account 4395 - Authority Unavailable Pursuant to Public Law-Temporary are subject to this accounting treatment. For example, TAFS that do NOT have a Schedule N in the Budget will not follow this guidance. Additionally, TAFS that do not report on the P&F lines mentioned above may not be subject to this guidance.

RECLASSIFICATION ENTRY for FY 2001

New accounts that were proposed to the SGL Board on February 17, 2000 for this activity will be effective in FY 2001, and are presented in a separate scenario. When the new accounts become effective, Treasury Appropriation Fund Symbols subject to this guidance should make the following one-time only RECLASSIFICATION ENTRY:

4395  Authority Unavailable Pursuant to Public Law – Temporary xxx
     (new) 4397  Receipts and Appropriations Temporarily Precluded from Obligation xxx
     - or - (new) 4398  Offsetting Collections Temporarily Precluded from Obligation xxx

This reclassification entry is to occur post-closing, and prior to the FY 2001 Quarter 1 FACTS II submission. In other words, for Quarter 4 FY 2000, submit the ending balance of SGL account 4395 (as well as the beginning balance). Then, for Quarter 1 FY 2001, AFTER posting the reclassification entry, submit the beginning balance of the new SGL accounts (4397, 4398). (The beginning balance of 4395 relative to this activity will be zero.)
### Year 1

1. **To record appropriated receipts into a trust fund.**

   **Proprietary**
   - 1010 Fund Balance with Treasury: 500
   - 5800G Tax Revenue Collected: 500

   **Budgetary**
   - 4114 Appropriated Trust or Special Fund Receipts: 500
   - 4620 Unobligated Funds Not Subject to Apportionment: 500

2. **To record offsetting collections (Federal) received by trust fund for work performed under the Economy Act.**

   **Proprietary**
   - 1010 Fund Balance with Treasury: 700
   - 5200 Revenue from Services Provided: 700

   **Budgetary**
   - 4252 Reimbursements and Other Income Earned - Collected: 700
   - 4450 Unapportioned Authority: 700

3. **To record obligation, expenditure and disbursement of funds against portion of receipts collected in transaction 1.**

   **Proprietary**
   - 6100N Operating Expenses/Program Costs: 225
   - 1010 Fund Balance with Treasury: 225

   **Budgetary**
   - 4620 Unobligated Funds Not Subject to Apportionment: 225
   - 4902 Expended Authority - Paid: 225
SGL INTERIM GUIDANCE for
Authority Temporarily Precluded from Obligation
Effective FY 2000

4. To record apportionment, allotment, and subsequent obligation, expenditure and disbursement of funds against the offsetting collections in transaction 2.

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Proprietary</th>
<th>Budgetary</th>
</tr>
</thead>
<tbody>
<tr>
<td>6100N</td>
<td>Operating Expenses/Program Costs</td>
<td>75</td>
<td></td>
</tr>
<tr>
<td>1010</td>
<td>Fund Balance with Treasury</td>
<td>75</td>
<td></td>
</tr>
<tr>
<td>4450</td>
<td>Unapportioned Authority</td>
<td>75</td>
<td></td>
</tr>
<tr>
<td>4510</td>
<td>Apportionments</td>
<td>75</td>
<td></td>
</tr>
<tr>
<td>4510</td>
<td>Apportionments</td>
<td>75</td>
<td></td>
</tr>
<tr>
<td>4610</td>
<td>Allotments - Realized Resources</td>
<td>75</td>
<td></td>
</tr>
<tr>
<td>4801</td>
<td>Unexpended Obligations - Unpaid</td>
<td>75</td>
<td></td>
</tr>
<tr>
<td>4801</td>
<td>Unexpended Obligations - Unpaid</td>
<td>75</td>
<td></td>
</tr>
<tr>
<td>4902</td>
<td>Expended Authority - Paid</td>
<td>75</td>
<td></td>
</tr>
</tbody>
</table>

ADJUSTING ENTRIES:

A1) To record appropriated receipts temporarily precluded from obligation.

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Proprietary</th>
<th>Budgetary</th>
</tr>
</thead>
<tbody>
<tr>
<td>4620</td>
<td>Unobligated Funds Not Subject to Apportionment</td>
<td>275</td>
<td></td>
</tr>
<tr>
<td>4395</td>
<td>Authority Unavailable Pursuant to Public Law – Temporary*</td>
<td>275</td>
<td></td>
</tr>
</tbody>
</table>

A2) To record offsetting collections temporarily precluded from obligation.

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Proprietary</th>
<th>Budgetary</th>
</tr>
</thead>
<tbody>
<tr>
<td>4450</td>
<td>Unapportioned Authority</td>
<td>625</td>
<td></td>
</tr>
<tr>
<td>4395</td>
<td>Authority Unavailable Pursuant to Public Law – Temporary*</td>
<td>625</td>
<td></td>
</tr>
</tbody>
</table>

*Note: For FY 2000, receipts and offsetting collections temporarily precluded from obligation must be tracked separately for proper Program &Financing reporting.
**March 2000**

**SGL INTERIM GUIDANCE for**

**Authority Temporarily Precluded from Obligation**

**Effective FY 2000**

### Year 1

#### Budgetary

<table>
<thead>
<tr>
<th>Pre-Closing Adjusted Trial Balance (FACTS II ATB)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4114</td>
</tr>
<tr>
<td>4252</td>
</tr>
<tr>
<td>4395</td>
</tr>
<tr>
<td>4902</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

**Budgetary Closing Entries:**

1. **To consolidate resources**
   - **4201** Total Actual Resources - Collected 1,200
     - 4114  Approp Trust or Sp Fd Receipts 500
     - 4252  Reimb and Other Inc Earned - Coll 700

2. **To close expended authority paid**
   - 4902  Expended Authority - Paid 300
   - 4201  Total Actual Resources - Collected 300

#### Proprietary

<table>
<thead>
<tr>
<th>Pre-Closing Adjusted Trial Balance (FACTS I ATB)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010</td>
</tr>
<tr>
<td>5800</td>
</tr>
<tr>
<td>5200</td>
</tr>
<tr>
<td>6100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

**Proprietary Closing Entries:**

1. **To close revenues and expenses into cumulative results of operations**
   - 5800  Tax Revenue Collected 500
   - 5200  Revenue fr Services Prov 700
   - 3310  Cum. Results of Operations 900
   - 6100  Operating Exp/Prog Costs 300

#### Year 1

**Budgetary Post-Closing Trial Balance**

<table>
<thead>
<tr>
<th>4201</th>
<th>900</th>
</tr>
</thead>
<tbody>
<tr>
<td>4395</td>
<td>900</td>
</tr>
</tbody>
</table>

**Proprietary Post-Closing Trial Balance**

<table>
<thead>
<tr>
<th>1010</th>
<th>900</th>
</tr>
</thead>
<tbody>
<tr>
<td>3310</td>
<td>900</td>
</tr>
</tbody>
</table>

| 900  | 900 |
March 2000

SGL INTERIM GUIDANCE for
Authority Temporarily Precluded from Obligation
Effective FY 2000

Year 1

SF 133 - Quarter 4

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1A</td>
<td>Appropriations (4114E)</td>
<td>500</td>
</tr>
<tr>
<td>2A</td>
<td>Unobligated balance brought forward</td>
<td>0</td>
</tr>
<tr>
<td>3A1</td>
<td>Spending authority from offsetting collections (4252E)</td>
<td>700</td>
</tr>
<tr>
<td>5</td>
<td>Temporarily not available pursuant to P.L. <em>(4395E-B)</em></td>
<td><em>(900)</em></td>
</tr>
<tr>
<td>7</td>
<td>Total budgetary resources</td>
<td>300</td>
</tr>
<tr>
<td>8A1</td>
<td>Obligations incurred, direct (4902E)</td>
<td>75</td>
</tr>
<tr>
<td>8A3</td>
<td>Obligations incurred, direct, not subj to apport (4902E)</td>
<td>225</td>
</tr>
<tr>
<td>9</td>
<td>Unobligated Balances Available</td>
<td>0</td>
</tr>
<tr>
<td>11</td>
<td>Total Status of budgetary resources</td>
<td>300</td>
</tr>
</tbody>
</table>

12. Obligated Balance, net as of October 1
13. Obligated Balance Transferred, net
14. Obligated balance, net, end of period
15A. Disbursements (4902E) | 300 |
15B. Collections (4252E) | 700 |

FMS 2108

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Column 5</td>
<td>Post-closing unexpended balance (1010E)</td>
<td>900</td>
</tr>
<tr>
<td>Column 11</td>
<td>Unobligated balance <em>(4395E)</em></td>
<td>900</td>
</tr>
</tbody>
</table>

Schedule P - Program & Financing

Obligations by Program Activity

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>Total New Obligations (4902E)</td>
</tr>
</tbody>
</table>

Budgetary Resources Available for Obligation

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2200</td>
<td>New budget authority (gross) (sum 4000 to 6990)</td>
</tr>
<tr>
<td>2395</td>
<td>Total new obligations (-) (from line 1000)</td>
</tr>
<tr>
<td>2499</td>
<td>Total unobligated balance, end of year</td>
</tr>
</tbody>
</table>

New Budgetary Authority (Gross) Detail

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6027</td>
<td>Appropriation (trust fund, indefinite) (4114E)</td>
</tr>
<tr>
<td>6045</td>
<td>Portion precluded from obligation (-) <em>(4395E-B)</em></td>
</tr>
<tr>
<td>6800</td>
<td>Discr spend authority from offsetting collections (4252E)</td>
</tr>
<tr>
<td>6845</td>
<td>Portion unavailable for obligation (-) <em>(4395E-B)</em></td>
</tr>
<tr>
<td>7000</td>
<td>Total new budget authority (gross) (4114E+4252E+4395E-B)</td>
</tr>
</tbody>
</table>

*Note: For FY 2000, receipts (budget authority) and offsetting collections temporarily precluded from obligation must be tracked separately – refer to Adjusting Entries (A1 and A2) on page 3.
**SGL INTERIM GUIDANCE for**

**Authority Temporarily Precluded from Obligation**

**Effective FY 2000**

### Year 1

#### Form and Content Reports

<table>
<thead>
<tr>
<th>Balance Sheet</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1A1. Entity-Intragovernmental (1010E)</td>
<td>900</td>
<td></td>
</tr>
<tr>
<td><strong>LIABILITIES &amp; NET POSITION</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Cumulative Results of Operations (3310E)</td>
<td>900</td>
<td></td>
</tr>
</tbody>
</table>

#### Statement of Net Cost

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1B1. Program Costs-Public-Production (6100E)</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>1D. Less Earned Revenue (5200E)</td>
<td>(700)</td>
<td></td>
</tr>
<tr>
<td>5. Net Cost of Operations (calc)</td>
<td>(400)</td>
<td></td>
</tr>
</tbody>
</table>

#### Statement of Changes in Net Position

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Net Cost of Operations</td>
<td>(400)</td>
<td></td>
</tr>
<tr>
<td>2B. Financing Sources-Taxes (5800E)</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td>9. Net Position-End of Period (calc)</td>
<td>900</td>
<td></td>
</tr>
</tbody>
</table>

#### Statement of Budgetary Resources

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1A. Budg Auth - Approps (4114E)</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td>3A1. Sp Auth from Off Coll (4252E)</td>
<td>700</td>
<td></td>
</tr>
<tr>
<td>4B. Adj-Temp not Avail (4395E-B)</td>
<td>(900)</td>
<td></td>
</tr>
<tr>
<td>5. Total Budgetary Resources</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>6. Obligations Incurred (4902E)</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>9. Total Status of Resources</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>10. Obligations Incurred (4902E)</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>11A1. Sp Auth from Off Coll (4252E)</td>
<td>700</td>
<td></td>
</tr>
<tr>
<td>15. Total Outlays (calc)</td>
<td>(400)</td>
<td></td>
</tr>
</tbody>
</table>

#### Statement of Financing

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1A. Obligations Incurred (4902E)</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>1B1a. Earned Reimb Collected (4252E)</td>
<td>(700)</td>
<td></td>
</tr>
<tr>
<td>1J. Total (calc)</td>
<td>(400)</td>
<td></td>
</tr>
<tr>
<td>5. Net Cost of Operations (calc)</td>
<td>(400)</td>
<td></td>
</tr>
</tbody>
</table>
# SGL INTERIM GUIDANCE for Authority Temporarily Precluded from Obligation
## Effective FY 2000

### Year 2

1. **To record appropriated receipts into a trust fund.**

   **Proprietary**
   - 1010 Fund Balance with Treasury 600
   - 5800G Tax Revenue Collected 600

   **Budgetary**
   - 4114 Appropriated Trust or Special Fund Receipts 600
   - 4620 Unobligated Funds Not Subject to Apportionment 600

2a. **To record obligation, expenditure and disbursement of funds.** *Current year receipts do not cover expenses.*

   **Proprietary**
   - 6100N Operating Expenses/Program Costs 750
   - 1010 Fund Balance with Treasury 750

   **Budgetary**
   - 4620 Unobligated Funds Not Subject to Apportionment 750
   - 4902 Expended Authority - Paid 750

   - and -

2b. **To record authority made available from previously unavailable balances.**

   **4395 Authority Unavailable Pursuant to Public Law – Temporary** 150
   - 4620 Unobligated Funds Not Subject to Apportionment 150
March 2000

SGL INTERIM GUIDANCE for Authority Temporarily Precluded from Obligation Effective FY 2000

**Year 2**

**BUDGETARY**

Pre-Closing Adjusted Trial Balance (FACTS II ATB)

| 4114 | 600 |
| 4201 | 900 |
| 4395 | 750 |
| 4902 | 750 |
| **1,500** | **1,500** |

Budgetary Closing Entries:

C1. To consolidate resources and close expended authority paid

4902 Expended Authority - Paid 750
4114 Approp Trust or Sp Fd Receipts 600
4201 Total Actual Resources - Coll 150

C2. To reduce balances prev precluded from obligation by amt needed to cover current year obligations

Budgetary Post-Closing Trial Balance

| 4201 | 750 |
| 4395 | 750 |
| 750 | 750 |

**Year 2**

**PROPRIETARY**

Pre-Closing Adjusted Trial Balance (FACTS I ATB)

| 1010 | 750 |
| 5800 | 600 |
| 6100 | 750 |
| 3310 | 900 |
| **1,500** | **1,500** |

Proprietary Closing Entries:

C1. To close revenues and expenses into cumulative results of operations

5800 Tax Revenue Collected 600
3310 Cumulative Results of Operations 150
6100 Operating Exp/Prog Costs 750

Proprietary Post-Closing Trial Balance

| 1010 | 750 |
| 3310 | 750 |
| 750 | 750 |
SGL INTERIM GUIDANCE for
Authority Temporarily Precluded from Obligation
Effective FY 2000

Year 2
SF 133 - Quarter 4

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1A</td>
<td>Appropriations (4114E)</td>
</tr>
<tr>
<td>2A</td>
<td>Unobligated balance brought forward (4201B+4395B)</td>
</tr>
<tr>
<td>3A1</td>
<td>Spending authority from offsetting collections</td>
</tr>
<tr>
<td>5</td>
<td>Temporarily not available pursuant to P.L. (4395E-B)</td>
</tr>
<tr>
<td>7</td>
<td>Total budgetary resources</td>
</tr>
<tr>
<td>8A3</td>
<td>Obligations incurred, direct, not subj to apport (4902E)</td>
</tr>
<tr>
<td>9</td>
<td>Unobligated Balances Available</td>
</tr>
<tr>
<td>11</td>
<td>Total Status of budgetary resources</td>
</tr>
<tr>
<td>12</td>
<td>Obligated Balance, net as of October 1</td>
</tr>
<tr>
<td>13</td>
<td>Obligated Balance Transferred, net</td>
</tr>
<tr>
<td>14</td>
<td>Obligated balance, net, end of period</td>
</tr>
<tr>
<td>15A</td>
<td>Disbursements (4902E)</td>
</tr>
</tbody>
</table>

*NOTE: Line 5 is typically a negative amount; however, for interim purposes, as illustrated above, it may be a positive amount. For Quarter 4 of FY 2000, if line 5 results in a positive amount, FACTS II will require a footnote to SGL account 4395. Details of the footnote are forthcoming.

FMS 2108

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Column 5</td>
<td>Post-closing unexpended balance (1010E)</td>
</tr>
<tr>
<td>Column 11</td>
<td>Unobligated balance (4395E)</td>
</tr>
</tbody>
</table>

Schedule P - Program & Financing

Obligations by Program Activity

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>Total New Obligations (4902E)</td>
</tr>
</tbody>
</table>

Budgetary Resources Available for Obligation

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2200</td>
<td>New budget authority (gross) (sum 4000 to 6990)</td>
</tr>
<tr>
<td>2395</td>
<td>Total new obligations (-) (from line 1000)</td>
</tr>
<tr>
<td>2499</td>
<td>Total unobligated balance, end of year</td>
</tr>
</tbody>
</table>

New Budgetary Authority (Gross) Detail

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6027</td>
<td>Appropriation (trust fund, indefinite) (4114E)</td>
</tr>
<tr>
<td>6028</td>
<td>Appropriation (unavailable balances) (4395E) Debit balances only; Portion related to receipts</td>
</tr>
<tr>
<td>6045</td>
<td>Portion precluded from obligation (-) (4395E-B) (Credit balances only)</td>
</tr>
<tr>
<td>6800</td>
<td>Discr spend authority from offsetting collections</td>
</tr>
<tr>
<td>6826/6926</td>
<td>From off. coll. (unavail. bal.) (4395E) Debit balances only; Portion related to offsetting collections</td>
</tr>
<tr>
<td>6845</td>
<td>Portion unavailable for obligation (-) (4395E-B) (Credit balances only)</td>
</tr>
<tr>
<td>7000</td>
<td>Total new budget authority (gross) (4114E+4252E+4395E-B)</td>
</tr>
</tbody>
</table>
SGL INTERIM GUIDANCE for
Authority Temporarily Precluded from Obligation
Effective FY 2000

Year 2 Form and Content Reports

<table>
<thead>
<tr>
<th>Balance Sheet</th>
<th>750</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASSETS</td>
<td></td>
</tr>
<tr>
<td>1A1. Entity-Intragovernmental (1010E)</td>
<td>750</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES &amp; NET POSITION</th>
<th>750</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Cumulative Results of Operations (3310E)</td>
<td>750</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Statement of Net Cost</th>
<th>750</th>
</tr>
</thead>
<tbody>
<tr>
<td>1B1. Program Costs-Public-Production (6100E)</td>
<td>750</td>
</tr>
<tr>
<td>5. Net Cost of Operations (calc)</td>
<td>750</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Statement of Changes in Net Position</th>
<th>750</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Net Cost of Operations</td>
<td>750</td>
</tr>
<tr>
<td>2B. Financing Sources-Taxes (5800E)</td>
<td>600</td>
</tr>
<tr>
<td>8. Net Position-Beg of Period (3310B)</td>
<td>900</td>
</tr>
<tr>
<td>9. Net Position-End of Period (calc)</td>
<td>750</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Statement of Budgetary Resources</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1A. Budg Auth - Approps (4114E)</td>
<td>600</td>
</tr>
<tr>
<td>2A. Unob Bal - Brought Forward (4201B, 4395B)</td>
<td>0</td>
</tr>
<tr>
<td>4B. Adj-Temp not Avail (4395E-B)</td>
<td>-150</td>
</tr>
<tr>
<td>5. Total Budgetary Resources</td>
<td>750</td>
</tr>
<tr>
<td>6. Obligations Incurred (4902E)</td>
<td>750</td>
</tr>
<tr>
<td>9. Total Status of Resources</td>
<td>750</td>
</tr>
<tr>
<td>10. Obligations Incurred (4902E)</td>
<td>750</td>
</tr>
<tr>
<td>15. Total Outlays (calc)</td>
<td>750</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Statement of Financing</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1A. Obligations Incurred (4902E)</td>
<td>750</td>
</tr>
<tr>
<td>1J. Total (calc)</td>
<td>750</td>
</tr>
<tr>
<td>5. Net Cost of Operations (calc)</td>
<td>750</td>
</tr>
</tbody>
</table>