

CONSOLIDATED STATEMENTS OF CHANGES IN NET POSITION
For the Years Ended September 30, 2002 and 2001
(Dollars in Thousands)

| | <u>2002</u> | | <u>Restated 2001</u> | |
|---|---|--------------------------------------|---|--------------------------------------|
| | <u>Cumulative Results of Operations</u> | <u>Unexpended Appropriations</u> | <u>Cumulative Results of Operations</u> | <u>Unexpended Appropriations</u> |
| Beginning balances | \$ 83,240,355 | \$ 10,112,365 | \$ 83,859,548 | \$ 10,094,968 |
| Prior period adjustment (Note 1-D) | - | - | 1,033,605 | (1,033,605) |
| Beginning balances as adjusted | 83,240,355 | 10,112,365 | 84,893,153 | 9,061,363 |
| Budgetary financing sources (Note 1-V) | | | | |
| Appropriations received | | 10,278,498 | | 9,948,965 |
| Appropriations transferred | | (644,360) | | (634,211) |
| Appropriations not available | - | (254,328) | - | (174,949) |
| Appropriations used | 10,148,551 | (10,148,551) | 8,088,803 | (8,088,803) |
| Nonexchange revenue (Note 15) | | | | |
| Employer taxes | 26,822,661 | | 27,234,707 | |
| Investment interest | 5,094,321 | | 5,775,266 | |
| Assessments | 145,613 | | 146,713 | |
| Reimbursement of unemployment benefits | <u>1,371,411</u> | | <u>1,072,686</u> | |
| Total nonexchange revenue | 33,434,006 | | 34,229,372 | |
| Transfers without reimbursement (Note 16) | 3,000 | | 3,000 | |
| Other financing sources (Note 1-W) | | | | |
| Imputed financing from costs absorbed by others | 92,603 | | 86,835 | |
| Transfers without reimbursement (Note 16) | 2,347 | | (1,504) | |
| Transfer of Energy employees occupational illness compensation benefits liability | - | | <u>(1,600,000)</u> | |
| Total financing sources | 43,680,507 | (768,741) | 40,806,506 | 1,051,002 |
| Net cost of operations | <u>(64,991,052)</u> | | <u>(42,459,304)</u> | |
| Ending balances | <u>\$ 61,929,810</u> | <u>\$ 9,343,624</u> | <u>\$ 83,240,355</u> | <u>\$ 10,112,365</u> |

The accompanying notes are an integral part of these statements.