

## POOL RATE CALCULATION

FISCAL YEAR 2003

F001 Corporate Fringe

## COST LABOR

| ACCOUNT | DESCRIPTION               | CURRENT PERIOD | YEAR TO DATE |
|---------|---------------------------|----------------|--------------|
|         |                           |                |              |
|         | COST SUBTOTAL: F001 LABOR | 0.00           | 0.00         |

## COST NON LABOR

| ACCOUNT | DESCRIPTION                   | CURRENT PERIOD | YEAR TO DATE |
|---------|-------------------------------|----------------|--------------|
|         |                               |                |              |
|         | COST SUBTOTAL: F001 NON LABOR | 0.00           | 0.00         |

## COST TOTAL: F001

|      |      |
|------|------|
| 0.00 | 0.00 |
|------|------|

## BASE LABOR

| ACCOUNT | DESCRIPTION               | CURRENT PERIOD | YEAR TO DATE |
|---------|---------------------------|----------------|--------------|
|         |                           |                |              |
|         | BASE SUBTOTAL: F001 LABOR | 0.00           | 0.00         |

## BASE NON LABOR

| ACCOUNT | DESCRIPTION                   | CURRENT PERIOD | YEAR TO DATE |
|---------|-------------------------------|----------------|--------------|
|         |                               |                |              |
|         | BASE SUBTOTAL: F001 NON LABOR | 0.00           | 0.00         |

## BASE TOTAL: F001

|      |      |
|------|------|
| 0.00 | 0.00 |
|------|------|

|            |           |           |
|------------|-----------|-----------|
| RATE: F001 | 0.000000% | 0.000000% |
|------------|-----------|-----------|

|                    |      |      |
|--------------------|------|------|
| ACTUAL COST: F001  | 0.00 | 0.00 |
| APPLIED COST: F001 | 0.00 | 0.00 |
| VARIANCE:          | 0.00 | 0.00 |

|            |             |      |
|------------|-------------|------|
| PROJECTED: | 25.000000%  | 0.00 |
| ACTUAL:    | 0.000000%   | 0.00 |
| VARIANCE:  | -25.000000% | 0.00 |

## POOL RATE CALCULATION

FISCAL YEAR 2003

F002 Fringe 2

## COST LABOR

| ACCOUNT                   | DESCRIPTION | CURRENT PERIOD | YEAR TO DATE |
|---------------------------|-------------|----------------|--------------|
| COST SUBTOTAL: F002 LABOR |             | 0.00           | 0.00         |

## COST NON LABOR

| ACCOUNT                       | DESCRIPTION            | CURRENT PERIOD | YEAR TO DATE |
|-------------------------------|------------------------|----------------|--------------|
| 0500-000-00                   | Severance Pay          | 0.00           | 0.00         |
| 0501-000-00                   | Holiday Pay            | 0.00           | 0.00         |
| 0502-000-00                   | Vacation Pay           | 56.67          | 96.95        |
| 0503-000-00                   | Sick Pay               | 0.00           | 0.00         |
| 0504-000-00                   | Jury Duty Pay          | 0.00           | 0.00         |
| 0505-000-00                   | Bereavement Pay        | 0.00           | 0.00         |
| 0506-000-00                   | Military Leave Pay     | 0.00           | 0.00         |
| 0507-000-00                   | Maternity Leave        | 0.00           | 0.00         |
| 0508-000-00                   | FICA Expenses          | -5.27          | -17.11       |
| 0509-000-00                   | SUTA Expenses          | 0.00           | 0.00         |
| 0510-000-00                   | Worker's Compensation  | 0.00           | 0.00         |
| 0511-000-00                   | Short Term Disability  | 0.00           | 0.00         |
| 0512-000-00                   | Long Term Disability   | 0.00           | 0.00         |
| 0513-000-00                   | 401K Match             | 0.00           | 0.00         |
| 0514-000-00                   | Pension                | 0.00           | 0.00         |
| 0515-000-00                   | Medical Insurance      | 0.00           | 0.00         |
| 0516-000-00                   | Incentive Compensation | 0.00           | 0.00         |
| 0517-000-00                   | Dental Insurance       | 0.00           | 0.00         |
| 0518-000-00                   | COBRA Insurance        | 0.00           | 0.00         |
| 0519-000-00                   | Life Insurance         | 0.00           | 0.00         |
| 0520-000-00                   | Bonus Pay              | 0.00           | 0.00         |
| COST SUBTOTAL: F002 NON LABOR |                        | 51.40          | 79.84        |

|                  |       |       |
|------------------|-------|-------|
| COST TOTAL: F002 | 51.40 | 79.84 |
|------------------|-------|-------|

## BASE LABOR

| ACCOUNT                   | DESCRIPTION             | CURRENT PERIOD | YEAR TO DATE |
|---------------------------|-------------------------|----------------|--------------|
| 0600-000-00               | Overhead Labor          | 2,000.00       | 2,042.50     |
| 0800-000-00               | G&A Labor               | 0.00           | 0.00         |
| 0901-000-00               | Unallowable Labor       | 0.00           | 0.00         |
| 1000-001-00               | Direct Labor-Commercial | 198.33         | 401.33       |
| 1000-002-00               | Direct Labor-Government | 0.00           | 18.21        |
| 2020-001-00               | B&P Labor-Commercial    | 0.00           | 0.00         |
| 2020-002-00               | B&P Labor-Government    | 0.00           | 0.00         |
| 3030-001-00               | IR&D Labor-Commercial   | 0.00           | 0.00         |
| 3030-002-00               | IR&D Labor-Government   | 0.00           | 0.00         |
| BASE SUBTOTAL: F002 LABOR |                         | 2,198.33       | 2,462.04     |

## BASE NON LABOR

| ACCOUNT                       | DESCRIPTION | CURRENT PERIOD | YEAR TO DATE |
|-------------------------------|-------------|----------------|--------------|
| BASE SUBTOTAL: F002 NON LABOR |             | 0.00           | 0.00         |

|                  |          |          |
|------------------|----------|----------|
| BASE TOTAL: F002 | 2,198.33 | 2,462.04 |
|------------------|----------|----------|

|            |           |           |
|------------|-----------|-----------|
| RATE: F002 | 2.338138% | 3.242839% |
|------------|-----------|-----------|

|                    |       |       |
|--------------------|-------|-------|
| ACTUAL COST: F002  | 51.40 | 79.84 |
| APPLIED COST: F002 | 51.40 | 79.84 |
| VARIANCE:          | 0.00  | 0.00  |

|            |             |         |
|------------|-------------|---------|
| PROJECTED: | 25.000000%  | 615.51  |
| ACTUAL:    | 3.242839%   | 79.84   |
| VARIANCE:  | -21.757161% | -535.67 |

## POOL RATE CALCULATION

FISCAL YEAR 2003

F003 Fringe Pool 3

## COST LABOR

| ACCOUNT                   | DESCRIPTION   | CURRENT PERIOD | YEAR TO DATE |
|---------------------------|---------------|----------------|--------------|
| 0500-000-00               | Severence Pay | 0.00           | 0.00         |
| COST SUBTOTAL: F003 LABOR |               | 0.00           | 0.00         |

## COST NON LABOR

| ACCOUNT                       | DESCRIPTION            | CURRENT PERIOD | YEAR TO DATE |
|-------------------------------|------------------------|----------------|--------------|
| 0501-000-00                   | Holiday Pay            | 0.00           | 0.00         |
| 0502-000-00                   | Vacation Pay           | 56.67          | 96.95        |
| 0503-000-00                   | Sick Pay               | 0.00           | 0.00         |
| 0504-000-00                   | Jury Duty Pay          | 0.00           | 0.00         |
| 0505-000-00                   | Bereavement Pay        | 0.00           | 0.00         |
| 0506-000-00                   | Military Leave Pay     | 0.00           | 0.00         |
| 0507-000-00                   | Maternity Leave        | 0.00           | 0.00         |
| 0508-000-00                   | FICA Expenses          | -5.27          | -17.11       |
| 0509-000-00                   | SUTA Expenses          | 0.00           | 0.00         |
| 0510-000-00                   | Worker's Compensation  | 0.00           | 0.00         |
| 0511-000-00                   | Short Term Disability  | 0.00           | 0.00         |
| 0512-000-00                   | Long Term Disability   | 0.00           | 0.00         |
| 0513-000-00                   | 401K Match             | 0.00           | 0.00         |
| 0514-000-00                   | Pension                | 0.00           | 0.00         |
| 0515-000-00                   | Medical Insurance      | 0.00           | 0.00         |
| 0516-000-00                   | Incentive Compensation | 0.00           | 0.00         |
| 0517-000-00                   | Dental Insurance       | 0.00           | 0.00         |
| 0518-000-00                   | COBRA Insurance        | 0.00           | 0.00         |
| 0519-000-00                   | Life Insurance         | 0.00           | 0.00         |
| 0520-000-00                   | Bonus Pay              | 0.00           | 0.00         |
| COST SUBTOTAL: F003 NON LABOR |                        | 51.40          | 79.84        |
| COST TOTAL: F003              |                        | 51.40          | 79.84        |

## BASE LABOR

| ACCOUNT                   | DESCRIPTION             | CURRENT PERIOD | YEAR TO DATE |
|---------------------------|-------------------------|----------------|--------------|
| 0600-000-00               | Overhead Labor          | 2,000.00       | 2,042.50     |
| 1000-001-00               | Direct Labor-Commercial | 198.33         | 401.33       |
| BASE SUBTOTAL: F003 LABOR |                         | 2,198.33       | 2,443.83     |

## BASE NON LABOR

| ACCOUNT                       | DESCRIPTION | CURRENT PERIOD | YEAR TO DATE |
|-------------------------------|-------------|----------------|--------------|
| BASE SUBTOTAL: F003 NON LABOR |             | 0.00           | 0.00         |
| BASE TOTAL: F003              |             | 2,198.33       | 2,443.83     |

|                    |           |           |
|--------------------|-----------|-----------|
| RATE: F003         | 2.338138% | 3.267003% |
| ACTUAL COST: F003  | 51.40     | 79.84     |
| APPLIED COST: F003 | 51.40     | 79.84     |
| VARIANCE:          | 0.00      | 0.00      |

|            |             |         |
|------------|-------------|---------|
| PROJECTED: | 38.000000%  | 928.66  |
| ACTUAL:    | 3.267003%   | 79.84   |
| VARIANCE:  | -34.732997% | -848.82 |

## POOL RATE CALCULATION

FISCAL YEAR 2003

0001 Corporate Overhead

## COST LABOR

| ACCOUNT                   | DESCRIPTION    | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|---------------------------|----------------|----------------|--------------|------|----------------|--------------|
| 0600-000-00               | Overhead Labor | 2,000.00       | 2,042.50     | F002 | 46.762760      | 66.234987    |
| COST SUBTOTAL: 0001 LABOR |                | 2,000.00       | 2,042.50     |      | 46.76          | 66.23        |

## COST NON LABOR

| ACCOUNT                       | DESCRIPTION                    | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|-------------------------------|--------------------------------|----------------|--------------|------|----------------|--------------|
| 0601-000-00                   | Overhead Travel                | 0.00           | 0.00         |      |                |              |
| 0602-000-00                   | Overhead Travel Meals          | 0.00           | 0.00         |      |                |              |
| 0603-000-00                   | Overhead Repair & Maintenance  | 0.00           | 0.00         |      |                |              |
| 0604-000-00                   | Overhead Supplies              | 0.00           | 0.00         |      |                |              |
| 0605-000-00                   | Overhead Membership Dues       | 0.00           | 0.00         |      |                |              |
| 0606-000-00                   | Overhead Subscriptions         | 0.00           | 150.00       |      |                |              |
| 0607-000-00                   | Overhead Business Meetings     | 0.00           | 0.00         |      |                |              |
| 0608-000-00                   | Overhead Furniture             | 0.00           | 0.00         |      |                |              |
| 0609-000-00                   | Overhead Computer Supplies     | 0.00           | 0.00         |      |                |              |
| 0610-000-00                   | Overhead Copy Charges          | 0.00           | 0.00         |      |                |              |
| 0611-000-00                   | Overhead Legal Services        | 0.00           | 0.00         |      |                |              |
| 0612-000-00                   | Overhead Equipment             | 0.00           | 0.00         |      |                |              |
| 0613-000-00                   | Overhead Training              | 0.00           | 0.00         |      |                |              |
| 0614-000-00                   | Overhead Equipment Rental      | 0.00           | 0.00         |      |                |              |
| 0615-000-00                   | Overhead Postage               | 0.00           | 0.00         |      |                |              |
| 0616-000-00                   | Overhead License, Fees & Taxes | 0.00           | 0.00         |      |                |              |
| 0617-000-00                   | Overhead Telephone             | 0.00           | 0.00         |      |                |              |
| 0619-000-00                   | Overhead Rent                  | 0.00           | 0.00         |      |                |              |
| 0620-000-00                   | Overhead Utilities             | 0.00           | 0.00         |      |                |              |
| 0621-000-00                   | Overhead Depreciation          | 0.00           | 0.00         |      |                |              |
| 0622-000-00                   | Overhead Amortization          | 0.00           | 0.00         |      |                |              |
| 0623-000-00                   | Overhead Meals                 | 0.00           | 0.00         |      |                |              |
| 0624-000-00                   | Overhead Bank Fees             | 0.00           | 0.00         |      |                |              |
| 0625-000-00                   | Overhead State Taxes           | 0.00           | 0.00         |      |                |              |
| COST SUBTOTAL: 0001 NON LABOR |                                | 0.00           | 150.00       |      | 0.00           | 0.00         |
| COST TOTAL: 0001              |                                | 2,046.76       | 2,258.73     |      |                |              |

## BASE LABOR

| ACCOUNT                   | DESCRIPTION             | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|---------------------------|-------------------------|----------------|--------------|------|----------------|--------------|
| 0901-000-00               | Unallowable Labor       | 0.00           | 0.00         | F002 | 0.000000       | 0.000000     |
| 1000-001-00               | Direct Labor-Commercial | 198.33         | 401.33       | F002 | 4.637229       | 13.014486    |
| 1000-002-00               | Direct Labor-Government | 0.00           | 18.21        | F002 | 0.000000       | 0.590521     |
| 2020-001-00               | B&P Labor-Commercial    | 0.00           | 0.00         | F002 | 0.000000       | 0.000000     |
| 2020-002-00               | B&P Labor-Government    | 0.00           | 0.00         | F002 | 0.000000       | 0.000000     |
| 3030-001-00               | IR&D Labor-Commercial   | 0.00           | 0.00         | F002 | 0.000000       | 0.000000     |
| 3030-002-00               | IR&D Labor-Government   | 0.00           | 0.00         | F002 | 0.000000       | 0.000000     |
| BASE SUBTOTAL: 0001 LABOR |                         | 198.33         | 419.54       |      | 4.64           | 13.61        |

## BASE NON LABOR

| ACCOUNT                       | DESCRIPTION | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|-------------------------------|-------------|----------------|--------------|------|----------------|--------------|
| BASE SUBTOTAL: 0001 NON LABOR |             | 0.00           | 0.00         |      | 0.00           | 0.00         |
| BASE TOTAL: 0001              |             | 202.97         | 433.15       |      |                |              |

|            |              |             |
|------------|--------------|-------------|
| RATE: 0001 | 1008.405183% | 521.466005% |
|------------|--------------|-------------|

|                    |          |          |
|--------------------|----------|----------|
| ACTUAL COST: 0001  | 2,046.76 | 2,258.73 |
| APPLIED COST: 0001 | 2,046.76 | 2,258.73 |
| VARIANCE:          | 0.00     | 0.00     |

|            |             |          |
|------------|-------------|----------|
| PROJECTED: | 35.000000%  | 151.60   |
| ACTUAL:    | 521.466005% | 2,258.73 |
| VARIANCE:  | 486.466005% | 2,107.13 |

## POOL RATE CALCULATION

FISCAL YEAR 2003

0002 Subcontractor Handling

| COST LABOR                    |                             | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|-------------------------------|-----------------------------|----------------|--------------|------|----------------|--------------|
| ACCOUNT                       | DESCRIPTION                 |                |              |      |                |              |
| 0700-000-00                   | Material & Handling         | 0.00           | 0.00         |      |                |              |
| COST SUBTOTAL: 0002 LABOR     |                             | 0.00           | 0.00         |      | 0.00           | 0.00         |
| COST NON LABOR                |                             | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
| ACCOUNT                       | DESCRIPTION                 |                |              |      |                |              |
| COST SUBTOTAL: 0002 NON LABOR |                             | 0.00           | 0.00         |      | 0.00           | 0.00         |
| COST TOTAL: 0002              |                             | 0.00           | 0.00         |      |                |              |
| BASE LABOR                    |                             | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
| ACCOUNT                       | DESCRIPTION                 |                |              |      |                |              |
| BASE SUBTOTAL: 0002 LABOR     |                             | 0.00           | 0.00         |      | 0.00           | 0.00         |
| BASE NON LABOR                |                             | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
| ACCOUNT                       | DESCRIPTION                 |                |              |      |                |              |
| 1001-001-00                   | Consultant Labor-Commercial | 9,000.00       | 14,500.00    |      |                |              |
| BASE SUBTOTAL: 0002 NON LABOR |                             | 9,000.00       | 14,500.00    |      | 0.00           | 0.00         |
| BASE TOTAL: 0002              |                             | 9,000.00       | 14,500.00    |      |                |              |
| RATE: 0002                    |                             | 0.000000%      | 0.000000%    |      |                |              |
| ACTUAL COST: 0002             |                             | 0.00           | 0.00         |      |                |              |
| APPLIED COST: 0002            |                             | 0.00           | 0.00         |      |                |              |
| VARIANCE:                     |                             | 0.00           | 0.00         |      |                |              |
| PROJECTED:                    |                             | 10.000000%     | 1,450.00     |      |                |              |
| ACTUAL:                       |                             | 0.000000%      | 0.00         |      |                |              |
| VARIANCE:                     |                             | -10.000000%    | -1,450.00    |      |                |              |

POOL RATE CALCULATION

FISCAL YEAR 2003

G001 Corporate G&A

COST LABOR

| ACCOUNT                   | DESCRIPTION   | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|---------------------------|---------------|----------------|--------------|------|----------------|--------------|
| 0800-000-00               | G&A Labor     | 0.00           | 0.00         | F002 | 0.000000       | 0.000000     |
| 0801-000-00               | G&A Marketing | 0.00           | 0.00         |      |                |              |
| COST SUBTOTAL: G001 LABOR |               | 0.00           | 0.00         |      | 0.00           | 0.00         |

COST NON LABOR

| ACCOUNT                       | DESCRIPTION                 | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|-------------------------------|-----------------------------|----------------|--------------|------|----------------|--------------|
| 0802-000-00                   | G&A Consultants             | 0.00           | 0.00         |      |                |              |
| 0803-000-00                   | G&A Commissions             | 0.00           | 0.00         |      |                |              |
| 0804-000-00                   | G&A Travel                  | 0.00           | 0.00         |      |                |              |
| 0805-000-00                   | G&A Travel Meals            | 0.00           | 0.00         |      |                |              |
| 0806-000-00                   | G&A Conference              | 0.00           | 0.00         |      |                |              |
| 0807-000-00                   | G&A Supplies                | 0.00           | 0.00         |      |                |              |
| 0808-000-00                   | G&A Equipment               | 0.00           | 0.00         |      |                |              |
| 0809-000-00                   | G&A Training                | 0.00           | 0.00         |      |                |              |
| 0810-000-00                   | G&A Postage                 | 0.00           | 0.00         |      |                |              |
| 0811-000-00                   | G&A License, Fees & Taxes   | 0.00           | 0.00         |      |                |              |
| 0812-000-00                   | G&A Telephone               | 0.00           | 0.00         |      |                |              |
| 0813-000-00                   | G&A Rent                    | 0.00           | 0.00         |      |                |              |
| 0814-000-00                   | G&A Depreciation            | 0.00           | 0.00         |      |                |              |
| 0815-000-00                   | G&A Amortization            | 0.00           | 0.00         |      |                |              |
| 0816-000-00                   | G&A Education Reimbursement | 0.00           | 0.00         |      |                |              |
| 0817-000-00                   | G&A Bank Fees               | 0.00           | 0.00         |      |                |              |
| 0818-000-00                   | G&A Membership Dues         | 0.00           | 0.00         |      |                |              |
| 0819-000-00                   | G&A Subscriptions           | 0.00           | 0.00         |      |                |              |
| COST SUBTOTAL: G001 NON LABOR |                             | 0.00           | 0.00         |      | 0.00           | 0.00         |

B & P COST LABOR

| ACCOUNT                         | DESCRIPTION          | CURRENT PERIOD | YEAR TO DATE | POOL         | CURRENT PERIOD       | YEAR TO DATE         |
|---------------------------------|----------------------|----------------|--------------|--------------|----------------------|----------------------|
| 2020-001-00                     | B&P Labor-Commercial | 0.00           | 0.00         | F002<br>O001 | 0.000000<br>0.000000 | 0.000000<br>0.000000 |
| 2020-002-00                     | B&P Labor-Government | 0.00           | 0.00         | F002<br>O001 | 0.000000<br>0.000000 | 0.000000<br>0.000000 |
| B & P COST SUBTOTAL: G001 LABOR |                      | 0.00           | 0.00         |              | 0.00                 | 0.00                 |

B & P COST NON LABOR

| ACCOUNT                             | DESCRIPTION                   | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|-------------------------------------|-------------------------------|----------------|--------------|------|----------------|--------------|
| 2021-001-00                         | B&P Travel-Commercial         | 0.00           | 0.00         |      |                |              |
| 2021-002-00                         | B&P Travel-Government         | 0.00           | 0.00         |      |                |              |
| 2022-001-00                         | B&P Consultants-Commercial    | 0.00           | 0.00         |      |                |              |
| 2022-002-00                         | B&P Consultants-Government    | 0.00           | 0.00         |      |                |              |
| 2023-001-00                         | B&P Materials-Commercial      | 0.00           | 0.00         |      |                |              |
| 2023-002-00                         | B&P Materials-Government      | 0.00           | 0.00         |      |                |              |
| 2024-001-00                         | B&P Travel Meals-Commercial   | 0.00           | 0.00         |      |                |              |
| 2024-002-00                         | B&P Travel Meals-Government   | 0.00           | 0.00         |      |                |              |
| 2025-001-00                         | B&P Supplies-Commercial       | 0.00           | 0.00         |      |                |              |
| 2025-002-00                         | B&P Supplies-Government       | 0.00           | 0.00         |      |                |              |
| 2026-001-00                         | B&P Equipment-Commercial      | 0.00           | 0.00         |      |                |              |
| 2026-002-00                         | B&P Equipment-Government      | 0.00           | 0.00         |      |                |              |
| 2027-001-00                         | B&P ODCs-Commercials          | 0.00           | 0.00         |      |                |              |
| 2027-002-00                         | B&P ODCs-Government           | 0.00           | 0.00         |      |                |              |
| 2028-001-00                         | B&P Subcontractors-Commercial | 0.00           | 0.00         |      |                |              |
| 2028-002-00                         | B&P Subcontractors-Government | 0.00           | 0.00         |      |                |              |
| B & P COST SUBTOTAL: G001 NON LABOR |                               | 0.00           | 0.00         |      | 0.00           | 0.00         |

B & P COST TOTAL: G001

|                        |  |      |      |  |  |  |
|------------------------|--|------|------|--|--|--|
| B & P COST TOTAL: G001 |  | 0.00 | 0.00 |  |  |  |
|------------------------|--|------|------|--|--|--|

I R & D COST LABOR

| ACCOUNT                           | DESCRIPTION           | CURRENT PERIOD | YEAR TO DATE | POOL         | CURRENT PERIOD       | YEAR TO DATE         |
|-----------------------------------|-----------------------|----------------|--------------|--------------|----------------------|----------------------|
| 3030-001-00                       | IR&D Labor-Commercial | 0.00           | 0.00         | F002<br>O001 | 0.000000<br>0.000000 | 0.000000<br>0.000000 |
| 3030-002-00                       | IR&D Labor-Government | 0.00           | 0.00         | F002<br>O001 | 0.000000<br>0.000000 | 0.000000<br>0.000000 |
| I R & D COST SUBTOTAL: G001 LABOR |                       | 0.00           | 0.00         |              | 0.00                 | 0.00                 |

I R & D COST NON LABOR

| ACCOUNT     | DESCRIPTION                  | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|-------------|------------------------------|----------------|--------------|------|----------------|--------------|
| 3031-001-00 | IR&D Travel-Commercial       | 0.00           | 0.00         |      |                |              |
| 3031-002-00 | IR&D Travel-Government       | 0.00           | 0.00         |      |                |              |
| 3032-001-00 | IR&D Consultants-Commercial  | 0.00           | 0.00         |      |                |              |
| 3032-002-00 | IR&D Consultants-Government  | 0.00           | 0.00         |      |                |              |
| 3033-001-00 | IR&D Travel Meals-Commercial | 0.00           | 0.00         |      |                |              |

POOL RATE CALCULATION

FISCAL YEAR 2003

| G001 Corporate G&A CONTINUED         |                                |                |              |      |              |
|--------------------------------------|--------------------------------|----------------|--------------|------|--------------|
| ACCOUNT                              | DESCRIPTION                    | CURRENT PERIOD | YEAR TO DATE | POOL | YEAR TO DATE |
| 3033-002-00                          | IR&D Travel Meals-Government   | 0.00           | 0.00         |      |              |
| 3034-001-00                          | IR&D Supplies-Commercial       | 0.00           | 0.00         |      |              |
| 3034-002-00                          | IR&D Supplies-Government       | 0.00           | 0.00         |      |              |
| 3035-001-00                          | IR&D Equipment-Commercial      | 0.00           | 0.00         |      |              |
| 3035-002-00                          | IR&D Equipment-Government      | 0.00           | 0.00         |      |              |
| 3036-001-00                          | IR&D ODCs-Commercial           | 0.00           | 0.00         |      |              |
| 3036-002-00                          | IR&D ODCs-Government           | 0.00           | 0.00         |      |              |
| 3037-001-00                          | IR&D Subcontractors-Commercial | 0.00           | 0.00         |      |              |
| 3037-002-00                          | IR&D Subcontractors-Government | 0.00           | 0.00         |      |              |
| 3038-001-00                          | IR&D Materials-Commercial      | 0.00           | 0.00         |      |              |
| 3038-002-00                          | IR&D Materials-Government      | 0.00           | 0.00         |      |              |
| IR & D COST SUBTOTAL: G001 NON LABOR |                                | 0.00           | 0.00         |      |              |
| IR & D COST TOTAL: G001              |                                | 0.00           | 0.00         |      |              |
| COST TOTAL: G001                     |                                | 0.00           | 0.00         |      |              |

| BASE LABOR                |                          |                |              |      |              |
|---------------------------|--------------------------|----------------|--------------|------|--------------|
| ACCOUNT                   | DESCRIPTION              | CURRENT PERIOD | YEAR TO DATE | POOL | YEAR TO DATE |
| 1000-001-00               | Direct Labor-Commercial  | 198.33         | 401.33       | O001 | 1,999.969999 |
| 1000-002-00               | Direct Labor-Government  | 0.00           | 18.21        | F002 | 4.637229     |
| 3030-001-00               | IR&D Labor-Commercial    | 0.00           | 0.00         | O001 | 0.000000     |
| 3034-001-00               | IR&D Supplies-Commercial | 0.00           | 0.00         | F002 | 0.000000     |
| BASE SUBTOTAL: G001 LABOR |                          | 198.33         | 419.54       |      | 2,004.61     |
|                           |                          |                |              |      | 2,201.36     |

| BASE NON LABOR                |                                |                |              |      |              |
|-------------------------------|--------------------------------|----------------|--------------|------|--------------|
| ACCOUNT                       | DESCRIPTION                    | CURRENT PERIOD | YEAR TO DATE | POOL | YEAR TO DATE |
| 1001-000-00                   | Consultant Labor-Corporate     | 0.00           | 0.00         |      |              |
| 1001-001-00                   | Consultant Labor-Commercial    | 9,000.00       | 14,500.00    | O002 | 0.000000     |
| 1001-002-00                   | Consultant Labor-Government    | 0.00           | 0.00         |      |              |
| 1002-001-00                   | Consultant Travel-Commercial   | 0.00           | -2,500.00    |      |              |
| 1002-002-00                   | Consultant Travel-Government   | 0.00           | 0.00         |      |              |
| 1003-001-00                   | Direct Travel-Commercial       | 39.00          | 639.00       |      |              |
| 1003-002-00                   | Direct Travel-Government       | 0.00           | 39.00        |      |              |
| 1004-001-00                   | Direct Travel Meals-Commercial | 0.00           | 0.00         |      |              |
| 1004-002-00                   | Direct Travel Meals-Government | 0.00           | 0.00         |      |              |
| 1005-001-00                   | Direct Equipment-Commercial    | 0.00           | 2,000.00     |      |              |
| 1005-002-00                   | Direct Equipment-Government    | 0.00           | 0.00         |      |              |
| 1006-001-00                   | Direct Supplies-Commercial     | 0.00           | 100.00       |      |              |
| 1006-002-00                   | Direct Supplies-Government     | 0.00           | 0.00         |      |              |
| 1007-001-00                   | COGS-Commercial                | 0.00           | 0.00         |      |              |
| 1007-002-00                   | COGS-Government                | 0.00           | 0.00         |      |              |
| 1008-001-00                   | Other Direct Costs-Commercial  | 0.00           | 1,750.00     |      |              |
| 1008-002-00                   | Other Direct Costs-Government  | 0.00           | 0.00         |      |              |
| 1009-001-00                   | Subcontractors-Commercial      | 0.00           | 0.00         |      |              |
| 1009-002-00                   | Subcontractors-Government      | 0.00           | 0.00         |      |              |
| 1010-001-00                   | Subcontractor Travel-Comm      | 0.00           | 0.00         |      |              |
| 1010-002-00                   | Subcontractor Travel-Govt      | 0.00           | 0.00         |      |              |
| 1011-001-00                   | Subcontractor Material-Comm    | 0.00           | 0.00         |      |              |
| 1011-002-00                   | Subcontractor Material-Govt    | 0.00           | 0.00         |      |              |
| 1012-001-00                   | Subcontractor Fee-Comm         | 0.00           | 0.00         |      |              |
| 1012-002-00                   | Subcontractor Fee-Govt         | 0.00           | 0.00         |      |              |
| 1013-001-00                   | Subcontractor Other-Comm       | 0.00           | 0.00         |      |              |
| 1013-002-00                   | Subcontractor Other-Govt       | 0.00           | 0.00         |      |              |
| 1014-001-00                   | Finished Goods-Commercial      | 0.00           | 0.00         |      |              |
| 1014-002-00                   | Finished Goods-Government      | 0.00           | 0.00         |      |              |
| 1015-001-00                   | Raw Materials-Commercial       | 0.00           | 0.00         |      |              |
| 1015-002-00                   | Raw Materials-Government       | 0.00           | 0.00         |      |              |
| BASE SUBTOTAL: G001 NON LABOR |                                | 9,039.00       | 16,528.00    |      |              |
| BASE TOTAL: G001              |                                | 11,241.94      | 19,148.90    |      |              |

|                    |           |           |
|--------------------|-----------|-----------|
| RATE: G001         | 0.000000% | 0.000000% |
| ACTUAL COST: G001  | 0.00      | 0.00      |
| APPLIED COST: G001 | 0.00      | 0.00      |
| VARIANCE:          | 0.00      | 0.00      |

|            |             |           |
|------------|-------------|-----------|
| PROJECTED: | 15.000000%  | 2,872.34  |
| ACTUAL:    | 0.000000%   | 0.00      |
| VARIANCE:  | -15.000000% | -2,872.34 |

## POOL RATE CALCULATION

FISCAL YEAR 2003

G002 G&amp;A-Commercial Sector

| COST LABOR                |             | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|---------------------------|-------------|----------------|--------------|------|----------------|--------------|
| ACCOUNT                   | DESCRIPTION |                |              |      |                |              |
| COST SUBTOTAL: G002 LABOR |             | 0.00           | 0.00         |      | 0.00           | 0.00         |

| COST NON LABOR                |             | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|-------------------------------|-------------|----------------|--------------|------|----------------|--------------|
| ACCOUNT                       | DESCRIPTION |                |              |      |                |              |
| COST SUBTOTAL: G002 NON LABOR |             | 0.00           | 0.00         |      | 0.00           | 0.00         |

| B & P COST LABOR                |             | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|---------------------------------|-------------|----------------|--------------|------|----------------|--------------|
| ACCOUNT                         | DESCRIPTION |                |              |      |                |              |
| B & P COST SUBTOTAL: G002 LABOR |             | 0.00           | 0.00         |      | 0.00           | 0.00         |

| B & P COST NON LABOR                |             | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|-------------------------------------|-------------|----------------|--------------|------|----------------|--------------|
| ACCOUNT                             | DESCRIPTION |                |              |      |                |              |
| B & P COST SUBTOTAL: G002 NON LABOR |             | 0.00           | 0.00         |      | 0.00           | 0.00         |

|                        |  |      |      |  |  |  |
|------------------------|--|------|------|--|--|--|
| B & P COST TOTAL: G002 |  | 0.00 | 0.00 |  |  |  |
|------------------------|--|------|------|--|--|--|

| I R & D COST LABOR                |             | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|-----------------------------------|-------------|----------------|--------------|------|----------------|--------------|
| ACCOUNT                           | DESCRIPTION |                |              |      |                |              |
| I R & D COST SUBTOTAL: G002 LABOR |             | 0.00           | 0.00         |      | 0.00           | 0.00         |

| I R & D COST NON LABOR                |             | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|---------------------------------------|-------------|----------------|--------------|------|----------------|--------------|
| ACCOUNT                               | DESCRIPTION |                |              |      |                |              |
| I R & D COST SUBTOTAL: G002 NON LABOR |             | 0.00           | 0.00         |      | 0.00           | 0.00         |

|                          |  |      |      |  |  |  |
|--------------------------|--|------|------|--|--|--|
| I R & D COST TOTAL: G002 |  | 0.00 | 0.00 |  |  |  |
|--------------------------|--|------|------|--|--|--|

|                  |  |      |      |  |  |  |
|------------------|--|------|------|--|--|--|
| COST TOTAL: G002 |  | 0.00 | 0.00 |  |  |  |
|------------------|--|------|------|--|--|--|

| BASE LABOR                |             | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|---------------------------|-------------|----------------|--------------|------|----------------|--------------|
| ACCOUNT                   | DESCRIPTION |                |              |      |                |              |
| BASE SUBTOTAL: G002 LABOR |             | 0.00           | 0.00         |      | 0.00           | 0.00         |

| BASE NON LABOR                |             | CURRENT PERIOD | YEAR TO DATE | POOL | CURRENT PERIOD | YEAR TO DATE |
|-------------------------------|-------------|----------------|--------------|------|----------------|--------------|
| ACCOUNT                       | DESCRIPTION |                |              |      |                |              |
| BASE SUBTOTAL: G002 NON LABOR |             | 0.00           | 0.00         |      | 0.00           | 0.00         |

|                  |  |      |      |  |  |  |
|------------------|--|------|------|--|--|--|
| BASE TOTAL: G002 |  | 0.00 | 0.00 |  |  |  |
|------------------|--|------|------|--|--|--|

|            |  |           |           |  |  |  |
|------------|--|-----------|-----------|--|--|--|
| RATE: G002 |  | 0.000000% | 0.000000% |  |  |  |
|------------|--|-----------|-----------|--|--|--|

|                    |  |      |      |  |  |  |
|--------------------|--|------|------|--|--|--|
| ACTUAL COST: G002  |  | 0.00 | 0.00 |  |  |  |
| APPLIED COST: G002 |  | 0.00 | 0.00 |  |  |  |
| VARIANCE:          |  | 0.00 | 0.00 |  |  |  |

|            |  |             |      |  |  |  |
|------------|--|-------------|------|--|--|--|
| PROJECTED: |  | 10.000000%  | 0.00 |  |  |  |
| ACTUAL:    |  | 0.000000%   | 0.00 |  |  |  |
| VARIANCE:  |  | -10.000000% | 0.00 |  |  |  |