

RUN DATE: 01/23/03  
 RUN TIME: 10:47:45

UNITED STATES DEPARTMENT OF TREASURY  
 BUREAU OF THE PUBLIC DEBT  
 OFFICE OF PUBLIC DEBT ACCOUNTING  
 DIVISION OF FEDERAL INVESTMENTS  
 TRIAL BALANCE (FINAL)  
 FOR PERIOD OF 11/30/2002 THRU 12/31/2002

FEDERAL DISABILITY INSURANCE TRUST FUND  
 ACCT: 20X8007

SGL Acct #	GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	2,712.96	33,708,506,656.56	33,705,936,528.95	2,572,840.57
1335	OTHER RECEIVABLES	74,269,000.00	0.00	0.00	74,269,000.00
1340	ACCRUED INCOME RECEIVABLE	3,856,314,028.20	764,162,346.69	4,619,143,484.26	1,332,890.63
1610	PRINCIPAL ON INVESTMENTS	155,281,419,000.00	10,866,504,000.00	5,768,301,000.00	160,379,622,000.00
1611	DISCOUNT ON PURCHASE	(222,640.00)	0.00	0.00	(222,640.00)
1613	AMORTIZATION DISC/PREM	88,969.54	1,008.12	0.00	89,977.66
	<b>TOTAL ASSETS</b>	<b>159,211,871,070.70</b>	<b>45,339,174,011.37</b>	<b>44,093,381,013.21</b>	<b>160,457,664,068.86</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	16,826,626,016.67	16,826,626,016.67	15,932,840,266.08	15,932,840,266.08
2155	EXPENDITURE TRANSFER PAY	401,337,934.53	415,057,601.00	774,176,477.82	760,456,811.35
	<b>TOTAL LIABILITIES</b>	<b>17,227,963,951.20</b>	<b>17,241,683,617.67</b>	<b>16,707,016,743.90</b>	<b>16,693,297,077.43</b>
	<b>TOTAL NET ASSETS</b>	<b>141,983,907,119.50</b>	<b>62,580,857,629.04</b>	<b>60,800,397,757.11</b>	<b>143,764,366,991.43</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED G/L	10,083.47	0.00	0.00	10,083.47
3310	PRIOR UNDISTRIBUTED INC	140,085,565,645.73	0.00	0.00	140,085,565,645.73
	<b>TOTAL CAPITAL</b>	<b>140,085,575,729.20</b>	<b>0.00</b>	<b>0.00</b>	<b>140,085,575,729.20</b>
<b>INCOME</b>					
5310	INTEREST ON INVESTMENTS	1,552,741,268.69	4,619,143,484.26	5,409,260,837.64	2,342,858,622.07
5310	UNNEGOTIATED CHECK REIMBUR:	638,010.90	0.00	0.00	638,010.90
5310	CMIA INTEREST INCOME	0.00	0.00	531,596.00	531,596.00
5750	REIMBURSE UNION ACTIVITY	0.00	0.00	1,161,672.87	1,161,672.87
5750	CIRHBA	0.00	0.00	19,766.09	19,766.09
5750	INCOME TAX ON BENEFITS	261,902,600.71	0.00	466,697.37	262,369,298.08
5800	DEPOSITS BY STATES	3,523.30	0.00	0.00	3,523.30
5800	EMPLOYMENT TAX RECEIPTS - FIC	11,193,000,000.00	0.00	6,174,000,000.00	17,367,000,000.00
5800	EMPLOYMENT TAX RECEIPTS - SE	40,000,000.00	4,409,000.00	54,409,000.00	90,000,000.00
5900	TREASURY OFFSET PROGRAM	582,393.69	37,773.81	197,126.43	741,746.31
5320	ADMINISTRATIVE FEES REVENUE	2,685,463.15	0.00	6,157,816.43	8,843,279.58
5310	AMORTIZATION/ACCRETION	1,954.27	0.00	1,008.12	2,962.39
	<b>TOTAL INCOME</b>	<b>13,051,555,214.71</b>	<b>4,623,590,258.07</b>	<b>11,646,205,520.95</b>	<b>20,074,170,477.59</b>
<b>EXPENSE</b>					
6330	CMIA INTEREST EXPENSE	0.00	227,408.00	0.00	227,408.00
5760	SSA LAE ANNUAL	0.00	712,082,721.73	215,253,716.00	496,829,005.73
5760	SSA LAE NO YEAR	0.00	21,588,024.06	3,107,864.00	18,480,160.06
5760	RAILROAD RETIREMENT BOARD E.	0.00	249,005,000.00	198,500,000.00	50,505,000.00
5760	SSA LAE OIG	0.00	12,066,367.03	2,204,055.00	9,862,312.03
5760	SSA LAE MULTI YEAR	0.00	29,029,296.00	29,029,296.00	0.00
5765	TRANSFERS OUT - BENEFIT PAYM	11,148,327,818.16	21,490,359,277.11	16,826,626,016.67	15,812,061,078.60
6100	TREASURY ADMIN EXPENSE - GF	3,923,752.21	1,961,876.10	0.00	5,885,628.31
6100	TREASURY ADMIN EXPENSE - BPD	36,406.24	22,268.94	0.00	58,675.18
6100	TREASURY OFFSET PROGRAM FEI	14,308.80	3,326.40	143.75	17,491.45
6100	TREASURY ADMIN EXPENSE - FMS	921,539.00	530,917.00	0.00	1,452,456.00
	<b>TOTAL EXPENSE</b>	<b>11,153,223,824.41</b>	<b>22,516,876,482.37</b>	<b>17,274,721,091.42</b>	<b>16,395,379,215.36</b>
	<b>TOTAL EQUITY</b>	<b>141,983,907,119.50</b>	<b>27,140,466,740.44</b>	<b>28,920,926,612.37</b>	<b>143,764,366,991.43</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>89,721,324,369.48</b>	<b>89,721,324,369.48</b>	<b>0.00</b>

Federal Disability Insurance Trust Fund  
20X8007  
Income Statement (Final)  
For Period 10/01/02 through 12/31/02

RECEIPTS	<u>Current Month</u>	<u>Year-To-Date</u>
Revenue		
Administrative Fees Revenue	6,157,816.43	8,843,279.58
CIRHBA	19,766.09	19,766.09
Deposits by States	0.00	3,523.30
Employment Tax Receipts - FICA	6,174,000,000.00	17,367,000,000.00
Employment Tax Receipts - SECA	50,000,000.00	90,000,000.00
Income Tax on Benefits	466,697.37	262,369,298.08
Reimburse Union Activity	1,161,672.87	1,161,672.87
Treasury Offset Program	159,352.62	741,746.31
Gross Revenue	<u>\$ 6,231,965,305.38</u>	<u>\$ 17,730,139,286.23</u>
Investment Income		
1. Interest on Investments	790,118,361.50	2,342,861,584.46
CMIA Interest Income	531,596.00	531,596.00
Unnegotiated Check Reimbursement	0.00	638,010.90
Total Investment Income	<u>790,649,957.50</u>	<u>2,344,031,191.36</u>
Net Receipts	<u>\$ 7,022,615,262.88</u>	<u>\$ 20,074,170,477.59</u>
OUTLAYS		
CMIA Interest Expense	227,408.00	227,408.00
2. Railroad Retirement Board Exp	50,505,000.00	50,505,000.00
3. SSA LAE Annual	496,829,005.73	496,829,005.73
3. SSA LAE No Year	18,480,160.06	18,480,160.06
3. SSA LAE OIG	9,862,312.03	9,862,312.03
3. SSA LAE Multi Year	0.00	0.00
Trea Admin Expense - BPD	22,268.94	58,675.18
Treasury Adm Exp - FMS	530,917.00	1,452,456.00
Trea Admin Expense - GF	1,961,876.10	5,885,628.31
Treasury Offset Prg Fee	3,182.65	17,491.45
Total Outlays	<u>\$ 578,422,130.51</u>	<u>\$ 583,318,136.76</u>
NONEXPENDITURE TRANSFERS		
4. Transfer Out - Bene Pmt	<u>4,663,733,260.44</u>	<u>15,812,061,078.60</u>
Total NonExpenditure Transfers	<u>4,663,733,260.44</u>	<u>15,812,061,078.60</u>
Total Outlays/Transfers	<u>5,242,155,390.95</u>	<u>16,395,379,215.36</u>
NET INCREASE/(DECREASE)	<u>\$ 1,780,459,871.93</u>	<u>\$ 3,678,791,262.23</u>

**Footnotes:**

1. Interest on Investments is reported on the accrual basis. Includes interest collected, premium paid, and accrued interest purchased.

	<u>Current Month</u>	<u>Year-To-Date</u>
Interest on Investments cash basis: \$	\$ 4,645,098,490.95	\$ 4,661,355,939.92

2. Includes Railroad Retirement Board Accrual
3. Includes SSA LAE Accruals
4. Includes Benefit Payment Accrual

Federal Disability Insurance  
Trust Fund  
20X8007  
Balance Sheet (Final)  
As of 12/31/02

ASSETS

Undisbursed Balances			
Funds Available for Investment	\$	2,572,840.57	
Total Undisbursed Balance			\$ 2,572,840.57
Receivables:			
Interest Receivable	\$	1,332,890.63	
1. Other Receivables		74,269,000.00	
			\$ 75,601,890.63
Investments:			
U.S. Treasury Special Issues:			
Certificates of Indebtedness	\$	8,977,007,000.00	
Bonds		151,372,365,000.00	
U.S. Treasury Marketable Securities:			
U.S. Treasury Bonds		30,250,000.00	
Discount on Purchase		(222,640.00)	
Premium on Purchase		0.00	
Amortization Disc/Prem		89,977.66	
Net Investments			\$ 160,379,489,337.66
TOTAL ASSETS			\$ 160,457,664,068.86

LIABILITIES & EQUITY

Liabilities:			
2. Payable for Tansfers	\$	15,932,840,266.08	
3. Expenditure Transfers Payable		760,456,811.35	
			\$ 16,693,297,077.43
Equity:			
Beginning Balance	\$	140,085,575,729.20	
Net Change	\$	3,678,791,262.23	
Total Equity			\$ 143,764,366,991.43
TOTAL LIABILITY/EQUITY			\$ 160,457,664,068.86

**Footnote:**

1. Includes FY 2000 MSWC of \$36,370,000 and FY 2001 MSWC of \$37,899,000.
2. Includes Benefit Payment Accrual.
3. Includes RRB Accrual of \$249,005,000.00 and LAE Accruals of \$511,451,811.35.

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: January 23, 2003

Federal Disability Insurance  
Trust Fund  
20X8007  
Budgetary Accounts (Final)  
As of December 31, 2002

	<u>BEGINNING</u>	<u>CURRENT ACTIVITY</u>	<u>ENDING BALANCE</u>
<b>411400 Appropriated Trust Fund Receipts</b>	11,515,069,440.72	10,877,595,392.33	22,392,664,833.05
<b>Auth Made Avail from Receipt or Approp</b>			
<b>415700 Balances Previously Precluded from Oblig</b>	0.00	0.00	0.00
<b>Allocations of Realized Authority - To be</b>			
<b>416600 Transferred From Invested Balances</b>	(16,826,626,016.67)	893,785,750.59	(15,932,840,266.08)
<b>Allocations of Realized Authority - Transferred</b>			
<b>416700 From Invested Balances</b>	(11,304,631,673.04)	(5,557,519,011.03)	(16,862,150,684.07)
<b>490100 Delivered Orders - Obligations, Unpaid</b>	(401,337,934.53)	(359,118,876.82)	(760,456,811.35)
<b>412400 Amts Approp F/Specific Treas Mgd Trust Fd</b>	0.00	0.00	0.00
<b>TAFS Payable Rescinded</b>			
<b>438400 Rescided Amts Approp From Specific</b>	0.00	0.00	0.00
<b>Treas Mgd Tust Fd TAFS Desig by Treas</b>			
<b>as "Available"</b>			
<b>490200 Delivered Orders - Obligations, Paid</b>	(220,835,108.25)	(219,303,253.69)	(440,138,361.94)
<b>462000 Unobligated Funds Not Subject to Apportionment</b>	(363,920,016.51)	(5,635,440,001.38)	(5,999,360,017.89)
<b>420100 Total Actual Resources - Collected</b>	155,291,819,053.53	0.00	155,291,819,053.53
<b>Receipts and Appropriations Temporarily</b>			
<b>439700 Precluded from Obligation</b>	(137,689,537,745.25)	0.00	(137,689,537,745.25)
	0.00		0.00

Federal Disability Insurance  
Trust Fund  
20X8007  
Budgetary Reconciliation (Final)  
As of December 31, 2002

**PROPRIETARY ACCOUNTS**

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>
531010	Interest on Investments(Cash)	4,661,355,939.92
531001	Interest Reimbursement from SSA	#N/A
531003	Unnegotiated Check Interest	638,010.90
531005	CMAI Interest	531,596.00
575020	CIRBHA	19,766.09
575010	Reimbursement of Union Activity	1,161,672.87
580001	Deposits by States	3,523.30
580002	Income Tax on Benefits	262,369,298.08
580006	Income Tax Credit Reimbursement - FICA	#N/A
580005	Income Tax Credit Reimbursement - SECA	#N/A
560001	Gifts	#N/A
580004	Employment Tax Receipts - FICA	17,367,000,000.00
580005	Employment Tax Receipts - SECA	90,000,000.00
590005	IRS Tax Refund Offset	#N/A
590006	Treasury Offset	741,746.31
532002	Administrative Fees Revenue	8,843,279.58
575011	Military Service Wage Credit - Army	0.00
575012	Military Service Wage Credit - Navy	0.00
575013	Military Service Wage Credit - Marine Corps	0.00
575014	Military Service Wage Credit - Air Force	0.00
575015	Military Service Wage Credit - PHS	0.00
575016	Military Service Wage Credit - Coast Guard	0.00
575017	Military Service Wage Credit - NOAA	0.00
589001	Refund Employment Tax Receipts	#N/A
	Gain/Loss	0.00
	Realized Discount	0.00
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>	----- 22,392,664,833.05 =====
576001	Transfers Out-SSA LAE Annual	
576002	Transfers Out-SSA No Year	
576009	Transfers - LAE OIG	
576018	Transfer - SSA LAE Multi Yr	
576008	Railroad Retirement Board Payable	
	Total 2155	(760,456,811.35)
<b>490100</b>	<b>Delivered Orders - Obligations, Unpaid</b>	----- (760,456,811.35) =====
<b>412400</b>	<b>Amts Approp F/Specific Treas Mgd Trust Fd TAFS Payable Rescinded</b>	----- 0.00 =====
<b>438400</b>	<b>Rescided Amts Approp From Specific Treas Mgd Tust Fd TAFS Desig by Treas as "Available"</b>	----- (2,074,400.20) 2,074,400.20 -----
	Less entry to bring authority rescinded in prior year forward as current year authority	----- 0.00 =====

Federal Disability Insurance  
Trust Fund  
20X8007  
Budgetary Reconciliation (Final)  
As of December 31, 2002

576001	Transfers Out-SSA LAE Annual	(435,332,501.00)	
576002	Transfers Out-SSA No Year	3,329,172.00	
576008	Railroad Retirement Board Expense	0.00	
576009	Transfers - LAE OIG	(493,374.00)	
576010	Quinquennial Adjustment	0.00	
576018	Transfer - SSA LAE Multi Yr	0.00	
610010	Treasury Admin Expense - GF	(5,885,628.31)	
610041	Treasury Admin Expense - BPD	(58,675.18)	
610004	Treasury Offset Program Fee	(17,491.45)	
610005	Treasury Admin Expense - FMS	(1,452,456.00)	
633001	CMIA Interest Expense	(227,408.00)	
			-----
<b>490200</b>	<b>Delivered Orders - Obligations, Paid</b>		<b>(440,138,361.94)</b>
			=====

Federal Disability Insurance  
Trust Fund  
20X8007  
Budgetary Reconciliation (Final)  
As of December 31, 2002

531010	Interest on Investments(Cash)	4,661,355,939.92	
531001	Interest Reimbursement from SSA	#N/A	
531003	Unnegotiated Check Interest	638,010.90	
531005	CMA Interest	531,596.00	
575020	CIRBHA	19,766.09	
575010	Reimbursement of Union Activity	1,161,672.87	
580001	Deposits by States	3,523.30	
580002	Income Tax on Benefits	262,369,298.08	
580006	Income Tax Credit Reimbursement - FICA	#N/A	
580005	Income Tax Credit Reimbursement - SECA	#N/A	
560001	Gifts	#N/A	
580004	Employment Tax Receipts - FICA	17,367,000,000.00	
580005	Employment Tax Receipts - SECA	90,000,000.00	
590005	IRS Tax Refund Offset	#N/A	
590006	Treasury Offset	741,746.31	
532002	Administrative Fees Revenue	8,843,279.58	
575011	Military Service Wage Credit - Army	0.00	
575012	Military Service Wage Credit - Navy	0.00	
575013	Military Service Wage Credit - Marine Corps	0.00	
575014	Military Service Wage Credit - Air Force	0.00	
575015	Military Service Wage Credit - PHS	0.00	
575016	Military Service Wage Credit - Coast Guard	0.00	
575017	Military Service Wage Credit - NOAA	0.00	
589001	Refund Employment Tax Receipts	#N/A	
576501	Transfer - SSA Benefit Payment	(15,812,061,078.60)	
576001	Transfers Out-SSA LAE Annual	(496,829,005.73)	
576002	Transfers Out-SSA No Year	(18,480,160.06)	
576008	Railroad Retirement Board Expense	(50,505,000.00)	
576009	Transfers - LAE OIG	(9,862,312.03)	
576010	Quinquennial Adjustment	0.00	
576018	Transfer - SSA LAE Multi Yr	0.00	
610010	Treasury Admin Expense - GF	(5,885,628.31)	
610041	Treasury Admin Expense - BPD	(58,675.18)	
610004	Treasury Offset Program Fee	(17,491.45)	
610005	Treasury Admin Expense - FMS	(1,452,456.00)	
633001	CMA Interest Expense	(227,408.00)	
215000	Liability for Allocation Transfers - Benefit Payment	0.00	
215500	Expenditure Transfer - RR Board	0.00	
	<b>Rescinded amt made available</b>	2,074,400.20	
	<b>New Budget Authority</b>	0.00	
			-----
<b>462000</b>	<b>Unobligated Funds Not Subject to Apportionment</b>		(5,999,360,017.89)
			=====
			-----

Federal Disability Insurance  
Trust Fund  
20X8007  
Budgetary Reconciliation (Final)  
As of December 31, 2002

<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>		0.00
			=====
			-----
<b>416600</b>	<b>Allocations of Realized Authority - To be Transferred From Invested Balances</b>		
	Benefit Payment Payable Letter Amount	(15,932,840,266.08)	
	<b>Total</b>		(15,932,840,266.08)
			=====
<b>416700</b>	<b>Allocations of Realized Authority - Transferred From Invested Balances</b>		
	Actual Transfers Year to Date	(16,862,150,684.07)	
	<b>Total</b>		(16,862,150,684.07)
			=====
<b>439700</b>	<b>Receipts and Appropriations Temporarily Precluded from Obligation</b>	(137,689,537,745.25)	
	<b>Total</b>		(137,689,537,745.25)
			=====
<b>420100</b>	<b>Total Actual Resources - Collected</b>	155,291,819,053.53	
			-----
			155,291,819,053.53
			=====

<b>ASSETS</b>			
101010	Fund Balance with Treasury	2,572,840.57	
161010	Certificates of Indebtedness	8,977,007,000.00	
161020	Bonds	151,372,365,000.00	
161021	US Treasury Bonds	30,250,000.00	160,379,622,000.00
215000	Payable for Transfers of Currently Invested Balances -	(15,932,840,266.08)	
215500	Expenditure Transfer - RR Board & LAE's	(760,456,811.35)	
	<b>Total Assets</b>		143,688,897,763.14
			=====
<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>			(143,688,897,763.14)
			=====
			0.00

Federal Disability Insurance Trust Fund  
20X8007  
Budgetary Accounts - Closing Balances (Final)  
As of December 31, 2002

<b>420100</b>	<b>Total Actual Resources - Collected</b>	<b>160,382,194,840.57</b>
<b>439700</b>	<b>Receipts and Appropriations Temporarily Precluded from Obligation</b>	<b>(143,688,897,763.14)</b>
<b>490100</b>	<b>Delivered Orders - Obligations, Unpaid</b>	<b>(760,456,811.35)</b>
<b>416600</b>	<b>Allocations of Realized Authority - To be Transferred From Invested Balances</b>	<b>(15,932,840,266.08)</b>
<b>438400</b>	<b>Rescinded Amt's Approp (Expenditures)</b>	<b>0.00</b>
		(0.00)

Dec-03

FACTS II Adjusted Trial Balance Report

<u>SGL Account</u>	<u>TAFS</u>	<u>20X8007</u>	
	<u>Beg/End Balance</u>	<u>Amount</u>	
1010	E	2,572,840.57	
1610	B	155,286,612,000.00	
1610	E	160,379,622,000.00	
4114	E	22,392,664,833.05	
4124	E	0.00	
4157	E	0.00	
4166	B	(16,982,929,871.55)	
4166	E	(15,932,840,266.08)	
4167	E	(16,862,150,684.07)	
4201	B	155,291,819,053.53	
4201	E	155,291,819,053.53	
4384	B	(2,074,400.20)	
4384	E	0.00	
4397	B	(137,689,537,745.25)	
4397	E	(137,689,537,745.25)	
4620	B	0.00	
4620	E	(5,999,360,017.89)	
4901	B	(617,277,036.53)	
4901	E	(760,456,811.35)	
4902	E	B	(129,185,914.62)
4902	E	N	(310,952,447.32)
			(440,138,361.94)
			0.00