

RUN DATE: 04/18/02  
 RUN TIME: 08:37:15

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 02/28/2002 THRU 03/31/2002

FEDERAL DISABILITY INSURANCE TRUST FUND

ACCT: 208007

G/L

ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
	ASSETS				
1010	CASH	76,433,304.01	26,311,539,558.82	26,385,506,714.20	2,466,148.63
1340	ACCRUED INCOME RECEIVABLE	1,401,644,820.07	764,325,195.23	22,743,928.74	2,143,226,086.56
1335	OTHER RECEIVABLES	74,269,000.00	0.00	0.00	74,269,000.00
1610	PRINCIPAL ON INVESTMENTS	143,596,323,000.00	6,802,981,000.00	5,683,305,000.00	144,715,999,000.00
1611	DISCOUNT ON PURCHASE	(222,640.00)	0.00	0.00	(222,640.00)
1612	PREMIUM ON PURCHASE	0.00	0.00	0.00	0.00
1613	AMORTIZATION DISC/PREM	80,678.09	894.84	0.00	81,572.93
	** TOTAL ASSETS	145,148,528,162.17	33,878,846,648.89	32,091,555,642.94	146,935,819,168.12
	LIABILITIES				
2150	LIABILITY FOR ALLOCATION	13,675,076,580.91	13,675,076,580.91	14,407,991,487.24	14,407,991,487.24
2155	EXPENDITURE TRANSFER PAY	1,772,960,155.29	293,813,193.03	422,616,031.80	1,901,762,994.06
	** TOTAL LIABILITIES	15,448,036,736.20	13,968,889,773.94	14,830,607,519.04	16,309,754,481.30
	** TOTAL NET ASSETS	129,700,491,425.97	47,847,736,422.83	46,922,163,161.98	130,626,064,686.82
	CAPITAL				
3310	PRIOR UNDISTRIBUTED GAIN	7,801.71	0.00	0.00	7,801.71
3310	DISTRIBUTED GAIN/LOSS	0.00	0.00	0.00	0.00
3310	PRIOR UNDISTRIBUTED INC	124,220,419,805.23	0.00	0.00	124,220,419,805.23
	** TOTAL CAPITAL	124,220,427,606.94	0.00	0.00	124,220,427,606.94
	INCOME				
5310	INTEREST ON INVESTMENTS	3,557,055,358.40	22,743,928.74	786,005,363.18	4,320,316,792.84
5310	INTEREST REIM. FROM SSA	0.00	136,255.00	0.00	(136,255.00)
5310	UNNEGOTIATED CHECK REIM	584,486.92	0.00	548,329.16	1,132,816.08
5310	CMIA INTEREST INCOME	659,350.00	0.00	0.00	659,350.00
5750	REIM UNION ACTIVITY	800,572.41	0.00	0.00	800,572.41
5750	CIRHBA	53,515.11	0.00	29,685.39	83,200.50
5750	INCOME TAX ON BENEFITS	490,306,931.70	0.00	515,149.38	490,822,081.08
5750	INC TAX CR REIMB - SECA	16,674.36	0.00	28,503.87	45,178.23
5750	INC TAX CR REIMB - FICA	(17.90)	223.66	0.00	(241.56)
5800	DEPOSITS BY STATES	2,117.99	0.00	0.00	2,117.99
5800	EMPLY TAX REC. - FICA	28,978,719,843.57	0.00	6,575,261,492.96	35,553,981,336.53
5800	EMPLY TAX REC - SECA	659,809,903.63	0.00	141,210,007.58	801,019,911.21
5900	IRS TAX REFUND OFFSET P	(201.00)	0.00	0.00	(201.00)
5900	TREASURY OFFSET PROGRAM	5,215,641.32	91,237.23	9,152,189.53	14,276,593.62
5320	ADMINISTRATIVE FEES REV	11,418,351.12	0.00	2,463,678.09	13,882,029.21
	AMORTIZATION/ACCRETION				
5310	INTEREST ON INVEST/AMOR	4,311.84	0.00	894.84	5,206.68
	** TOTAL INCOME	33,704,646,839.47	22,971,644.63	7,515,215,293.98	41,196,890,488.82
	EXPENSE				
6330	CMIA INTEREST EXPENSE	163,070.00	0.00	0.00	163,070.00
5760	TRANSF - LAE SSA ANNUAL	1,914,159,937.09	129,729,691.00	129,729,691.03	1,914,159,937.06
5760	TRANSF - LAE SSA NO YR	320,640,887.25	122,760,993.80	4,613,364.00	438,788,517.05
5760	RAILROAD RETIREMENT BOA	4,300,000.00	282,500,000.00	180,300,000.00	106,500,000.00
5760	TRANSFERS - LAE OIG	35,968,706.95	1,138,540.00	1,138,540.00	35,968,706.95
5765	TRANSFER OUT - BENE PMT	25,936,928,978.77	20,019,879,222.31	13,675,076,580.91	32,281,731,620.17
6100	TREA ADMIN EXPENSE - GF	9,001,777.84	559,880.67	0.00	9,561,658.51
6100	TREA ADMIN EXPENSE-BPD	102,734.80	23,714.86	0.00	126,449.66
6100	TREASURY OFFSET PRG FEE	74,959.40	112,648.80	372.00	187,236.20
6100	TREASURY ADM EXP - FMS	3,244,250.10	824,245.00	0.00	4,068,495.10
	** TOTAL EXPENSE	28,224,585,302.20	20,557,528,936.44	13,990,858,547.94	34,791,255,690.70
	GAIN/LOSS				
7110	REALIZED GAIN	2,281.76	0.00	0.00	2,281.76
	UNREALIZED GAIN/LOSS	0.00	0.00	0.00	0.00
	** TOTAL GAIN/LOSS	2,281.76	0.00	0.00	2,281.76
	TOTAL EQUITY	129,700,491,425.97	20,580,500,581.07	21,506,073,841.92	130,626,064,686.82
	BALANCE	0.00	68,428,237,003.90	68,428,237,003.90	0.00

Federal Disability Insurance Trust Fund  
20X8007  
Income Statement (Final)  
For Period 10/01/01 through 03/31/02

RECEIPTS	<u>Current Month</u>	<u>Year-To-Date</u>
Revenue		
Administrative Fees Rev	2,463,678.09	13,882,029.21
CIRHBA	29,685.39	83,200.50
CMIA Interest Income	0.00	659,350.00
Deposits by States	0.00	2,117.99
Emply Tax Rec. - FICA	6,575,261,492.96	35,553,981,336.53
Emply Tax Rec - SECA	141,210,007.58	801,019,911.21
Income Tax on Benefits	515,149.38	490,822,081.08
Inc Tax Cr Reimb - SECA	28,503.87	45,178.23
Inc Tax Cr Reimb - FICA	(223.66)	(241.56)
IRS Tax Refund Offset P	0.00	(201.00)
Reim Union Activity	0.00	800,572.41
Treasury Offset Program	9,060,952.30	14,276,593.62
Gross Revenue	<u>\$ 6,728,569,245.91</u>	<u>\$ 36,875,571,928.22</u>
Investment Income		
1. Interest on Investments	763,262,329.28	4,320,321,999.52
Interest Reim. From SSA	(136,255.00)	(136,255.00)
Unnegotiated Check Reimbursement	548,329.16	1,132,816.08
Subtotal Investment Income	<u>763,674,403.44</u>	<u>4,321,318,560.60</u>
Realized Gain/(Loss)		
Realized Gain	0.00	2,281.76
Total Investment Income	<u>763,674,403.44</u>	<u>4,321,320,842.36</u>
Net Receipts	<u>\$ 7,492,243,649.35</u>	<u>\$ 41,196,892,770.58</u>
OUTLAYS		
CMIA Interest Expense	0.00	163,070.00
2. Railroad Retirement BOA	102,200,000.00	106,500,000.00
3. Transf - LAE SSA Annual	(0.03)	1,914,159,937.06
3. Transf - LAE SSA No Yr	118,147,629.80	438,788,517.05
3. Transfers - LAE OIG	0.00	35,968,706.95
Trea Admin Expense - BPD	23,714.86	126,449.66
Treasury Adm Exp - FMS	824,245.00	4,068,495.10
Trea Admin Expense - GF	559,880.67	9,561,658.51
Treasury Offset Prg Fee	112,276.80	187,236.20
Total Outlays	<u>\$ 221,867,747.10</u>	<u>\$ 2,509,524,070.53</u>
NONEXPENDITURE TRANSFERS		
4. Transfer Out - Bene Pmt	<u>6,344,802,641.40</u>	<u>32,281,731,620.17</u>
Total NonExpenditure Transfers	<u>6,344,802,641.40</u>	<u>32,281,731,620.17</u>
Total Outlays/Transfers	<u>6,566,670,388.50</u>	<u>34,791,255,690.70</u>
NET INCREASE/(DECREASE)	<u>\$ 925,573,260.85</u>	<u>\$ 6,405,637,079.88</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:	<u>\$ 21,680,167.95</u>	<u>\$ 4,258,938,270.26</u>

2. Includes Railroad Payable Number

3. Includes LAE Payable Number

4. Includes Benefit Payable Number

Federal Disability Insurance  
Trust Fund  
20X8007  
Balance Sheet (Final)  
As of 03/31/02

ASSETS

Undisbursed Balances			
Funds Available for Investment	\$	2,466,148.63	
Total Undisbursed Balance		\$	2,466,148.63
Receivables:			
Interest Receivable	\$	2,143,226,086.56	
1. Other Receivables		74,269,000.00	
		\$	2,217,495,086.56
Investments:			
U.S. Treasury Special Issues:			
Certificates of Indebtedness	\$	13,513,095,000.00	
Bonds		131,172,654,000.00	
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		81,572.93	
Net Investments			\$ 144,715,857,932.93
TOTAL ASSETS			\$ 146,935,819,168.12

LIABILITIES & EQUITY

Liabilities:			
1. Payable for Transfers	\$	14,407,991,487.24	
2. Expenditure Transfers Payable		1,901,762,994.06	
		\$	16,309,754,481.30
Equity:			
Beginning Balance	\$	124,220,427,606.94	
Net Change	\$	6,405,637,079.88	
Total Equity			\$ 130,626,064,686.82
TOTAL LIABILITY/EQUITY			\$ 146,935,819,168.12

**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 \$282,500,000.00 and LAE Accruals of \$1,619,262,994.06.

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: April 18, 2002

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

	<u>BEGINNING</u>	<u>CURRENT ACTIVITY</u>	<u>ENDING BALANCE</u>
<b>411400 Appropriated Trust Fund Receipts</b>	34,384,845,271.54	6,750,661,488.02	41,135,506,759.56
<b>Auth Made Avail from Receipt or Approp</b>			
<b>415700 Balances Previously Precluded from Oblig</b>	130,519,152.86	0.00	130,519,152.86
<b>Allocations of Realized Authority - To be</b>			
<b>416600 Transferred From Invested Balances</b>	(13,675,076,580.91)	(732,914,906.33)	(14,407,991,487.24)
<b>Allocations of Realized Authority - Transferred</b>			
<b>416700 From Invested Balances</b>	(25,865,788,651.62)	(5,611,887,735.07)	(31,477,676,386.69)
<b>490100 Delivered Orders - Obligations, Unpaid</b>	(1,772,960,155.29)	(128,802,838.77)	(1,901,762,994.06)
<b>490200 Delivered Orders - Obligations, Paid</b>	(690,696,168.14)	(93,064,908.33)	(783,761,076.47)
<b>462000 Unobligated Funds Not Subject to Apportionment</b>	(6,290,779,122.20)	(183,991,099.52)	(6,474,770,221.72)
<b>420100 Total Actual Resources - Collected</b>	135,844,395,852.23	0.00	135,844,395,852.23
<b>Receipts and Appropriations Temporarily</b>			
<b>439700 Precluded from Obligation</b>	(122,064,459,598.47)	0.00	(122,064,459,598.47)
	0.00		0.00

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

**PROPRIETARY ACCOUNTS**

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
531010	Interest on Investments(Cash)	4,258,938,270.26	
531001	Interest Reimbursement from SSA	(136,255.00)	
531003	Unnegotiated Check Interest	1,132,816.08	
531005	CMIA Interest	659,350.00	
575020	CIRBHA	83,200.50	
575010	Reimbursement of Union Activity	800,572.41	
580001	Deposits by States	2,117.99	
580002	Income Tax on Benefits	490,822,081.08	
580006	Income Tax Credit Reimbursement - FICA	(241.56)	
580005	Income Tax Credit Reimbursement - SECA	45,178.23	
560001	Gifts	#N/A	
580004	Employment Tax Receipts - FICA	35,553,981,336.53	
580005	Employment Tax Receipts - SECA	801,019,911.21	
590005	IRS Tax Refund Offset	(201.00)	
590006	Treasury Offset	14,276,593.62	
532002	Administrative Fees Revenue	13,882,029.21	
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>		----- 41,135,506,759.56 =====
576001	Transfers Out-SSA LAE Annual		
576002	Transfers Out-SSA No Year		
576009	Transfers - LAE OIG		
576008	Railroad Retirement Board Payable		
	Total 2155	(1,901,762,994.06)	
<b>490100</b>	<b>Delivered Orders - Obligations, Unpaid</b>		----- (1,901,762,994.06) =====
576001	Transfers Out-SSA LAE Annual	(742,922,289.00)	
576002	Transfers Out-SSA No Year	(16,822,528.00)	
576008	Railroad Retirement Board Expense	0.00	
576009	Transfers - LAE OIG	(9,909,350.00)	
576010	Quinquennial Adjustment	#N/A	
610010	Treasury Admin Expense - GF	(9,561,658.51)	
610041	Treasury Admin Expense - BPD	(126,449.66)	
610004	Treasury Offset Program Fee	(187,236.20)	
610005	Treasury Admin Expense - FMS	(4,068,495.10)	
633001	CMIA Interest Expense	(163,070.00)	
<b>490200</b>	<b>Delivered Orders - Obligations, Paid</b>		----- (783,761,076.47) =====

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

531010	Interest on Investments(Cash)	4,258,938,270.26	
531001	Interest Reimbursement from SSA	(136,255.00)	
531003	Unnegotiated Check Interest	1,132,816.08	
531005	CMIA Interest	659,350.00	
575020	CIRBHA	83,200.50	
575010	Reimbursement of Union Activity	800,572.41	
580001	Deposits by States	2,117.99	
580002	Income Tax on Benefits	490,822,081.08	
580006	Income Tax Credit Reimbursement - FICA	(241.56)	
580005	Income Tax Credit Reimbursement - SECA	45,178.23	
560001	Gifts	#N/A	
580004	Employment Tax Receipts - FICA	35,553,981,336.53	
580005	Employment Tax Receipts - SECA	801,019,911.21	
590005	IRS Tax Refund Offset	(201.00)	
590006	Treasury Offset	14,276,593.62	
532002	Administrative Fees Revenue	13,882,029.21	
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	(32,281,731,620.17)	
576001	Transfers Out-SSA LAE Annual	(1,914,159,937.06)	
576002	Transfers Out-SSA No Year	(438,788,517.05)	
576008	Railroad Retirement Board Expense	(106,500,000.00)	
576009	Transfers - LAE OIG	(35,968,706.95)	
576010	Quinquennial Adjustment	#N/A	
610010	Treasury Admin Expense - GF	(9,561,658.51)	
610041	Treasury Admin Expense - BPD	(126,449.66)	
610004	Treasury Offset Program Fee	(187,236.20)	
610005	Treasury Admin Expense - FMS	(4,068,495.10)	
633001	CMIA Interest Expense	(163,070.00)	
215000	Liability for Allocation Transfers - Benefit Payment	0.00	
215500	Expenditure Transfer - RR Board	0.00	
	New Budget Authority	130,519,152.86	
<b>462000</b>	<b>Unobligated Funds Not Subject to Apportionment</b>		----- (6,474,770,221.72) =====

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

<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>	130,519,152.86
		=====
		-----

<b>416600</b>	<b>Allocations of Realized Authority - To be Transferred From Invested Balances</b>	
	Benefit Payment Payable Letter Amount	(14,407,991,487.24)
	<b>Total</b>	(14,407,991,487.24)
		=====

<b>416700</b>	<b>Allocations of Realized Authority - Transferred From Invested Balances</b>	
	Actual Transfers Year to Date	(31,477,676,386.69)
	<b>Total</b>	(31,477,676,386.69)
		=====

<b>439700</b>	<b>Receipts and Appropriations Temporarily Precluded from Obligation</b>	
		(122,064,459,598.47)
	<b>Total</b>	(122,064,459,598.47)
		=====

<b>420100</b>	<b>Total Actual Resources - Collected</b>	
		135,844,395,852.23
		135,844,395,852.23
		=====

**ASSETS**

101010	Fund Balance with Treasury	2,466,148.63	
161010	Certificates of Indebtedness	13,513,095,000.00	
161020	Bonds	131,172,654,000.00	
161021	US Treasury Bonds	30,250,000.00	144,715,999,000.00
215000	Payable for Transfers of Currently Invested Balances - Bene	(14,407,991,487.24)	
215500	Expenditure Transfer - RR Board	(1,901,762,994.06)	
	<b>Total Assets</b>		128,408,710,667.33
			=====

<b>EDIT CHECK(TOTAL ASSETS = 462000+439700)</b>	(128,408,710,667.33)
	=====

0.00

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

<b>420100</b>	<b>Total Actual Resources - Collected</b>	<b>144,718,465,148.63</b>
<b>439700</b>	<b>Receipts and Appropriations Temporarily Precluded from Obligation</b>	<b>(128,408,710,667.33)</b>
<b>490100</b>	<b>Delivered Orders - Obligations, Unpaid</b>	<b>(1,901,762,994.06)</b>
<b>416600</b>	<b>Allocations of Realized Authority - To be Transferred From Invested Balances</b>	<b>(14,407,991,487.24)</b>

0.00