

RUN DATE: 06/19/02
 RUN TIME: 14:30:24

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 04/30/2002 THRU 05/31/2002

FEDERAL DISABILITY INSURANCE TRUST FUND

ACCT: 208007

G/L

| ACCT # | DESCRIPTION | BEGINNING | DEBIT | CREDIT | ENDING BALANCE |
|--------|---------------------------|--------------------|-------------------|-------------------|--------------------|
| | ASSETS | | | | |
| 1010 | CASH | 1,841.10 | 26,373,338,088.92 | 26,373,338,240.36 | 1,689.66 |
| 1340 | ACCRUED INCOME RECEIVABLE | 2,860,908,467.50 | 783,071,530.95 | 73,703,150.06 | 3,570,276,848.39 |
| 1335 | OTHER RECEIVABLES | 74,269,000.00 | 0.00 | 0.00 | 74,269,000.00 |
| 1610 | PRINCIPAL ON INVESTMENTS | 147,601,284,000.00 | 6,258,948,000.00 | 5,474,782,000.00 | 148,385,450,000.00 |
| 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 | 82,447.34 | 912.35 | 0.00 | 83,359.69 |
| | ** TOTAL ASSETS | 150,536,323,115.94 | 33,415,358,532.22 | 31,921,823,390.42 | 152,029,858,257.74 |
| | LIABILITIES | | | | |
| 2150 | LIABILITY FOR ALLOCATION | 14,565,557,554.99 | 14,565,557,554.99 | 14,620,662,114.35 | 14,620,662,114.35 |
| 2155 | EXPENDITURE TRANSFER PAY | 1,689,257,574.01 | 368,928,766.00 | 0.00 | 1,320,328,808.01 |
| | ** TOTAL LIABILITIES | 16,254,815,129.00 | 14,934,486,320.99 | 14,620,662,114.35 | 15,940,990,922.36 |
| | ** TOTAL NET ASSETS | 134,281,507,986.94 | 48,349,844,853.21 | 46,542,485,504.77 | 136,088,867,335.38 |
| | 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 | 5,067,437,090.11 | 73,703,150.06 | 856,767,410.78 | 5,850,501,350.83 |
| 5310 | INTEREST REIM. FROM SSA | (136,255.00) | 0.00 | 0.00 | (136,255.00) |
| 5310 | UNNEGOTIATED CHECK REIM | 1,132,816.08 | 0.00 | 635,151.02 | 1,767,967.10 |
| 5310 | CMIA INTEREST INCOME | 659,350.00 | 0.00 | 0.00 | 659,350.00 |
| 5750 | REIM UNION ACTIVITY | 1,571,782.93 | 0.00 | 0.00 | 1,571,782.93 |
| 5750 | CIRHBA | 92,016.43 | 0.00 | 7,834.60 | 99,851.03 |
| 5750 | INCOME TAX ON BENEFITS | 712,305,202.59 | 0.00 | 479,899.38 | 712,785,101.97 |
| 5750 | INC TAX CR REIMB - SECA | 45,178.23 | 0.00 | 0.00 | 45,178.23 |
| 5750 | INC TAX CR REIMB - FICA | (241.56) | 0.00 | 0.00 | (241.56) |
| 5800 | DEPOSITS BY STATES | 2,117.99 | 0.00 | 0.00 | 2,117.99 |
| 5800 | EMPLY TAX REC. - FICA | 41,967,981,336.53 | 0.00 | 6,167,000,000.00 | 48,134,981,336.53 |
| 5800 | EMPLY TAX REC - SECA | 2,482,019,911.21 | 0.00 | 81,000,000.00 | 2,563,019,911.21 |
| 5900 | IRS TAX REFUND OFFSET P | (201.00) | 3,915.00 | 0.00 | (4,116.00) |
| 5900 | TREASURY OFFSET PROGRAM | 19,126,905.64 | 261,123.32 | 7,454,008.13 | 26,319,790.45 |
| 5320 | ADMINISTRATIVE FEES REV | 16,612,891.33 | 0.00 | 2,724,799.97 | 19,337,691.30 |
| | AMORTIZATION/ACCRETION | | | | |
| 5310 | INTEREST ON INVEST/AMOR | 6,081.09 | 0.00 | 912.35 | 6,993.44 |
| | ** TOTAL INCOME | 50,268,855,982.60 | 73,968,188.38 | 7,116,070,016.23 | 57,310,957,810.45 |
| | EXPENSE | | | | |
| 6330 | CMIA INTEREST EXPENSE | 163,070.00 | 0.00 | 0.00 | 163,070.00 |
| 5760 | TRANSF - LAE SSA ANNUAL | 1,894,924,570.41 | 266,691,806.00 | 266,691,806.00 | 1,894,924,570.41 |
| 5760 | TRANSF - LAE SSA NO YR | 440,355,328.65 | 1,343,312.00 | 101,098,420.00 | 340,600,220.65 |
| 5760 | RAILROAD RETIREMENT BOA | 106,500,000.00 | 0.00 | 0.00 | 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 | 37,712,289,633.02 | 19,895,834,129.20 | 14,565,557,554.99 | 43,042,566,207.23 |
| 6100 | TREA ADMIN EXPENSE - GF | 12,363,764.80 | 2,802,106.28 | 0.00 | 15,165,871.08 |
| 6100 | TREA ADMIN EXPENSE-BPD | 123,618.68 | 20,444.69 | 0.00 | 144,063.37 |
| 6100 | TREASURY OFFSET PRG FEE | 257,741.75 | 107,012.40 | 961.00 | 363,793.15 |
| 6100 | TREASURY ADM EXP - FMS | 4,831,450.10 | 1,292,410.83 | 0.00 | 6,123,860.93 |
| | ** TOTAL EXPENSE | 40,207,777,884.36 | 20,169,229,761.40 | 14,934,487,281.99 | 45,442,520,363.77 |
| | GAIN/LOSS | | | | |
| | REALIZED GAIN/LOSS | | | | |
| | 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 | 134,281,507,986.94 | 20,243,197,949.78 | 22,050,557,298.22 | 136,088,867,335.38 |
| | BALANCE | 0.00 | 68,593,042,802.99 | 68,593,042,802.99 | 0.00 |

Federal Disability Insurance Trust Fund
20X8007
Income Statement (Final)
For Period 10/01/01 through 05/31/02

| RECEIPTS | <u>Current Month</u> | <u>Year-To-Date</u> |
|----------------------------------|----------------------|----------------------|
| Revenue | | |
| Administrative Fees Rev | 2,724,799.97 | 19,337,691.30 |
| CIRHBA | 7,834.60 | 99,851.03 |
| CMIA Interest Income | 0.00 | 659,350.00 |
| Deposits by States | 0.00 | 2,117.99 |
| Emply Tax Rec. - FICA | 6,167,000,000.00 | 48,134,981,336.53 |
| Emply Tax Rec - SECA | 81,000,000.00 | 2,563,019,911.21 |
| Income Tax on Benefits | 479,899.38 | 712,785,101.97 |
| Inc Tax Cr Reimb - SECA | 0.00 | 45,178.23 |
| Inc Tax Cr Reimb - FICA | 0.00 | (241.56) |
| IRS Tax Refund Offset P | (3,915.00) | (4,116.00) |
| Reim Union Activity | 0.00 | 1,571,782.93 |
| Treasury Offset Program | 7,192,884.81 | 26,319,790.45 |
| Gross Revenue | \$ 6,258,401,503.76 | \$ 51,458,817,754.08 |
| Investment Income | | |
| 1. Interest on Investments | 783,065,173.07 | 5,850,508,344.27 |
| Interest Reim. From SSA | 0.00 | (136,255.00) |
| Unnegotiated Check Reimbursement | 635,151.02 | 1,767,967.10 |
| Subtotal Investment Income | 783,700,324.09 | 5,852,140,056.37 |
| Realized Gain/(Loss) | | |
| Realized Gain | 0.00 | 2,281.76 |
| Total Investment Income | 783,700,324.09 | 5,852,142,338.13 |
| Net Receipts | \$ 7,042,101,827.85 | \$ 57,310,960,092.21 |

| OUTLAYS | | |
|----------------------------|--------------------|---------------------|
| CMIA Interest Expense | 0.00 | 163,070.00 |
| 2. Railroad Retirement BOA | 0.00 | 106,500,000.00 |
| 3. Transf - LAE SSA Annual | 0.00 | 1,894,924,570.41 |
| 3. Transf - LAE SSA No Yr | (99,755,108.00) | 340,600,220.65 |
| 3. Transfers - LAE OIG | 0.00 | 35,968,706.95 |
| Trea Admin Expense - BPD | 20,444.69 | 144,063.37 |
| Treasury Adm Exp - FMS | 1,292,410.83 | 6,123,860.93 |
| Trea Admin Expense - GF | 2,802,106.28 | 15,165,871.08 |
| Treasury Offset Prg Fee | 106,051.40 | 363,793.15 |
| Total Outlays | \$ (95,534,094.80) | \$ 2,399,954,156.54 |

| | | |
|--------------------------------|---------------------|----------------------|
| NONEXPENDITURE TRANSFERS | | |
| 4. Transfer Out - Bene Pmt | 5,330,276,574.21 | 43,042,566,207.23 |
| Total NonExpenditure Transfers | 5,330,276,574.21 | 43,042,566,207.23 |
| Total Outlays/Transfers | 5,234,742,479.41 | 45,442,520,363.77 |
| NET INCREASE/(DECREASE) | \$ 1,807,359,348.44 | \$ 11,868,439,728.44 |

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: | \$ 73,695,879.83 | \$ 4,362,072,066.42 |

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 05/31/02

ASSETS

| | | | |
|--------------------------------------|----|--------------------|-----------------------|
| Undisbursed Balances | | | |
| Funds Available for Investment | \$ | 1,689.66 | |
| Total Undisbursed Balance | | \$ | 1,689.66 |
| | | | |
| Receivables: | | | |
| Interest Receivable | \$ | 3,570,276,848.39 | |
| 1. Other Receivables | | 74,269,000.00 | |
| | | \$ | 3,644,545,848.39 |
| | | | |
| Investments: | | | |
| U.S. Treasury Special Issues: | | | |
| Certificates of Indebtedness | \$ | 17,182,546,000.00 | |
| 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 | | 83,359.69 | |
| Net Investments | | | \$ 148,385,310,719.69 |
| TOTAL ASSETS | | | \$ 152,029,858,257.74 |

LIABILITIES & EQUITY

| | | | |
|----------------------------------|----|--------------------|-----------------------|
| Liabilities: | | | |
| 1. Payable for Transfers | \$ | 14,620,662,114.35 | |
| 2. Expenditure Transfers Payable | | 1,320,328,808.01 | |
| | | \$ | 15,940,990,922.36 |
| | | | |
| Equity: | | | |
| Beginning Balance | \$ | 124,220,427,606.94 | |
| Net Change | \$ | 11,868,439,728.44 | |
| Total Equity | | | \$ 136,088,867,335.38 |
| TOTAL LIABILITY/EQUITY | | | \$ 152,029,858,257.74 |

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 \$1,037,828,808.01

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: June 19, 2002

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

| | <u>BEGINNING</u> | <u>CURRENT ACTIVITY</u> | <u>ENDING BALANCE</u> |
|--|----------------------|-------------------------|-----------------------|
| 411400 Appropriated Trust Fund Receipts | 49,489,788,997.99 | 6,332,732,534.61 | 55,822,521,532.60 |
| Auth Made Avail from Receipt or Approp | | | |
| 415700 Balances Previously Precluded from Oblig | 130,519,152.86 | 0.00 | 130,519,152.86 |
| Allocations of Realized Authority - To be | | | |
| 416600 Transferred From Invested Balances | (14,565,557,554.99) | (55,104,559.36) | (14,620,662,114.35) |
| Allocations of Realized Authority - Transferred | | | |
| 416700 From Invested Balances | (36,750,668,331.79) | (5,275,172,014.85) | (42,025,840,346.64) |
| 490100 Delivered Orders - Obligations, Unpaid | (1,689,257,574.01) | 368,928,766.00 | (1,320,328,808.01) |
| 490200 Delivered Orders - Obligations, Paid | (982,230,677.33) | (273,394,671.20) | (1,255,625,348.53) |
| 462000 Unobligated Funds Not Subject to Apportionment | (9,412,530,266.49) | (1,097,990,055.20) | (10,510,520,321.69) |
| 420100 Total Actual Resources - Collected | 135,844,395,852.23 | 0.00 | 135,844,395,852.23 |
| Receipts and Appropriations Temporarily | | | |
| 439700 Precluded from Obligation | (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 May 31, 2002

PROPRIETARY ACCOUNTS

| <u>SEC #</u> | <u>TITLE</u> | <u>AMOUNT</u> | |
|---------------|---|--------------------|--------------------------------------|
| 531010 | Interest on Investments(Cash) | 4,362,072,066.42 | |
| 531001 | Interest Reimbursement from SSA | (136,255.00) | |
| 531003 | Unnegotiated Check Interest | 1,767,967.10 | |
| 531005 | CMIA Interest | 659,350.00 | |
| 575020 | CIRBHA | 99,851.03 | |
| 575010 | Reimbursement of Union Activity | 1,571,782.93 | |
| 580001 | Deposits by States | 2,117.99 | |
| 580002 | Income Tax on Benefits | 712,785,101.97 | |
| 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 | 48,134,981,336.53 | |
| 580005 | Employment Tax Receipts - SECA | 2,563,019,911.21 | |
| 590005 | IRS Tax Refund Offset | (4,116.00) | |
| 590006 | Treasury Offset | 26,319,790.45 | |
| 532002 | Administrative Fees Revenue | 19,337,691.30 | |
| 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 | |
| 411400 | Appropriated Trust Fund Receipts | | ----- 55,822,521,532.60 ===== |
| 576001 | Transfers Out-SSA LAE Annual | | |
| 576002 | Transfers Out-SSA No Year | | |
| 576009 | Transfers - LAE OIG | | |
| 576008 | Railroad Retirement Board Payable | | |
| | Total 2155 | (1,320,328,808.01) | |
| 490100 | Delivered Orders - Obligations, Unpaid | | ----- (1,320,328,808.01) ===== |
| 576001 | Transfers Out-SSA LAE Annual | (1,202,193,940.00) | |
| 576002 | Transfers Out-SSA No Year | (18,715,050.00) | |
| 576008 | Railroad Retirement Board Expense | 0.00 | |
| 576009 | Transfers - LAE OIG | (12,755,700.00) | |
| 576010 | Quinquennial Adjustment | #N/A | |
| 610010 | Treasury Admin Expense - GF | (15,165,871.08) | |
| 610041 | Treasury Admin Expense - BPD | (144,063.37) | |
| 610004 | Treasury Offset Program Fee | (363,793.15) | |
| 610005 | Treasury Admin Expense - FMS | (6,123,860.93) | |
| 633001 | CMIA Interest Expense | (163,070.00) | |
| 490200 | Delivered Orders - Obligations, Paid | | ----- (1,255,625,348.53) ===== |

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

| | | |
|--------|--|---------------------|
| 531010 | Interest on Investments(Cash) | 4,362,072,066.42 |
| 531001 | Interest Reimbursement from SSA | (136,255.00) |
| 531003 | Unnegotiated Check Interest | 1,767,967.10 |
| 531005 | CMIA Interest | 659,350.00 |
| 575020 | CIRBHA | 99,851.03 |
| 575010 | Reimbursement of Union Activity | 1,571,782.93 |
| 580001 | Deposits by States | 2,117.99 |
| 580002 | Income Tax on Benefits | 712,785,101.97 |
| 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 | 48,134,981,336.53 |
| 580005 | Employment Tax Receipts - SECA | 2,563,019,911.21 |
| 590005 | IRS Tax Refund Offset | (4,116.00) |
| 590006 | Treasury Offset | 26,319,790.45 |
| 532002 | Administrative Fees Revenue | 19,337,691.30 |
| 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 | (43,042,566,207.23) |
| 576001 | Transfers Out-SSA LAE Annual | (1,894,924,570.41) |
| 576002 | Transfers Out-SSA No Year | (340,600,220.65) |
| 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 | (15,165,871.08) |
| 610041 | Treasury Admin Expense - BPD | (144,063.37) |
| 610004 | Treasury Offset Program Fee | (363,793.15) |
| 610005 | Treasury Admin Expense - FMS | (6,123,860.93) |
| 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 |

462000 Unobligated Funds Not Subject to Apportionment

(10,510,520,321.69)
=====

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

| | | |
|---------------|--|----------------|
| 415700 | Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig | 130,519,152.86 |
| | | ===== |
| | | ----- |

| | | |
|---------------|---|---------------------|
| 416600 | Allocations of Realized Authority - To be Transferred From Invested Balances | |
| | Benefit Payment Payable Letter Amount | (14,620,662,114.35) |
| | Total | (14,620,662,114.35) |
| | | ===== |

| | | |
|---------------|---|---------------------|
| 416700 | Allocations of Realized Authority - Transferred From Invested Balances | |
| | Actual Transfers Year to Date | (42,025,840,346.64) |
| | Total | (42,025,840,346.64) |
| | | ===== |

| | | |
|---------------|--|----------------------|
| 439700 | Receipts and Appropriations Temporarily Precluded from Obligation | |
| | | (122,064,459,598.47) |
| | Total | (122,064,459,598.47) |
| | | ===== |

| | | |
|---------------|---|--------------------|
| 420100 | Total Actual Resources - Collected | |
| | | 135,844,395,852.23 |
| | | 135,844,395,852.23 |
| | | ===== |

ASSETS

| | | | |
|--------|---|---------------------|--------------------|
| 101010 | Fund Balance with Treasury | | |
| 161010 | Certificates of Indebtedness | 1,689.66 | |
| 161020 | Bonds | 17,182,546,000.00 | |
| 161021 | US Treasury Bonds | 131,172,654,000.00 | 148,385,450,000.00 |
| | | 30,250,000.00 | |
| 215000 | Payable for Transfers of Currently Invested Balances - Bene | (14,620,662,114.35) | |
| 215500 | Expenditure Transfer - RR Board & LAE's | (1,320,328,808.01) | |
| | Total Assets | | 132,444,460,767.30 |
| | | | ===== |

| | |
|---|----------------------|
| EDIT CHECK(TOTAL ASSETS = 462000+439700) | (132,444,460,767.30) |
| | ===== |

0.00

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

| | | |
|---------------|---|-----------------------------|
| 420100 | Total Actual Resources - Collected | 148,385,451,689.66 |
| 439700 | Receipts and Appropriations Temporarily Precluded from Obligation | (132,444,460,767.30) |
| 490100 | Delivered Orders - Obligations, Unpaid | (1,320,328,808.01) |
| 416600 | Allocations of Realized Authority - To be Transferred From Invested Balances | (14,620,662,114.35) |
| | | (0.00) |