

RUN DATE: 09/25/02  
 RUN TIME: 13:42:41

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 07/31/2002 THRU 08/31/2002

FEDERAL OLD AGE & SURVIVORS INSURANCE TRUST FUND

ACCT: 208006

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
	ASSETS				
1010	CASH	1,408.55	101,037,986,978.89	101,063,043,748.02	(25,055,360.58)
1340	ACCRUED INCOME RECEIVABLE	6,062,697,427.53	6,084,340,328.29	44,533,758.89	12,102,503,996.93
1335	OTHER RECEIVABLES	442,721,000.00	0.00	0.00	442,721,000.00
1610	PRINCIPAL ON INVESTMENTS	1,165,549,074,000.00	34,472,840,000.00	32,378,778,000.00	1,167,643,136,000.00
	** TOTAL ASSETS	1,172,054,493,836.08	141,595,167,307.18	133,486,355,506.91	1,180,163,305,636.35
	LIABILITIES				
2150	LIABILITY FOR ALLOCATION	34,140,014,538.31	34,140,014,538.31	34,046,142,623.43	34,046,142,623.43
2155	EXPENDITURE TRANSFER PAY	3,388,790,517.38	161,316,905.94	28,243,560.21	3,255,717,171.65
	** TOTAL LIABILITIES	37,528,805,055.69	34,301,331,444.25	34,074,386,183.64	37,301,859,795.08
	** TOTAL NET ASSETS	1,134,525,688,780.39	175,896,498,751.43	167,560,741,690.55	1,142,861,445,841.27
	CAPITAL				
3310	PRIOR UNDISTRIBUTED GAIN	0.00	0.00	0.00	0.00
3310	DISTRIBUTED GAIN/LOSS	0.00	0.00	0.00	0.00
3310	PRIOR UNDISTRIBUTED INC	1,015,363,411,818.75	0.00	0.00	1,015,363,411,818.75
	** TOTAL CAPITAL	1,015,363,411,818.75	0.00	0.00	1,015,363,411,818.75
	INCOME				
5310	INTEREST ON INVESTMENTS	57,674,461,725.75	44,533,758.89	6,127,328,203.08	63,757,256,169.94
5310	INTEREST REIM. FROM SSA	(307,558.00)	0.00	0.00	(307,558.00)
5310	UNNEGOTIATED CHECK REIM	6,030,986.98	0.00	1,811,666.87	7,842,653.85
5600	GIFTS	2,222.36	0.00	0.00	2,222.36
5750	REIM UNION ACTIVITY	2,803,547.91	0.00	0.00	2,803,547.91
5750	CIRHBA	120,498.97	0.00	28,998.33	149,497.30
5750	PENSION REFORM	980,782.00	0.00	0.00	980,782.00
5750	INCOME TAX ON BENEFITS	12,573,182,962.93	0.00	12,191,352.84	12,585,374,315.77
5750	INC TAX CR REIMB - SECA	596,702.15	0.00	0.00	596,702.15
5750	INC TAX CR REIMB - FICA	(2,373.12)	0.00	0.00	(2,373.12)
5750	QUINQUENNIAL ADJ - RECE	21,000,000.00	0.00	0.00	21,000,000.00
5800	DEPOSITS BY STATES	2,601.82	0.00	0.00	2,601.82
5800	EMPLY TAX REC. - FICA	355,832,581,330.11	0.00	34,049,000,000.00	389,881,581,330.11
5800	EMPLY TAX REC - SECA	19,130,836,104.66	0.00	409,000,000.00	19,539,836,104.66
5900	OTHER INCOME	781,616.97	0.00	616,918.81	1,398,535.78
5900	IRS TAX REFUND OFFSET P	302.00	0.00	0.00	302.00
5900	TREASURY OFFSET PROGRAM	13,454,849.80	40,225.45	146,032.09	13,560,656.44
5320	ADMINISTRATIVE FEES REV	778,357.30	0.00	172,889.05	951,246.35
	** TOTAL INCOME	445,257,304,660.59	44,573,984.34	40,600,296,061.07	485,813,026,737.32
	EXPENSE				
5760	TRANSF - LAE SSA ANNUAL	2,332,442,800.74	126,520,849.00	159,918,281.94	2,299,045,367.80
5760	TRANSF - LAE SSA NO YR	76,608,455.59	28,243,560.21	3,238,415.00	101,613,600.80
5760	RAILROAD RETIREMENT BOA	2,592,552,000.00	0.00	0.00	2,592,552,000.00
5760	TRANSFERS - LAE OIG	44,483,213.05	1,398,624.00	1,398,624.00	44,483,213.05
5765	TRANSFER OUT - BENE PMT	320,887,044,239.67	66,336,589,616.95	34,140,014,538.31	353,083,619,318.31
6100	TREA ADMIN EXPENSE - GF	116,393,370.04	25,150,808.47	0.00	141,544,178.51
6100	TREA ADMIN EXPENSE-BPD	186,112.19	15,078.07	0.00	201,190.26
6100	TREASURY OFFSET PRG FEE	267,267.60	3,313.20	292.80	270,288.00
6100	TREASURY ADM EXP - FMS	45,050,240.07	6,613,318.00	0.00	51,663,558.07
	** TOTAL EXPENSE	326,095,027,698.95	66,524,535,167.90	34,304,570,152.05	358,314,992,714.80
	GAIN/LOSS				
	REALIZED GAIN/LOSS				
7110	REALIZED GAIN	0.00	0.00	0.00	0.00
7210	REALIZED LOSS	0.00	0.00	0.00	0.00
	UNREALIZED GAIN/LOSS	0.00	0.00	0.00	0.00
	** TOTAL GAIN/LOSS	0.00	0.00	0.00	0.00
	TOTAL EQUITY	1,134,525,688,780.39	66,569,109,152.24	74,904,866,213.12	1,142,861,445,841.27
	BALANCE	0.00	242,465,607,903.67	242,465,607,903.67	0.00

Federal Old Age & Survivors Insurance  
Trust Fund  
20X8006  
Income Statement (Final)  
For Period 10/01/01 through 08/31/02

RECEIPTS	<u>Current Month</u>	<u>Year-To-Date</u>
Revenue		
Administrative Fees Rev	172,889.05	951,246.35
CIRHBA	28,998.33	149,497.30
Deposits by States	0.00	2,601.82
Emply Tax Rec. - FICA	34,049,000,000.00	389,881,581,330.11
Emply Tax Rec - SECA	409,000,000.00	19,539,836,104.66
Gifts	0.00	2,222.36
Income Tax on Benefits	12,191,352.84	12,585,374,315.77
Inc Tax Cr Reimb - SECA	0.00	596,702.15
Inc Tax Cr Reimb - FICA	0.00	(2,373.12)
IRS Tax Refund Offset P	0.00	302.00
Other Income	616,918.81	1,398,535.78
Pension Reform	0.00	980,782.00
Quinquennial Adj - Receipt	0.00	21,000,000.00
Reim Union Activity	0.00	2,803,547.91
Treasury Offset Program	105,806.64	13,560,656.44
Gross Revenue	<u>\$ 34,471,115,965.67</u>	<u>\$ 422,048,235,471.53</u>
Investment Income		
1. Interest on Investments	6,082,794,444.19	63,757,256,169.94
Interest Reim. From SSA	0.00	(307,558.00)
Unnegotiated Check Reimbursement	1,811,666.87	7,842,653.85
Subtotal Investment Income	<u>6,084,606,111.06</u>	<u>63,764,791,265.79</u>
Net Receipts	<u>\$ 40,555,722,076.73</u>	<u>\$ 485,813,026,737.32</u>
OUTLAYS		
Trea Admin Expense - BPD	15,078.07	201,190.26
Trea Admin Expense - GF	25,150,808.47	141,544,178.51
2. Railroad Retirement BOA	0.00	2,592,552,000.00
3. Transfers - LAE OIG	0.00	44,483,213.05
3. Transf - LAE SSA Annual	(33,397,432.94)	2,299,045,367.80
3. Transf - LAE SSA No Yr	25,005,145.21	101,613,600.80
Treasury Adm Exp - FMS	6,613,318.00	51,663,558.07
Treasury Offset Prg Fee	3,020.40	270,288.00
Total Outlays	<u>\$ 23,389,937.21</u>	<u>\$ 5,231,373,396.49</u>
NONEXPENDITURE TRANSFERS		
4. Transfer Out - Bene Pmt	32,196,575,078.64	353,083,619,318.31
Total NonExpenditure Transfers	<u>32,196,575,078.64</u>	<u>353,083,619,318.31</u>
Total Outlays/Transfers	<u>32,219,965,015.85</u>	<u>358,314,992,714.80</u>
NET INCREASE/(DECREASE)	<u>\$ 8,335,757,060.88</u>	<u>\$ 127,498,034,022.52</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: \$	42,987,874.79 \$	68,049,965,477.44

2. Includes Railroad Payable number and actual cash transfer of \$3,493,302,000.00

3. Includes LAE Payable number

4. Includes Benefit Payable number

Federal Old Age & Survivors Insurance  
Trust Fund  
20X8006  
Balance Sheet (Final)  
As of 08/31/02

ASSETS

Undisbursed Balances			
Funds Available for Investment	\$	(25,055,360.58)	
Total Undisbursed Balance			\$ (25,055,360.58)
Receivables:			
Interest Receivable	\$	12,102,503,996.93	
1. Other Receivables		442,721,000.00	
			\$ 12,545,224,996.93
Investments:			
Certificates of Indebtedness	\$	20,419,959,000.00	
Bonds		1,147,223,177,000.00	
Premium on Purchase		0.00	
Amortization Disc/Prem		0.00	
Net Investments			\$ 1,167,643,136,000.00
TOTAL ASSETS			\$ 1,180,163,305,636.35

LIABILITIES & EQUITY

Liabilities:			
2. Payable for Transfers	\$	34,046,142,623.43	
3. Expenditure Transfers Payable		3,255,717,171.65	
			\$ 37,301,859,795.08
Equity:			
Beginning Balance	\$	1,015,363,411,818.75	
Net Change	\$	127,498,034,022.52	
Total Equity			\$ 1,142,861,445,841.27
TOTAL LIABILITY/EQUITY			\$ 1,180,163,305,636.35

**Footnote:**

1. Includes FY 2000 MSWC of \$218,779,000 and FY 2001 MSWC \$223,942,000.
2. Includes Benefit Payment Accrual.
3. Includes RRB Accrual of \$2,596,350,000.00 and LAE Accruals of \$659,367,171.65.

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: September 25, 2002

Federal Old Age & Survivors Insurance  
Trust Fund  
20X8006  
Budgetary Reconciliation (Final)  
As of August 31, 2002

**PROPRIETARY ACCOUNTS**

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>
531010	20 Interest on Investments(Cash)	68,049,965,477.44
531001	28 Interest Reimbursement from SSA	(307,558.00)
531003	28 Unnegotiated Check Reim	7,842,653.85
532002	28 Administrative Fees Revenue	951,246.35
560001	28 Gifts	2,222.36
575010	28 Reimburse Union Activities	2,803,547.91
575011	21 Military Svce Wage Cr-Army	0.00
575012	17 Military Svce Wage Cr-Navy	0.00
575013	17 Military Svce Wage Cr-Marine Corp	0.00
575014	57 Military Svce Wage Cr-Air Force	0.00
575015	75 Military Svce Wage Cr-PHS	#N/A
575016	69 Military Svce Wage Cr-Coast Guard	#N/A
575017	13 Military Svce Wage Cr-NOAA	#N/A
575020	28 CIRHBA	149,497.30
575021	28 Pension Reform	980,782.00
575022	28 Special Age 72	#N/A
575028	28 Quinquennial Adj - Reciept	414,000,000.00
580001	28 Deposits by States	2,601.82
580002	20 Income Tax on Benefits	12,585,374,315.77
580004	20 Employment Tax Receipts - FICA	389,881,581,330.11
580005	20 Employment Tax Receipts - SECA	19,539,836,104.66
580005	20 Income Tax Credit Reimbursement-SECA	596,702.15
580006	20 Income Tax Credit Reimbursement-FICA	(2,373.12)
589001	20 Refund Employment Tax Receipts	#N/A
590001	28 Other Income	1,398,535.78
590005	20 IRS Tax Refund Offset P	302.00
590006	20 Treasury Offset Program	13,560,656.44
	<b>Qtrly Excise Tax Adj 12/00 as of 09/30/00</b>	
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>	<b>490,498,736,044.82</b>

Federal Old Age & Survivors Insurance  
Trust Fund  
20X8006  
Budgetary Reconciliation (Final)  
As of August 31, 2002

576001	28	Transfers Out SSA LAE Annual	
576002	28	Transfers Out SSA No Year	
576009	28	Transfers LAE - OIG	
576008	60	Railroad Retirement Board Expense	
		Total 2155	(3,255,717,171.65)
<b>490100</b>		<b>Delivered Orders - Obligations, Unpaid</b>	<b>(3,255,717,171.65)</b>
576008	60	Railroad Retirement Board Expense	(3,493,302,000.00)
576009	28	Transfers LAE - OIG	(19,881,910.00)
576001	28	Transfers Out SSA LAE Annual	(1,739,984,166.00)
576002	28	Transfers Out SSA No Year	(25,908,934.00)
576010	28	Quinquennial Adjustment	#N/A
610004	20	Treasury Offset Prg Fee	(270,288.00)
610005	20	Treasury Admin Expense - FMS	(51,663,558.07)
610010	99	Treasury Admin Expense - GF	(141,544,178.51)
610041	20	Treasury Admin Expense - BPD	(201,190.26)
<b>490200</b>		<b>Delivered Orders - Obligations, Paid</b>	<b>(5,472,756,224.84)</b>
531010	20	Interest on Investments(Cash)	68,049,965,477.44
531001	28	Interest Reimbursement from SSA	(307,558.00)
531003	28	Unnegotiated Check Reim	7,842,653.85
532002	28	Administrative Fees Revenue	951,246.35
560001	28	Gifts	2,222.36
575010	28	Reimburse Union Activities	2,803,547.91
575011	21	Military Svce Wage Cr-Army	0.00
575012	17	Military Svce Wage Cr-Navy	0.00
575013	17	Military Svce Wage Cr-Marine Corp	0.00
575014	57	Military Svce Wage Cr-Air Force	0.00
575015	75	Military Svce Wage Cr-PHS	0.00
575016	69	Military Svce Wage Cr-Coast Guard	0.00
575017	13	Military Svce Wage Cr-NOAA	0.00
575020	28	CIRHBA	149,497.30
575021	28	Pension Reform	980,782.00
575022	28	Special Age 72	#N/A
575028	28	Quinquennial Adj - Receipt	414,000,000.00
580001	28	Deposits by States	2,601.82
580002	20	Income Tax on Benefits	12,585,374,315.77
580004	20	Employment Tax Receipts - FICA	389,881,581,330.11
580005	20	Employment Tax Receipts - SECA	19,539,836,104.66
580005	20	Income Tax Credit Reimbursement-SECA	596,702.15
580006	20	Income Tax Credit Reimbursement-FICA	(2,373.12)
589001	20	Refund Employment Tax Receipts	#N/A
590001	28	Other Income	1,398,535.78
590006	20	Treasury Offset Program	13,560,656.44
576001	28	Transfer Out SSA LAE Annual	(2,299,045,367.80)
576002	28	Transfer Out SSA No Year	(101,613,600.80)
576501	28	Transfer SSA Benefit Payment	(353,083,619,318.31)
576008	60	Railroad Retirement Board Expense	(2,592,552,000.00)
576009	28	Transfers LAE OIG	(44,483,213.05)
576010	28	Quinquennial Adjustment	#N/A
610010	99	Treasury Admin Expense - GF	(141,544,178.51)
610041	20	Treasury Admin Expense - BPD	(201,190.26)
610004	20	Treasury Offset Program Fee	(270,288.00)
610005	20	Treasury Admin Expense - FMS	(51,663,558.07)
		<b>New Budget Authority</b>	<b>0.00</b>
<b>462000</b>		<b>Unobligated Funds Not Subject to Apportionment</b>	<b>(132,183,743,330.02)</b>

Federal Old Age & Survivors Insurance  
Trust Fund  
20X8006  
Budgetary Reconciliation (Final)  
As of August 31, 2002

<b>415700</b>	<b>Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation</b>		<b>0.00</b> =====
<b>416600</b>	<b>Allocations of Realized Authority - To be Transferred From Invested Balances</b>		
	28 Benefit Payment Payable Letter Amount	(34,046,142,623.43)	
			----- (34,046,142,623.43) =====
<b>416700</b>	<b>Allocations of Realized Authority - Transferred From Invested Balances</b>		
	28 Actual Transfers Year to Date	(351,525,331,961.18)	
			----- (351,525,331,961.18) =====
<b>420100</b>	<b>Total Actual Resources - Collected</b>	<b>1,034,117,433,711.54</b>	
			----- <b>1,034,117,433,711.54</b> =====
<b>439700</b>	<b>Receipts and Appropriations Temporarily Precluded from Obligation</b>		<b>(998,132,478,445.24)</b> <b>0.00</b> ----- <b>(998,132,478,445.24)</b> =====
<b>ASSETS</b>			
101010	Fund Balance with Treasury	(25,055,360.58)	
	Bangkok Transaction and SSA Error	912.92	
	SSA Reporting Error	18.00	
161010	Certificates of Indebtedness	20,419,959,000.00	
161020	Bonds	1,147,223,177,000.00	
215000	Payable for Transfers - Bene Pmt	(34,046,142,623.43)	
215500	Expenditure Transfers Payable - RR Board and LAE's	(3,255,717,171.65)	
	<b>Total Assets</b>		----- <b>1,130,316,221,775.26</b> =====
<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>			<b>(1,130,316,221,775.26)</b> =====
			<b>0.00</b>

Federal Old Age & Survivors Insurance  
Trust Fund  
20X8006  
Budgetary Accounts (Final)  
As of August 31, 2002

	BEGINNING BALANCE	CURRENT ACTIVITY	ENDING BALANCE
411400 Appropriated Trust Fund Receipts	455,982,820,537.49	34,515,915,507.33	490,498,736,044.82
416600 Allocations of Realized Authority - To be Transferred From Invested Balances	(34,140,014,538.31)	93,871,914.88	(34,046,142,623.43)
416700 Allocations of Realized Authority - Transferred From Invested Balances	(319,234,884,967.66)	(32,290,446,993.52)	(351,525,331,961.18)
490100 Delivered Orders - Obligations, Unpaid	(3,388,790,517.38)	133,073,345.73	(3,255,717,171.65)
490200 Delivered Orders - Obligations, Paid	(5,316,292,941.90)	(156,463,282.94)	(5,472,756,224.84)
462000 Unobligated Funds Not Subject to Apportionment	(129,887,792,838.54)	(2,295,950,491.48)	(132,183,743,330.02)
420100 Total Actual Resources - Collected	1,034,117,433,711.54	0.00	1,034,117,433,711.54
439700 Receipts and Appropriations Temporarily Precluded from Obligation	(998,132,478,445.24)	0.00	(998,132,478,445.24)
	0.00		0.00

Federal Old Age & Survivors Insurance  
Trust Fund  
20X8006  
Budgetary Accounts - Closing Balances (Final)  
As of August 31, 2002

<b>420100</b>	<b>Total Actual Resources - Collected</b>	<b>1,167,618,081,570.34</b>
<b>439700</b>	<b>Receipts and Appropriations Temporarily Precluded from Obligation</b>	<b>(1,130,316,221,775.26)</b>
<b>490100</b>	<b>Delivered Orders - Obligations, Unpaid</b>	<b>(3,255,717,171.65)</b>
<b>416600</b>	<b>Allocations of Realized Authority - To be Transferred From Invested Balances</b>	<b>(34,046,142,623.43)</b>

0.00