

**RAILROAD RETIREMENT BOARD
DEPOSIT AND OTHER FUNDS
CONSOLIDATED BALANCE SHEET
AS OF SEPTEMBER 30, 2002**

	LIMITATION ON THE OFFICE OF INSPECTOR GENERAL	CITY AND STATE TAXES	SAVINGS BONDS ALLOTMENT	SUSPENSE DEPOSITS	ELIMINATIONS ADD (DEDUCT)	CONSOLIDATED TOTALS
ASSETS						
Intragovernmental Assets:						
Fund Balance with Treasury	\$461,864	\$17,045	\$37,624	\$0	\$0	\$516,533
Accounts Receivable	890,621	0	0	0	0	890,621
Total Intragovernmental	1,352,485	17,045	37,624	0	0	1,407,154
Property and Equipment, Net	16,961	0	0	0	0	16,961
TOTAL ASSETS	\$1,369,446	\$17,045	\$37,624	\$0	\$0	\$1,424,115
LIABILITIES						
Intragovernmental Liabilities:						
Accounts Payable	\$0	\$0	\$0	\$0	\$0	\$0
Other Intragovernmental Liabilities	23,839	0	0	0	0	23,839
Total Intragovernmental	23,839	0	0	0	0	23,839
Accounts Payable	38,102	16,334	0	0	0	54,436
Other Governmental Liabilities	447,914	711	37,624	0	0	486,249
Total Liabilities	\$509,855	\$17,045	\$37,624	\$0	\$0	\$564,524
NET POSITION						
Cumulative Results of Operations	859,591	0	0	0	0	859,591
Total Net Position	\$859,591.00	\$0.00	\$0.00	\$0.00	\$0.00	\$859,591.00
TOTAL LIABILITIES AND NET POSITION	\$1,369,446	\$17,045	\$37,624	\$0	\$0	\$1,424,115

RAILROAD RETIREMENT BOARD
DEPOSIT AND OTHER FUNDS
CONSOLIDATED STATEMENT OF NET COST
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002

	LIMITATION ON THE OFFICE OF INSPECTOR GENERAL	CITY AND STATE TAXES	SAVINGS BONDS ALLOTMENT	SUSPENSE DEPOSITS	ELIMINATIONS ADD (DEDUCT)	CONSOLIDATED TOTALS
PROGRAM COSTS						
INTRAGOVERNMENTAL GROSS COSTS						
Salaries and Expenses	\$1,835,314	\$0	\$0	\$0	\$0	\$1,835,314
Imputed Costs - Post Retirement Benefits	403,734	0	0	0	0	403,734
LESS: INTRAGOVERNMENTAL EARNED REVENUE	31,623					31,623
	<u>2,207,425</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,207,425</u>
GROSS COSTS WITH THE PUBLIC						
Salaries and Expenses	4,419,004	0	0	0	0	4,419,004
LESS: EARNED REVENUE FROM THE PUBLIC	0	0	0	0	0	0
TOTAL COSTS WITH THE PUBLIC	<u>4,419,004</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,419,004</u>
TOTAL NET PROGRAM COST	6,626,429	0	0	0	0	6,626,429
LESS: EARNED REVENUES NOT ATTRIBUTED TO PROGRAMS						
Other Revenues	11,639	0	0	0	0	11,639
NET COST OF OPERATIONS	<u>\$6,614,790</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,614,790</u>

RAILROAD RETIREMENT BOARD
DEPOSIT AND OTHER FUNDS
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002

	LIMITATION ON THE OFFICE OF INSPECTOR GENERAL <u>CUMULATIVE RESULTS OF OPERATIONS</u>	CITY AND STATE TAXES <u>CUMULATIVE RESULTS OF OPERATIONS</u>	SAVINGS BONDS ALLOTMENT <u>CUMULATIVE RESULTS OF OPERATIONS</u>	SUSPENSE DEPOSITS <u>CUMULATIVE RESULTS OF OPERATIONS</u>	ELIMINATIONS ADD (DEDUCT) <u>CUMULATIVE RESULTS OF OPERATIONS</u>	CONSOLIDATED TOTALS <u>CUMULATIVE RESULTS OF OPERATIONS</u>
NET POSITION - BEGINNING BALANCES	\$1,171,496	\$0	\$0	\$0	\$0	\$1,171,496
BUDGETARY FINANCING SOURCES:						
APPROPRIATIONS RECEIVED	0	0	0	0	0	0
APPROPRIATIONS TRANSFERRED - IN/OUT	0	0	0	0	0	0
OTHER ADJUSTMENTS	0	0	0	0	0	0
APPROPRIATIONS USED	0	0	0	0	0	0
NON - EXCHANGE REVENUE	0	0	0	0	0	0
TRANSFERS IN/OUT WITHOUT REIMBURSEMENT						
Transfers for Salaries and Expenses	5,899,151	0	0	0	0	5,899,151
Transfers to Other Funds	0	0	0	0	0	0
OTHER BUDGETARY FINANCING SOURCES	0	0	0	0	0	0
OTHER FINANCING SOURCES:						
TRANSFERS IN/OUT WITHOUT REIMBURSEMENT	0	0	0	0	0	0
IMPUTED FINANCING FROM COSTS ABSORBED BY OTHERS	403,734	0	0	0	0	403,734
TOTAL FINANCING SOURCES	6,302,885	0	0	0	0	6,302,885
NET COST OF OPERATIONS	6,614,790	0	0	0	0	6,614,790
NET POSITION - ENDING BALANCES	\$859,591	\$0	\$0	\$0	\$0	\$859,591