RAILROAD RETIREMENT BOARD RAILROAD UNEMPLOYMENT AND SICKNESS INSURANCE PROGRAM CONSOLIDATED BALANCE SHEET AS OF SEPTEMBER 30, 2002

·	RAILROAD UNEMPLOYMENT	RAILROAD UNEMPLOYMENT		
	INSURANCE	INSURANCE		
	TRUST FUND, BENEFIT	TRUST FUND, ADMINISTRATIVE	ELIMINATIONS	CONSOLIDATED
	PAYMENTS	EXPENSES	ADD (DEDUCT)	TOTALS
ASSETS				
Intragovernmental Assets:				
Fund Balance with Treasury	(\$618,909)	\$97,612	\$0	(\$521,297)
Accounts Receivable	20,347,037	7,945,286	0	28,292,323
Total Intragovernmental	19,728,128	8,042,898	0	27,771,026
Accounts Receivable, Net	6,619,032	0	0	6,619,032
TOTAL ASSETS	\$26,347,160	\$8,042,898	\$0	\$34,390,058
LIABILITIES				
Intragovernmental Liabilities:				
Accounts Payable	\$196,773	\$1,206,762	\$0	\$1,403,535
Debt	8,008,135			8,008,135
Total Intragovernmental	8,204,908	1,206,762	0	9,411,670
Benefits Due and Payable	9,205,850	0	0	9,205,850
Total Liabilities	\$17,410,758	\$1,206,762	\$0	\$18,617,520
NET POSITION				
Cumulative Results of Operations	8,936,402	6,836,136	0	15,772,538
Total Net Position	\$8,936,402	\$6,836,136	\$0	\$15,772,538
TOTAL LIABILITIES AND NET POSITION	\$26,347,160	\$8,042,898	\$0	\$34,390,058

RAILROAD RETIREMENT BOARD RAILROAD UNEMPLOYMENT AND SICKNESS INSURANCE PROGRAM CONSOLIDATED STATEMENT OF NET COST FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002

	RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND, BENEFIT PAYMENTS	RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND, ADMINISTRATIVE EXPENSES	ELIMINATIONS ADD (DEDUCT)	CONSOLIDATED TOTALS
PROGRAM COSTS				
INTRAGOVERNMENTAL GROSS COSTS Salaries and Expenses	\$208,135	\$0	\$0	\$208,135
LESS: INTRAGOVERNMENTAL EARNED REVENUE	0	0	0	0
INTRAGOVERNMENTAL NET COST	208,135	0	0	208,135
GROSS COSTS WITH THE PUBLIC Benefit Payments - RRB Salaries and Expenses	135,316,979 0	0 0	0 0	135,316,979 0
LESS: EARNED REVENUE FROM THE PUBLIC Other Revenue - SI Recoveries & Misc.	29,456,232	0	0	29,456,232
TOTAL COSTS WITH THE PUBLIC	105,860,747	0	0	105,860,747
TOTAL NET PROGRAM COST	106,068,882	0	0	106,068,882
LESS: EARNED REVENUES NOT ATTRIBUTED TO PROGRAMS	0_	0	0	0
NET COST OF OPERATIONS	\$106,068,882	<u>\$0</u>	\$0	\$106,068,882

RAILROAD RETIREMENT BOARD RAILROAD UNEMPLOYMENT AND SICKNESS INSURANCE PROGRAM CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002

BUDGETARY FINANCING SOURCES: APPROPRIATIONS RECEIVED APPROPRIATIONS TRANSFERRED - IN/OUT OTHER ADJUSTMENTS O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND, BENEFIT PAYMENTS CUMULATIVE RESULTS OF OPERATIONS	RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND, ADMINISTRATIVE EXPENSES CUMULATIVE RESULTS OF OPERATIONS	ELIMINATIONS ADD (DEDUCT) CUMULATIVE RESULTS OF OPERATIONS	CONSOLIDATED TOTALS CUMULATIVE RESULTS OF OPERATIONS
APPROPRIATIONS RECEIVED APPROPRIATIONS TRANSFERRED - IN/OUT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	NET POSITION - BEGINNING BALANCES	\$32,172,344	\$7,946,414	\$0	\$40,118,758
APPROPRIATIONS TRANSFERRED - IN/OUT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	BUDGETARY FINANCING SOURCES:				
OTHER ADJUSTMENTS 0 0 0 0 APPROPRIATIONS USED 0 0 0 0 NON - EXCHANGE REVENUE Refund of Taxes (187,749) 0 0 (187,749) RUI Contributions 75,595,497 19,531,690 0 95,127,187 Interest Revenue and Other Income 1,989,517 500,482 0 2,489,999 TRANSFERS IN/OUT WITHOUT REIMBURSEMENT Transfers from Other Funds 6,734,414 0 (6,734,414) 0 0 Transfers to Other Funds (1,298,739) (21,142,450) 6,734,414 (15,706,775) OTHER BUDGETARY FINANCING SOURCES 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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <		0	0	0	0
APPROPRIATIONS USED 0 0 0 0 0 0 0 0 0 0 0 NON - EXCHANGE REVENUE Refund of Taxes (187,749) 0 0 0 (187,749)	APPROPRIATIONS TRANSFERRED - IN/OUT				0
NON - EXCHANGE REVENUE Refund of Taxes (187,749) 0 0 (187,749) RUI Contributions 75,595,497 19,531,690 0 95,127,187 Interest Revenue and Other Income 1,989,517 500,482 0 2,489,999 TRANSFERS IN/OUT WITHOUT REIMBURSEMENT Transfers from Other Funds 6,734,414 0 (6,734,414) 0 Transfers to Other Funds (1,298,739) (21,142,450) 6,734,414 (15,706,775) OTHER BUDGETARY FINANCING SOURCES 0 0 0 0 0 OTHER FINANCING SOURCES: TRANSFERS IN/OUT WITHOUT REIMBURSEMENT 0 0 0 0 TOTAL FINANCING FROM COSTS ABSORBED BY OTHERS 0 0 0 0 0 TOTAL FINANCING SOURCES 82,832,940 (1,110,278) 0 81,722,662 NET COST OF OPERATIONS 106,068,882 0 0 0 106,068,882	OTHER ADJUSTMENTS	0	0	0	0
Refund of Taxes (187,749) 0 0 (187,749) RUI Contributions 75,595,497 19,531,690 0 95,127,187 Interest Revenue and Other Income 1,989,517 500,482 0 2,489,999 TRANSFERS IN/OUT WITHOUT REIMBURSEMENT Transfers from Other Funds 6,734,414 0 (6,734,414) 0 Transfers to Other Funds (1,298,739) (21,142,450) 6,734,414 (15,706,775) OTHER BUDGETARY FINANCING SOURCES 0 0 0 0 0 OTHER FINANCING SOURCES: TRANSFERS IN/OUT WITHOUT REIMBURSEMENT 0 0 0 0 IMPUTED FINANCING FROM COSTS ABSORBED BY OTHERS 0 0 0 0 0 TOTAL FINANCING SOURCES 82,832,940 (1,110,278) 0 81,722,662 NET COST OF OPERATIONS 106,068,882 0 0 0 106,068,882	APPROPRIATIONS USED	0	0	0	0
RUI Contributions 75,595,497 19,531,690 0 95,127,187 Interest Revenue and Other Income 1,989,517 500,482 0 2,489,999 TRANSFERS IN/OUT WITHOUT REIMBURSEMENT Transfers from Other Funds 6,734,414 0 (6,734,414) 0 0 (6,734,414) 0 0 (6,734,414) 0 0 (6,734,414) 0 0 (6,734,414) 0 0 (6,734,414) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	NON - EXCHANGE REVENUE				
RUI Contributions 75,595,497 19,531,690 0 95,127,187 1,989,517 500,482 0 2,489,999 1,989,517 500,482 0 2,489,999 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517 1,989,517	Refund of Taxes	(187,749)	0	0	(187,749)
Interest Revenue and Other Income	RUI Contributions	75,595,497	19,531,690	0	
Transfers from Other Funds 6,734,414 0 (6,734,414) 0 Transfers to Other Funds (1,298,739) (21,142,450) 6,734,414 (15,706,775) OTHER BUDGETARY FINANCING SOURCES 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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 81,722,662 0 0 106,068,882 0 0 106,068,882 0 0 106,068,882	Interest Revenue and Other Income	1,989,517	500,482	0	2,489,999
Transfers to Other Funds (1,298,739) (21,142,450) 6,734,414 (15,706,775) OTHER BUDGETARY FINANCING SOURCES: 0 0 0 0 0 OTHER FINANCING SOURCES: TRANSFERS IN/OUT WITHOUT REIMBURSEMENT 0 0 0 0 0 IMPUTED FINANCING FROM COSTS ABSORBED BY OTHERS 0 0 0 0 0 TOTAL FINANCING SOURCES 82,832,940 (1,110,278) 0 81,722,662 NET COST OF OPERATIONS 106,068,882 0 0 106,068,882	TRANSFERS IN/OUT WITHOUT REIMBURSEMENT				
OTHER BUDGETARY FINANCING SOURCES 0 0 0 0 OTHER FINANCING SOURCES: TRANSFERS IN/OUT WITHOUT REIMBURSEMENT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Transfers from Other Funds	6,734,414	0	(6,734,414)	0
OTHER FINANCING SOURCES: TRANSFERS IN/OUT WITHOUT REIMBURSEMENT 0 0 0 0 IMPUTED FINANCING FROM COSTS ABSORBED BY OTHERS 0 0 0 0 TOTAL FINANCING SOURCES 82,832,940 (1,110,278) 0 81,722,662 NET COST OF OPERATIONS 106,068,882 0 0 106,068,882	Transfers to Other Funds	(1,298,739)	(21,142,450)	6,734,414	(15,706,775)
TRANSFERS IN/OUT WITHOUT REIMBURSEMENT 0 0 0 0 IMPUTED FINANCING FROM COSTS ABSORBED BY OTHERS 0 0 0 0 TOTAL FINANCING SOURCES 82,832,940 (1,110,278) 0 81,722,662 NET COST OF OPERATIONS 106,068,882 0 0 106,068,882	OTHER BUDGETARY FINANCING SOURCES	0	0	0	0
IMPUTED FINANCING FROM COSTS ABSORBED BY OTHERS 0 0 0 0 TOTAL FINANCING SOURCES 82,832,940 (1,110,278) 0 81,722,662 NET COST OF OPERATIONS 106,068,882 0 0 106,068,882	OTHER FINANCING SOURCES:				
TOTAL FINANCING SOURCES 82,832,940 (1,110,278) 0 81,722,662 NET COST OF OPERATIONS 106,068,882 0 0 106,068,882	TRANSFERS IN/OUT WITHOUT REIMBURSEMENT	0	0	0	0
NET COST OF OPERATIONS 106,068,882 0 0 106,068,882	IMPUTED FINANCING FROM COSTS ABSORBED BY OTHERS	0	0	0	0
	TOTAL FINANCING SOURCES	82,832,940	(1,110,278)	0	81,722,662
NET POSITION - ENDING BALANCES \$8,936,402 \$6,836,136 \$0 \$15,772,538	NET COST OF OPERATIONS	106,068,882	0	0	106,068,882
	NET POSITION - ENDING BALANCES	\$8,936,402	\$6,836,136	<u>\$0</u>	\$15,772,538