

# Federal Disability

20X8007

## Table of Contents

	<b>Page(s)</b>
Noteworthy News	2
Trial Balance(s)	3
Balance Sheet(s)	4
Income Statement(s)	5
Budget Reconciliation	6-7
Budget Reconciliation Summary	8
Post Closing Budget Rec. Summary	N/A
FACTS II Information	N/A
Attest Adjusted Trial Balance	N/A
Attest Schedule of Assets and Liabilities	N/A
Attest Schedule of Activity	N/A

---

---

# **Federal Disability**

**20X8007**

## **Noteworthy News**

**There are no Noteworthy News items for February 2005.**

**Federal Disability Insurance Trust Fund  
20X8007  
Trial Balance (Final)  
January 31, 2005 Through February 28, 2005**

RUN DATE: 03/22/2005

RUN TIME: 13:58:39

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	604.31	30,326,072,921.49	30,326,072,630.00	895.80
1340	ACCRUED INCOME RECEIVABLE	867,991,855.99	790,063,017.05	11,388,217.61	1,646,666,655.43
1610	PRINCIPAL ON INVESTMENTS	187,501,775,000.00	6,462,017,000.00	7,176,357,000.00	186,787,435,000.00
1611	DISCOUNT ON PURCHASE	(222,640.00)	222,640.00	0.00	0.00
1613	AMORTIZATION DISC/PREM	118,302.18	582.74	118,884.92	0.00
	<b>TOTAL ASSETS</b>	<b>188,369,663,122.48</b>	<b>37,578,376,161.28</b>	<b>37,513,936,732.53</b>	<b>188,434,102,551.23</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	16,709,226,869.66	16,709,226,869.66	16,621,447,954.18	16,621,447,954.18
2155	EXPENDITURE TRANSFER PAY	2,304,563,595.15	197,729,711.01	24,140,000.00	2,130,973,884.14
	<b>TOTAL LIABILITIES</b>	<b>19,013,790,464.81</b>	<b>16,906,956,580.67</b>	<b>16,645,587,954.18</b>	<b>18,752,421,838.32</b>
	<b>TOTAL NET ASSETS</b>	<b>169,355,872,657.67</b>	<b>54,485,332,741.95</b>	<b>54,159,524,686.71</b>	<b>169,681,680,712.91</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED G/L	10,083.47	0.00	0.00	10,083.47
3310	PRIOR UNDISTRIBUTED INC	168,488,495,071.41	0.00	0.00	168,488,495,071.41
	<b>TOTAL CAPITAL</b>	<b>168,488,505,154.88</b>	<b>0.00</b>	<b>0.00</b>	<b>168,488,505,154.88</b>
<b>INCOME</b>					
5311	INTEREST ON INVESTMENTS	3,371,639,875.85	11,388,217.61	800,061,606.72	4,160,313,264.96
5310	CMIA INTEREST INCOME	130,751.00	0.00	0.00	130,751.00
5750	REIMBURSE UNION ACTIVITY	1,075,039.84	0.00	0.00	1,075,039.84
5750	CIRHBA	23,416.96	0.00	30,250.21	53,667.17
5750	INCOME TAX ON BENEFITS	643,623,801.78	0.00	378,294.66	644,002,096.44
5750	INCOME TAX CREDIT REIMB - SECA	2,935.72	0.00	0.00	2,935.72
5750	INCOME TAX CREDIT REIMB - FICA	(0.88)	0.00	0.00	(0.88)
5750	UNNEGOTIATED CHECK REIMBURSEMENT	482,372.89	0.00	591,758.01	1,074,130.90
5800	EMPLOYMENT TAX RECEIPTS - FICA	25,756,466,030.80	0.00	6,378,000,000.00	32,134,466,030.80
5800	EMPLOYMENT TAX RECEIPTS - SECA	817,391,353.51	0.00	44,000,000.00	861,391,353.51
5900	TREASURY OFFSET PROGRAM	1,160,874.53	23,586.54	7,059,542.08	8,196,830.07
5890	REFUND OF EMPLOYMENT TAX RECEIPTS	(56,950,000.00)	0.00	0.00	(56,950,000.00)
5320	ADMINISTRATIVE FEES REVENUE	2,508,439.20	0.00	0.00	2,508,439.20
5311	AMORTIZATION/ACCRETION	5,011.65	118,884.92	119,467.66	5,594.39
	<b>TOTAL INCOME</b>	<b>30,537,559,902.85</b>	<b>11,530,689.07</b>	<b>7,230,240,919.34</b>	<b>37,756,270,133.12</b>
<b>EXPENSES</b>					
6330	CMIA INTEREST EXPENSE	135,434.00	0.00	0.00	135,434.00
5760	SSA LAE ANNUAL	2,128,274,764.22	193,457,805.00	193,457,805.00	2,128,274,764.22
5760	SSA LAE NO YEAR	18,881,544.60	3,396,874.00	3,396,874.01	18,881,544.59
5760	RAILROAD RETIREMENT BOARD EXPENSE	96,620,000.00	24,140,000.00	0.00	120,760,000.00
5760	SSA LAE OIG	31,530,815.73	1,305,562.00	1,305,562.00	31,530,815.73
5765	TRANSFERS OUT - BENEFIT PAYMENTS	27,374,065,634.89	23,570,261,233.70	16,709,226,869.66	34,235,099,998.93
6100	TREASURY ADMIN EXPENSE - GF	17,975,818.22	7,078,879.23	0.00	25,054,697.45
6100	TREASURY ADMIN EXPENSE - BPD	97,800.20	24,450.05	0.00	122,250.25
6100	TREASURY OFFSET PROGRAM FEE	17,028.20	69,210.00	87.20	86,151.00
6100	TREASURY ADMIN EXPENSE - FMS	2,593,560.00	659,114.00	0.00	3,252,674.00
	<b>TOTAL EXPENSES</b>	<b>29,670,192,400.06</b>	<b>23,800,393,127.98</b>	<b>16,907,387,197.87</b>	<b>36,563,198,330.17</b>
<b>GAIN/LOSS</b>					
7111/7211	REALIZED GAIN/LOSS	0.00	0.00	103,755.08	103,755.08
	<b>TOTAL GAIN/LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>103,755.08</b>	<b>103,755.08</b>
	<b>TOTAL EQUITY</b>	<b>169,355,872,657.67</b>	<b>23,811,923,817.05</b>	<b>24,137,731,872.29</b>	<b>169,681,680,712.91</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>78,297,256,559.00</b>	<b>78,297,256,559.00</b>	<b>0.00</b>

**Federal Disability Insurance Trust Fund  
20X8007  
Balance Sheet (Final)  
February 28, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	<u>895.80</u>		\$	895.80
--------------------------------	----	---------------	--	----	--------

**Receivables**

Interest Receivable	\$	<u>1,646,666,655.43</u>		\$	1,646,666,655.43
---------------------	----	-------------------------	--	----	------------------

**Investments**

U.S. Treasury Special Issues:

Certificates of Indebtedness	\$	9,122,754,000.00			
Bonds		<u>177,664,681,000.00</u>			

Net Investments	\$	<u>186,787,435,000.00</u>		\$	<u>186,787,435,000.00</u>
-----------------	----	---------------------------	--	----	---------------------------

<b>TOTAL ASSETS</b>		<u><b>188,434,102,551.23</b></u>		\$	<u><b>188,434,102,551.23</b></u>
---------------------	--	----------------------------------	--	----	----------------------------------

**LIABILITIES & EQUITY**

**Liabilities**

1 Payable for Transfers	\$	16,621,447,954.18			
2 Expenditure Transfers Payable		<u>2,130,973,884.14</u>		\$	18,752,421,838.32

**Equity**

Beginning Balance	\$	168,488,505,154.88			
Net Change		<u>1,193,175,558.03</u>			

Total Equity	\$	<u>169,681,680,712.91</u>		\$	<u>169,681,680,712.91</u>
--------------	----	---------------------------	--	----	---------------------------

<b>TOTAL LIABILITIES &amp; EQUITY</b>		<u><b>188,434,102,551.23</b></u>		\$	<u><b>188,434,102,551.23</b></u>
---------------------------------------	--	----------------------------------	--	----	----------------------------------

**Footnote:**

1 Includes Benefit Payment Accrual.

2 Includes RRB Accrual of \$367,060,000.00 and LAE Accruals of \$1,763,913,884.14.

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: March 22, 2005

**Federal Disability Insurance Trust Fund  
20X8007  
Income Statement (Final)  
October 1, 2004 Through February 28, 2005**

<b>RECEIPTS</b>	<u>Current Month</u>	<u>Year-To-Date</u>
<b>Revenue</b>		
Administrative Fees Revenue	\$ 0.00	\$ 2,508,439.20
CIRHBA	30,250.21	53,667.17
Employment Tax Receipts - FICA	6,378,000,000.00	32,134,466,030.80
Employment Tax Receipts - SECA	44,000,000.00	861,391,353.51
Income Tax on Benefits	378,294.66	644,002,096.44
Income Tax Credit Reimb - FICA	0.00	(0.88)
Income Tax Credit Reimb - SECA	0.00	2,935.72
Reimburse Union Activity	0.00	1,075,039.84
Treasury Offset Program	7,035,955.54	8,196,830.07
CMIA Interest Income	0.00	130,751.00
Unnegotiated Check Reimbursement	591,758.01	1,074,130.90
Gross Revenue	<u>\$ 6,430,036,258.42</u>	<u>\$ 33,652,901,273.77</u>
<b>Less: Refunds and Credits</b>		
Refund of Employment Tax Receipts	\$ 0.00	\$ (56,950,000.00)
Subtotal Less: Refunds and Credits	<u>\$ 0.00</u>	<u>\$ (56,950,000.00)</u>
Net Revenue	<u>\$ 6,430,036,258.42</u>	<u>\$ 33,595,951,273.77</u>
<b>Investment Income</b>		
1 Interest on Investments	\$ 788,673,971.85	\$ 4,160,318,859.35
Realized Gain/Loss	103,755.08	103,755.08
Subtotal Investment Income	<u>\$ 788,777,726.93</u>	<u>\$ 4,160,422,614.43</u>
Net Receipts	<u>\$ 7,218,813,985.35</u>	<u>\$ 37,756,373,888.20</u>
<b>OUTLAYS</b>		
CMIA Interest Expense	\$ 0.00	\$ 135,434.00
2 Railroad Retirement Board Expense	24,140,000.00	120,760,000.00
2 SSA LAE Annual	0.00	2,128,274,764.22
2 SSA LAE No Year	(0.01)	18,881,544.59
2 SSA LAE OIG	0.00	31,530,815.73
Treasury Admin Expense - BPD	24,450.05	122,250.25
Treasury Admin Expense - FMS	659,114.00	3,252,674.00
Treasury Admin Expense - GF	7,078,879.23	25,054,697.45
Treasury Offset Program Fee	69,122.80	86,151.00
Total Outlays	<u>\$ 31,971,566.07</u>	<u>\$ 2,328,098,331.24</u>
<b>NONEXPENDITURE TRANSFERS</b>		
<b>3 Current Year Authority</b>		
Transfers Out - Benefit Payments	<u>6,861,034,364.04</u>	<u>34,235,099,998.93</u>
Total NonExpenditure Transfers	<u>\$ 6,861,034,364.04</u>	<u>\$ 34,235,099,998.93</u>
Total Outlays/Transfers	<u>\$ 6,893,005,930.11</u>	<u>\$ 36,563,198,330.17</u>
<b>NET INCREASE/(DECREASE)</b>	<u><b>\$ 325,808,055.24</b></u>	<u><b>\$ 1,193,175,558.03</b></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:	\$ 9,998,589.67	\$ 5,006,477,676.18

2 Includes SSA LAE Accruals

3 Includes Benefit Payment Accrual

**Federal Disability Insurance Trust Fund  
20X8007  
Budget Reconciliation (Final)  
February 28, 2005**

<u>Security Number / Account Number</u>	<u>Title</u>	<u>Amount</u>	<u>M/D</u>	<u>Total</u>
531101	20 Interest on Investments(Cash)	5,006,477,676.18		
531003	28 Unnegotiated Check Interest	1,074,130.90		
531005	20 CMIA Interest	130,751.00		
575010	28 Reimbursement of Union Activity	1,075,039.84		
575020	28 CIRBHA	53,667.17		
575025	28 Income Tax on Benefits	644,002,096.44		
575026	28 Income Tax Credit Reimbursement - SECA	2,935.72		
575027	28 Income Tax Credit Reimbursement - FICA	(0.88)		
589001	99 Refund of Employment Tax Receipts	(56,950,000.00)		
580004	99 Employment Tax Receipts - FICA	32,134,466,030.80		
580005	99 Employment Tax Receipts - SECA	861,391,353.51		
590006	20 Treasury Offset	8,196,830.07		
532002	28 Administrative Fees Revenue	2,508,439.20		
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>			<b><u><u>38,602,428,949.95</u></u></b>
<b>411400</b>	<b>Less: Receipts Designated as Discretionary to cover Expenditure Transfers for LAE's (Provided by SSA)</b>		<b>D</b>	<b><u><u>901,105,514.00</u></u></b>
<b>411400</b>	<b>Appropriated Trust Fund Receipts - Mandatory</b>		<b>M</b>	<b><u><u>37,701,323,435.95</u></u></b>
576001	28 Transfers Out-SSA LAE Annual (Payable)	(1,680,383,583.24)		
576002	28 Transfers Out-SSA No Year (Payable)	(33,424,481.26)		
576009	28 Transfers - LAE OIG (Payable)	(50,105,819.64)		
576008	60 Railroad Retirement Board (Payable) (Total 2155)	(367,060,000.00)		
<b>490100</b>	<b>Delivered Orders - Obligations, Unpaid</b>			<b><u><u>(2,130,973,884.14)</u></u></b>
	Current Year Rescissions	(25,966,000.00)		
<b>412400</b>	<b>Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified-Payable-Temporary Reduction</b>		<b>D</b>	<b><u><u>(25,966,000.00)</u></u></b>
<b>438400</b>	<b>Temporary Reduction Returned by Appropriation</b>	(11,696,069.67)		
	Less entry to bring authority rescinded in prior year forward as current year authority	11,696,069.67		
			<b>D</b>	<b><u><u>0.00</u></u></b>
576008	60 Actual Cash Railroad Retirement Board Expense	0.00		
576001	28 Actual Cash Transfers Out-SSA LAE Annual	(855,062,519.00)		
576002	28 Actual Cash Transfers Out-SSA No Year	(39,662,733.00)		
576009	28 Actual Cash Transfers - LAE OIG	(6,380,262.00)		
610010	99 Actual Cash Treasury Admin Expense - GF	(25,054,697.45)		
610041	20 Actual Cash Treasury Admin Expense - BPD	(122,250.25)		
610004	20 Actual Cash Treasury Offset Program Fee	(86,151.00)		
610005	20 Actual Cash Treasury Admin Expense - FMS	(3,252,674.00)		
633001	20 Actual Cash CMIA Interest Expense	(135,434.00)		
<b>490200</b>	<b>Delivered Orders - Obligations, Paid</b>			<b><u><u>(929,756,720.70)</u></u></b>
<b>490200</b>	<b>Less: Obligations, Paid Designated as Discretionary (LAE's)</b>		<b>D</b>	<b><u><u>(901,105,514.00)</u></u></b>
<b>490200</b>	<b>Delivered Orders - Obligations, Paid - Mandatory</b>		<b>M</b>	<b><u><u>(28,651,206.70)</u></u></b>

531101	20	Interest on Investments(Cash)	5,006,477,676.18	
531003	28	Unnegotiated Check Interest	1,074,130.90	
531005	20	CMA Interest	130,751.00	
575010	28	Reimbursement of Union Activity	1,075,039.84	
575020	28	CIRBHA	53,667.17	
575026	28	Income Tax Credit Reimbursement - SECA	2,935.72	
575027	28	Income Tax Credit Reimbursement - FICA	(0.88)	
575025	28	Income Tax on Benefits	644,002,096.44	
580004	99	Employment Tax Receipts - FICA	32,134,466,030.80	
580005	99	Employment Tax Receipts - SECA	861,391,353.51	
589001	99	Refund of Employment Tax Receipts	(56,950,000.00)	
590006	20	Treasury Offset	8,196,830.07	
532002	28	Administrative Fees Revenue	2,508,439.20	
576501	28	Transfer - SSA Benefit Payment	(34,235,099,998.93)	
576001	28	Transfers Out-SSA LAE Annual	(2,154,003,064.22)	
576002	28	Transfers Out-SSA No Year	(18,881,544.59)	
576008	60	Railroad Retirement Board Expense	(120,760,000.00)	
576009	28	Transfers - LAE OIG	(31,768,515.73)	
610010	99	Treasury Admin Expense - GF	(25,054,697.45)	
610041	20	Treasury Admin Expense - BPD	(122,250.25)	
610004	20	Treasury Offset Program Fee	(86,151.00)	
610005	20	Treasury Admin Expense - FMS	(3,252,674.00)	
633001	20	CMA Interest Expense	(135,434.00)	
		<b>Rescinded Amount Made Available</b>	<b>11,696,069.67</b>	
		<b>New Budget Authority</b>	<b>1,238,738,385.97</b>	
<b>462000</b>		<b>Unobligated Funds Not Subject to Apportionment</b>		<b>M <u><u>(3,263,699,075.42)</u></u></b>
<b>415700</b>		<b>Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation</b>		<b>M <u><u>1,238,738,385.97</u></u></b>
	28	Benefit Payable Amount (Total 2150)	(16,621,447,954.18)	
<b>416600</b>		<b>Allocations of Realized Authority - To be Transferred From Invested Balances</b>		<b>M <u><u>(16,621,447,954.18)</u></u></b>
	28	Actual Transfers - Benefit Payments	(33,685,983,098.21)	
<b>416700</b>		<b>Allocations of Realized Authority - Transferred From Invested Balances</b>		<b>M <u><u>(33,685,983,098.21)</u></u></b>
<b>420100</b>		<b>Total Actual Resources - Collected</b>		<b><u><u>182,800,746,764.76</u></u></b>
				<b><u><u>182,800,746,764.76</u></u></b>
<b>439700</b>		<b>Receipts and Appropriations Temporarily Precluded From Obligation</b>		<b>M <u><u>(165,984,087,368.03)</u></u></b>
				<b><u><u>(165,984,087,368.03)</u></u></b>
101010		Fund Balance with Treasury	895.80	
161010		Certificates of Indebtedness	9,122,754,000.00	
161020		Bonds	177,664,681,000.00	
215000		Payable for Transfers - Benefits	(16,621,447,954.18)	
215500		Expenditure Transfer - RR Board & LAE's	(2,130,973,884.14)	
		<b>Total Assets</b>		<b><u><u>168,035,014,057.48</u></u></b>
		<b>Edit Check (Total Assets = Ending Balance in 4620, 4157, 4397, and 4124)</b>		<b><u><u>(168,035,014,057.48)</u></u></b>

0.00

Federal Disability Insurance Trust Fund  
20X8007  
Budget Reconciliation Summary (Final)  
February 28, 2005

<u>Account Number</u>		<u>Beginning Balance</u>	<u>Current Activity</u>	<u>Ending Balance</u>	<u>M/D</u>
411400	Appropriated Trust Fund Receipts	0.00	37,701,323,435.95	37,701,323,435.95	M
411400	Appropriated Trust Fund Receipts - LAE's	0.00	901,105,514.00	901,105,514.00	D
415700	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Obligation	0.00	1,238,738,385.97	1,238,738,385.97	M
416600	Allocations of Realized Authority - To Be Transferred From Transferred From Invested Balances	(16,072,331,053.46)	(549,116,900.72)	(16,621,447,954.18)	M
416700	Allocations of Realized Authority - Transferred From Invested Balances	0.00	(33,685,983,098.21)	(33,685,983,098.21)	M
490100	Delivered Orders - Obligations, Unpaid	(732,632,273.60)	(1,398,341,610.54)	(2,130,973,884.14)	
412400	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified-Payable-Temporary Reduction	0.00	(25,966,000.00)	(25,966,000.00)	D
438400	Temporary Reduction Returned by Appropriation	(11,696,069.67)	11,696,069.67	0.00	D
490200	Delivered Orders - Obligations, Paid	0.00	(28,651,206.70)	(28,651,206.70)	M
490200	Delivered Orders - Obligations, Paid - Discretionary LAE's	0.00	(901,105,514.00)	(901,105,514.00)	D
462000	Unobligated Funds Not Subject to Apportionment	0.00	(3,263,699,075.42)	(3,263,699,075.42)	M
420100	Total Actual Resources - Collected	182,800,746,764.76	0.00	182,800,746,764.76	
439700	Receipts and Appropriations Temporarily Precluded From Obligation	(165,984,087,368.03)	0.00	(165,984,087,368.03)	M
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	