

# Federal Supplementary Medical Insurance Trust Fund

20X8004

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# **Federal Supplementary Medical Insurance Trust Fund**

**20X8004**

## **Noteworthy News**

- 1. Beginning with the October 2005 financial statements, the FACTS II Adjusted Trial Balance will replace the Budget Reconciliation Summary and the Post Closing Budget Reconciliation.**

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Trial Balance (Final)  
September 30, 2005 Through October 31, 2005**

RUN DATE: 11/23/05  
RUN TIME: 09:55:12

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	35,129,271.56	25,161,113,809.10	25,197,142,586.15	(899,505.49)
1340	ACCRUED INCOME RECEIVABLE	244,103,524.07	96,452,254.72	11,956,983.68	328,598,795.11
1610	PRINCIPAL ON INVESTMENTS	17,203,706,000.00	13,250,645,000.00	11,035,885,000.00	19,418,466,000.00
	<b>TOTAL ASSETS</b>	<b>17,482,938,795.63</b>	<b>38,508,211,063.82</b>	<b>36,244,984,569.83</b>	<b>19,746,165,289.62</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	18,017,824,359.71	10,853,314,630.93	11,666,100,000.00	18,830,609,728.78
2155	EXPENDITURE TRANSFER PAY	907,642,979.38	246,896,884.60	367,901,598.46	1,028,647,693.24
	<b>TOTAL LIABILITIES</b>	<b>18,925,467,339.09</b>	<b>11,100,211,515.53</b>	<b>12,034,001,598.46</b>	<b>19,859,257,422.02</b>
	<b>TOTAL NET ASSETS</b>	<b>(1,442,528,543.46)</b>	<b>49,608,422,579.35</b>	<b>48,278,986,168.29</b>	<b>(113,092,132.40)</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	(1,442,528,543.46)	0.00	0.00	(1,442,528,543.46)
	<b>TOTAL CAPITAL</b>	<b>(1,442,528,543.46)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,442,528,543.46)</b>
<b>INCOME</b>					
5311	INTEREST ON INVESTMENTS	0.00	11,956,983.68	114,159,016.24	102,202,032.56
5750	FEDERAL MATCHING	0.00	626,498,744.11	10,650,985,418.11	10,024,486,674.00
5750	TRANSFERS IN-TRANSITIONAL ASSIST BENEFIT PAYMENT	0.00	0.00	46,618,996.92	46,618,996.92
5750	INT REIMBURSEMENT FROM SSA	0.00	0.00	1,429,598.47	1,429,598.47
5760	RAILROAD RETIREMENT BOARD EXPENSE	0.00	450,000.00	450,000.00	0.00
5900	PREMIUMS COLLECTED - AGED	0.00	208,816,464.17	2,910,783,073.39	2,701,966,609.22
5900	PREMIUMS COLLECTED - DISABLED	0.00	23,560.00	487,215,840.20	487,192,280.20
	<b>TOTAL INCOME</b>	<b>0.00</b>	<b>847,745,751.96</b>	<b>14,211,641,943.33</b>	<b>13,363,896,191.37</b>
<b>EXPENSES</b>					
5760	SSA LAE ANNUAL	0.00	133,135,901.36	43,974,848.00	89,161,053.36
5760	SSA LAE NO YEAR	0.00	11,474,705.36	0.00	11,474,705.36
5760	SALARIES & EXPENSES - CMS	0.00	471,055,435.56	203,789,595.82	267,265,839.74
5760	RAILROAD RETIREMENT BOARD EXPENSE	0.00	450,000.00	0.00	450,000.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	0.00	21,772,127,890.35	10,772,127,890.35	11,000,000,000.00
5765	TRANSFER TO TRANSITIONAL ASSISTANCE	0.00	385,618,996.92	46,618,996.92	339,000,000.00
5765	TRANSITIONAL ASSISTANCE-ADMIN EXP	0.00	7,615,600.69	7,615,600.69	0.00
5765	PRESCRIPTION DRUG-ADMIN EXP	0.00	36,123,704.24	36,123,704.24	0.00
5765	STATE LOW INCOME DETERMINATIONS	0.00	327,100,000.00	0.00	327,100,000.00
6100	TREASURY ADMIN EXPENSE - BPD	0.00	8,181.85	0.00	8,181.85
	<b>TOTAL EXPENSES</b>	<b>0.00</b>	<b>23,144,710,416.33</b>	<b>11,110,250,636.02</b>	<b>12,034,459,780.31</b>
	<b>TOTAL EQUITY</b>	<b>(1,442,528,543.46)</b>	<b>23,992,456,168.29</b>	<b>25,321,892,579.35</b>	<b>(113,092,132.40)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>73,600,878,747.64</b>	<b>73,600,878,747.64</b>	<b>0.00</b>

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Balance Sheet (Final)  
October 31, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$ <u>(899,505.49)</u>	
	\$	(899,505.49)

**Receivables**

Interest Receivable	\$ <u>328,598,795.11</u>	
	\$	328,598,795.11

**Investments**

1 Principal On Investments	\$ <u>19,418,466,000.00</u>	
	\$	<u>19,418,466,000.00</u>

<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u><u>19,746,165,289.62</u></u></b>
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**LIABILITIES & EQUITY**

**Liabilities**

2 Payable For Transfers	\$ 18,830,609,728.78	
3 Expenditure Transfer Pay	<u>1,028,647,693.24</u>	
	\$	19,859,257,422.02

**Equity**

Beginning Balance	\$ (1,442,528,543.46)	
Net Change	<u>\$ 1,329,436,411.06</u>	
	\$	<u>(113,092,132.40)</u>

<b>TOTAL LIABILITY/EQUITY</b>	<b>\$</b>	<b><u><u>19,746,165,289.62</u></u></b>
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**Footnotes:**

- 1 Details about principal holdings and investment transaction data can be viewed at <http://www.federalinvestments.gov/dfi/dfifederalinvestreports.htm>
- 2 Includes CMS's Benefit Payment accrual of \$17,265,483,124.95 the CMS Transitional Assistance Benefit Payment accrual of \$802,314,698.20, the Transitional Assistance Admin accrual of \$65,959,340.82, the Prescription Drug Admin accrual of \$369,752,564.81 and the State Low Income Determinations accrual of \$327,100,000.00.
- 3 Includes CMS's Salaries & Expenses accrual of \$881,368,935.49, OIG Oversight's accrual of \$25,000,000.00 and SSA's LAE accrual of \$122,278,757.75.

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: November 23, 2005

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Income Statement (Final)  
October 1, 2005 Through October 31, 2005**

**RECEIPTS**

	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Federal Matching	\$ 10,024,486,674.00	\$ 10,024,486,674.00
Premiums Collected - Aged	2,701,966,609.22	2,701,966,609.22
Premiums Collected - Disabled	487,192,280.20	487,192,280.20
Interest Reim. From SSA	1,429,598.47	1,429,598.47
Transfers In-Transitional Assist Ben Pmt	46,618,996.92	46,618,996.92
<b>Gross Revenue</b>	<b>\$ <u>13,261,694,158.81</u></b>	<b>\$ <u>13,261,694,158.81</u></b>
<b>Investment Income</b>		
1 Interest on Investments	\$ 102,202,032.56	\$ 102,202,032.56
<b>Subtotal Investment Income</b>	<b>\$ <u>102,202,032.56</u></b>	<b>\$ <u>102,202,032.56</u></b>
<b>Net Receipts</b>	<b>\$ <u>13,363,896,191.37</u></b>	<b>\$ <u>13,363,896,191.37</u></b>

**DISBURSEMENTS**

<b>Outlays</b>		
Railroad Retirement BOA	450,000.00	450,000.00
Salaries & Exp - CMS	267,265,839.74	267,265,839.74
Transf - LAE SSA Annual	89,161,053.36	89,161,053.36
Transf - LAE SSA No Yr	11,474,705.36	11,474,705.36
Trea Admin Expense - BPD	8,181.85	8,181.85
<b>Total Outlays</b>	<b>\$ <u>368,359,780.31</u></b>	<b>\$ <u>368,359,780.31</u></b>
<b>NonExpenditure Transfers</b>		
Prescription Drug-Admin Exp	\$ 0.00	\$ 0.00
Transfers Out - Benefit Payments	11,000,000,000.00	11,000,000,000.00
Transfers to Transitional Assistance	339,000,000.00	339,000,000.00
Transitional Assistance-Admin Exp	0.00	0.00
State Low Income Determinations	327,100,000.00	327,100,000.00
<b>Total NonExpenditure Transfers</b>	<b>\$ <u>11,666,100,000.00</u></b>	<b>\$ <u>11,666,100,000.00</u></b>
<b>Total Disbursements</b>	<b>\$ <u>12,034,459,780.31</u></b>	<b>\$ <u>12,034,459,780.31</u></b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ <u><u>1,329,436,411.06</u></u></b>	<b>\$ <u><u>1,329,436,411.06</u></u></b>

1 Interest on Investments is reported on the accrual basis. Includes interest collected, premium paid, and accrued interest purchased.

Interest on Investments cash basis:	<b><u>Current Month</u></b>	<b><u>Year-to-Date</u></b>
	<b>\$ 17,706,761.52</b>	<b>\$ 17,706,761.52</b>

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Budget Reconciliation (Final)  
October 31, 2005**

**Proprietary Accounts**

<u>Security Number / Account Number</u>	<u>Title</u>		<u>M/D</u>	<u>Amount</u>
N/A	Interest on Investments(Cash)	17,706,761.52		
531001	Interest Reimbursement from SSA	1,429,598.47		
575000	Federal Matching	10,024,486,674.00		
575030	Transfers In-Transitional Assistance Benefit Payments	46,618,996.92		
590003	Premiums Collected Aged	2,701,966,609.22		
590004	Premiums Collected Disabled	487,192,280.20		
<b>411400</b>	<b>Appropriated Trust Fund Receipts (Public Law 103296)</b>			<b>13,279,400,920.33</b>
	<b>Less: Receipts Designated as Discretionary to Cover Discretionary Budget Authority</b>		<b>D</b>	<b>245,092,574.52</b>
<b>411400</b>	<b>Appropriated Trust Fund Receipts - Mandatory</b>		<b>M</b>	<b>13,034,308,345.81</b>
	Transitional Assistance Benefit Pymt Payable	(802,314,698.20)		
	State Low Income Determinations	(327,100,000.00)		
<b>412700</b>	<b>Amts Approp F/Spec Treas Mgd Trust Fund - Payable</b>		<b>M</b>	<b>(1,129,414,698.20)</b>
	Prescription Drug-Administrative Expense	(369,752,564.81)		
	Transitional Assistance - Administrative Expense	(65,959,340.82)		
<b>412700</b>	<b>Amts Approp F/Spec Treas Mgd Trust Fund - Payable</b>		<b>D</b>	<b>(435,711,905.63)</b>
576532	Actual Transfers - Transitional Assistance Ben Pmts	(46,618,996.92)		
	Actual Transfers - State Low Income Determinations	0.00		
<b>412900</b>	<b>Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out</b>		<b>M</b>	<b>(46,618,996.92)</b>
576534	Actual Transfers - Prescription Drug-Admin Exp	(36,123,704.24)		
576533	Actual Transfers - Transitional Assistance-Admin Exp	(7,615,600.69)		
<b>412900</b>	<b>Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out</b>		<b>D</b>	<b>(43,739,304.93)</b>
	CMS Benefit Pymt Payable	(17,265,483,124.95)		
<b>416600</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-To be Trans</b>		<b>M</b>	<b>(17,265,483,124.95)</b>
576501	Actual Transfers - CMS Benefit Pymts	(10,762,956,329.08)		
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>		<b>M</b>	<b>(10,762,956,329.08)</b>
576001	SSA LAE Annual-Payable	(80,760,920.70)		
576002	SSA No Year-Payable	(41,517,837.05)		
576009	SSA LAE Multi Year-Payable	0.00		
576003	Salaries & Expenses - CMS Payable	(881,368,935.49)		
576016	Medicaid Part B Premium Payable	0.00		
576020	OIG Oversight Payable	(25,000,000.00)		
<b>490100</b>	<b>Delivered Orders - Obligations Unpaid</b>			<b>(1,028,647,693.24)</b>
<b>497100</b>	<b>Downward Adjustments of Prior - Year Unpaid Delivered Orders - Obligations, Recoveries</b>			<b>0.00</b>
	SSA LAE Annual	0.00		
	Salaries & Expenses - CMS	0.00		
<b>438200</b>	<b>Temporary Reduction - New Budget Authority</b>		<b>D</b>	<b>0.00</b>

<b>438400</b>	<b>Temporary Reduction Returned by Appropriation</b>				<b>(22,173,265.22)</b>
	Less entry to bring authority rescinded in prior year forward as current year authority				<b>22,173,265.22</b>
				<b>D</b>	<b>0.00</b>
576001	Actual Cash SSA LAE Annual Expenditures	(43,660,807.00)		<b>D</b>	
576002	Actual Cash SSA LAE No Year Expenditures	0.00		<b>D</b>	
576003	Actual Cash Salaries & Expenses - CMS Expenditures	(203,236,077.60)		<b>D</b>	
576008	Actual Cash Railroad Retirement Board Expenditure	(450,000.00)		<b>M</b>	
576016	Actual Cash Medicaid Part B Premium Expenditure	0.00		<b>M</b>	
610002	Actual Cash Treasury Admin Expense - BPD Expenditure	(8,181.85)		<b>M</b>	
<b>490200</b>	<b>Delivered Orders - Obligations Paid</b>				<b>(247,355,066.45)</b>
<b>490200</b>	<b>Less: Obligations Paid, Designated as Discretionary</b>			<b>D</b>	<b>(246,896,884.60)</b>
<b>490200</b>	<b>Delivered Orders - Obligations Paid - Mandatory</b>			<b>M</b>	<b>(458,181.85)</b>
531001	Interest on Investments(Cash)	17,706,761.52			
575000	Interest Reimbursement from SSA	1,429,598.47			
575030	Federal Matching	10,024,486,674.00			
590003	Transfers In-Transitional Assistance Benefit Payments	46,618,996.92			
590004	Premiums Collected Aged	2,701,966,609.22			
590004	Premiums Collected Disabled	487,192,280.20			
576501	* Transfers Out-CMS Benefit Pymts	(11,000,000,000.00)		<b>M</b>	
576532	Transfer to Transitional Assistance	(339,000,000.00)		<b>M</b>	
576533	Transitional Assistance-Administrative Expense	0.00		<b>D</b>	
576534	Prescription Drug-Administrative Expense	0.00		<b>D</b>	
576535	State Low Income Determinations	(327,100,000.00)		<b>M</b>	
576001	** SSA LAE Annual	(89,161,053.36)			
576002	SSA LAE No Year	(11,474,705.36)			
576003	Salaries & Expenses - CMS	(267,265,839.74)		<b>D</b>	
576008	Railroad Retirement Board Exp	(450,000.00)		<b>M</b>	
610002	Treasury Admin Expense - BPD	(8,181.85)		<b>M</b>	
	<b>Rescinded Amount to close 4384</b>	<b>22,173,265.22</b>			
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>				<b>(1,267,114,405.24)</b>
<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>			<b>M</b>	<b>0.00</b>
<b>420100</b>	<b>Total Actual Resources - Collected</b>				<b>17,238,835,271.56</b>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig (Public Law 103296)</b>			<b>M</b>	<b>1,708,805,332.75</b>
<b>Assets</b>					
1010	Fund Balance with Treasury	(899,505.49)			
1610	Principal on Investments	19,418,466,000.00			
2150	Other Payables	(18,830,609,728.78)			
2155	Expenditure Transfer Pay	(1,028,647,693.24)			
	<b>Total Assets</b>				<b>(441,690,927.51)</b>
<b>Edit Check (Total Assets = 462000+438200+415700+439700)</b>					<b>441,690,927.51</b>
	* Different from the Trial Balance by the amount of a prior year payable adjustment.				
	** Different from the Trial Balance by the amount of the rescissions that were recorded.				<b>0.00</b>

Federal Supplementary Medical Insurance Trust Fund  
20X8004  
FACTS II Adjusted Trial Balance Report (Final)  
October 31, 2005

<u>SGL Account</u>	<u>SGL Account Name</u>	<u>B/E</u>	<u>M/D</u>	<u>B/N</u>	<u>Amount</u>
1010	Fund Balance With Treasury	E			(899,505.49)
1610	Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt	B			17,203,706,000.00
1610	Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt	E			19,418,466,000.00
4114	Appropriated Trust Fund Receipts	E	M		13,034,308,345.81
4114	Appropriated Trust Fund Receipts	E	D		245,092,574.52
4382	Temporary Reduction - New Budget Authority	E	D		0.00
4127	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable	B	M		(509,933,695.12)
4127	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable	B	D		(479,451,210.56)
4127	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable	E	M		(1,129,414,698.20)
4127	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable	E	D		(435,711,905.63)
4129	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Transfers-Out	E	M		(46,618,996.92)
4129	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Transfers-Out	E	D		(43,739,304.93)
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	M		(17,028,439,454.03)
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	M		(17,265,483,124.95)
4167	Allocations of Realized Authority - Transferred From Invested Balances	E	M		(10,762,956,329.08)
4201	Total Actual Resources - Collected	B			17,238,835,271.56
4201	Total Actual Resources - Collected	E			17,238,835,271.56
4384	Temporary Reduction Returned by Appropriation	B	D		(22,173,265.22)
4384	Temporary Reduction Returned by Appropriation	E	D		0.00
4620	Unobligated Funds Exempt From Apportionment	B			0.00
4620	Unobligated Funds Exempt From Apportionment	E			(1,267,114,405.24)
4397	Receipts and Appropriations Temporarily Precluded From Obligation	B	M		1,708,805,332.75
4397	Receipts and Appropriations Temporarily Precluded From Obligation	E	M		1,708,805,332.75
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	M		0.00
4902	Delivered Orders - Obligations, Paid	E	M	B	0.00
4902	Delivered Orders - Obligations, Paid	E	D	B	(164,365,990.60)
4902	Delivered Orders - Obligations, Paid	E	M	N	(458,181.85)
4902	Delivered Orders - Obligations, Paid	E	D	N	(82,530,894.00)
4901	Delivered Orders - Obligations, Unpaid	B			(907,642,979.38)
4901	Delivered Orders - Obligations, Unpaid	E			(1,028,647,693.24)
					0.00

B/E Beginning / Ending Balance  
M/D Mandatory / Discretionary  
B/N Balance / New



**Federal Supplementary Medical Insurance Trust Fund  
20X8004**

**Attest Adjusted Trial Balance (Final)  
September 30, 2005 Through October 31, 2005**

RUN DATE: 11/23/05  
RUN TIME: 09:55:12

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	ATTEST ADJUSTING DEBITS	ATTEST ADJUSTING CREDITS	ATTEST ENDING BALANCE
<b>ASSETS</b>								
1010	CASH	35,129,271.56	25,161,113,809.10	25,197,142,586.15	(899,505.49)	0.00	0.00	(899,505.49)
1340	ACCRUED INCOME RECEIVABLE	244,103,524.07	96,452,254.72	11,956,983.68	328,598,795.11	0.00	0.00	328,598,795.11
1610	PRINCIPAL ON INVESTMENTS	17,203,706,000.00	13,250,645,000.00	11,035,885,000.00	19,418,466,000.00	0.00	0.00	19,418,466,000.00
	<b>TOTAL ASSETS</b>	<b>17,482,938,795.63</b>	<b>38,508,211,063.82</b>	<b>36,244,984,569.83</b>	<b>19,746,165,289.62</b>	<b>0.00</b>	<b>0.00</b>	<b>19,746,165,289.62</b>
<b>LIABILITIES</b>								
2150	LIABILITY FOR ALLOCATION	18,017,824,359.71	10,853,314,630.93	11,666,100,000.00	18,830,609,728.78	2 18,830,609,728.78	0.00	0.00
2155	EXPENDITURE TRANSFER PAY	907,642,979.38	246,896,884.60	367,901,598.46	1,028,647,693.24	4 1,028,647,693.24	0.00	0.00
	<b>TOTAL LIABILITIES</b>	<b>18,925,467,339.09</b>	<b>11,100,211,515.53</b>	<b>12,034,001,598.46</b>	<b>19,859,257,422.02</b>	<b>19,859,257,422.02</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL NET ASSETS</b>	<b>(1,442,528,543.46)</b>	<b>49,608,422,579.35</b>	<b>48,278,986,168.29</b>	<b>(113,092,132.40)</b>	<b>19,859,257,422.02</b>	<b>0.00</b>	<b>19,746,165,289.62</b>
<b>CAPITAL</b>								
3310	PRIOR UNDISTRIBUTED INC	(1,442,528,543.46)	0.00	0.00	(1,442,528,543.46)	5 19,859,257,422.02	1,3 18,925,467,339.09	(2,376,318,626.39)
	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	0.00	5 19,859,257,422.02	19,859,257,422.02
	<b>TOTAL CAPITAL</b>	<b>(1,442,528,543.46)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,442,528,543.46)</b>	<b>19,859,257,422.02</b>	<b>38,784,724,761.11</b>	<b>17,482,938,795.63</b>
<b>INCOME</b>								
5311	INTEREST ON INVESTMENTS	0.00	11,956,983.68	114,159,016.24	102,202,032.56	0.00	0.00	102,202,032.56
5750	FEDERAL MATCHING	0.00	626,498,744.11	10,650,985,418.11	10,024,486,674.00	0.00	0.00	10,024,486,674.00
5750	TRANSFERS IN-TRANSITIONAL ASSIST BENE	0.00	0.00	46,618,996.92	46,618,996.92	0.00	0.00	46,618,996.92
5750	INT REIMBURSEMENT FROM SSA	0.00	0.00	1,429,598.47	1,429,598.47	0.00	0.00	1,429,598.47
5760	RAILROAD RETIREMENT BOARD EXPENSE	0.00	450,000.00	450,000.00	0.00	0.00	0.00	0.00
5900	PREMIUMS COLLECTED - AGED	0.00	208,816,464.17	2,910,783,073.39	2,701,966,609.22	0.00	0.00	2,701,966,609.22
5900	PREMIUMS COLLECTED - DISABLED	0.00	23,560.00	487,215,840.20	487,192,280.20	0.00	0.00	487,192,280.20
	<b>TOTAL INCOME</b>	<b>0.00</b>	<b>847,745,751.96</b>	<b>14,211,641,943.33</b>	<b>13,363,896,191.37</b>	<b>0.00</b>	<b>0.00</b>	<b>13,363,896,191.37</b>

**Federal Supplementary Medical Insurance Trust Fund  
20X8004**

**Attest Adjusted Trial Balance (Final)  
September 30, 2005 Through October 31, 2005**

RUN DATE: 11/23/05

RUN TIME: 09:55:12

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	ATTEST ADJUSTING DEBITS	ATTEST ADJUSTING CREDITS	ATTEST ENDING BALANCE
	<b>EXPENSES</b>							
5760	SSA LAE ANNUAL	0.00	133,135,901.36	43,974,848.00	89,161,053.36	3 35,260,674.34	4 80,760,920.70	43,660,807.00
5760	SSA LAE NO YEAR	0.00	11,474,705.36	0.00	11,474,705.36	3 30,043,131.69	4 41,517,837.05	0.00
5760	SALARIES & EXPENSES - CMS	0.00	471,055,435.56	203,789,595.82	267,265,839.74	3 817,339,173.35	4 881,368,935.49	203,236,077.60
5760	RAILROAD RETIREMENT BOARD EXPENSE	0.00	450,000.00	0.00	450,000.00	0.00	0.00	450,000.00
5760	TRANSFERS - OIG OVERSIGHT	0.00	0.00	0.00	0.00	3 25,000,000.00	4 25,000,000.00	0.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	0.00	21,772,127,890.35	10,772,127,890.35	11,000,000,000.00	1 17,028,439,454.03	2 17,265,483,124.95	10,762,956,329.08
5765	TRANSFER TO TRANSITIONAL ASSISTANCE	0.00	385,618,996.92	46,618,996.92	339,000,000.00	1 509,933,695.12	2 802,314,698.20	46,618,996.92
5765	TRANSITIONAL ASSISTANCE-ADMIN EXP	0.00	7,615,600.69	7,615,600.69	0.00	1 73,574,941.51	2 65,959,340.82	7,615,600.69
5765	PRESCRIPTION DRUG-ADMIN EXP	0.00	36,123,704.24	36,123,704.24	0.00	1 405,876,269.05	2 369,752,564.81	36,123,704.24
5765	STATE LOW INCOME DETERMINATIONS	0.00	327,100,000.00	0.00	327,100,000.00	0.00	2 327,100,000.00	0.00
6100	TREASURY ADMIN EXPENSE - BPD	0.00	8,181.85	0.00	8,181.85	0.00	0.00	8,181.85
	<b>TOTAL EXPENSES</b>	<b>0.00</b>	<b>23,144,710,416.33</b>	<b>11,110,250,636.02</b>	<b>12,034,459,780.31</b>	<b>18,925,467,339.09</b>	<b>19,859,257,422.02</b>	<b>11,100,669,697.38</b>
	<b>TOTAL EQUITY</b>	<b>(1,442,528,543.46)</b>	<b>23,992,456,168.29</b>	<b>25,321,892,579.35</b>	<b>(113,092,132.40)</b>	<b>38,784,724,761.11</b>	<b>58,643,982,183.13</b>	<b>19,746,165,289.62</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>73,600,878,747.64</b>	<b>73,600,878,747.64</b>	<b>0.00</b>	<b>58,643,982,183.13</b>	<b>58,643,982,183.13</b>	<b>0.00</b>

Footnotes for Adjusting Entries

- 1 To reverse FY05 ending payable in the amount of \$18,017,824,359.71 in order to bring Transfers Out-Benefit Payments to a cash basis figure.
- 2 To reverse current payable in the amount of \$18,830,609,728.78 in order to bring Transfers Out-Benefit Payments, Transitional Assistance Benefit Payments, Transitional Assistance and Prescription Drug Admin Exp and State Low Income Determinations to a cash basis.
- 3 To reverse FY05 ending payable in the amount of \$907,642,979.38 in order to bring LAEs, Salaries & Expenses, Medicaid Part B Premium Expense, and Transfers - OIG Oversight to a cash basis figure.
- 4 To reverse current payable in the amount of \$1,028,647,693.24 in order to bring LAEs, Salaries & Expenses, Medicaid Part B Premium Expense, and Transfers -OIG Oversight to a cash basis figure.
- 5 To reclassify the current payables in the amounts of \$18,830,609,728.78 and \$1,028,647,693.24 as Program Agency Equity.

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Schedule of Assets & Liabilities (Final)  
October 31, 2005**

**ASSETS**

Fund Balance with Treasury	\$	(899,505.49)
Interest Receivable		328,598,795.11
Other Receivable		0.00
Investments (Net)		<u>19,418,466,000.00</u>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u><u>19,746,165,289.62</u></u></b>

**LIABILITIES**

Program Agency Equity:		
Available	\$	19,746,165,289.62
Other		<u>0.00</u>
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b><u><u>19,746,165,289.62</u></u></b>

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Schedule of Activity (Final)  
For the period October 1, 2005 Through October 31, 2005**

**REVENUES**

Interest Revenue	\$ 102,202,032.56
Transfers in from Program Agencies	10,072,535,269.39
Premiums	3,189,158,889.42
Other Income	<u>0.00</u>
<b>Total Revenues</b>	<b><u>\$ 13,363,896,191.37</u></b>

**DISPOSITION OF REVENUES**

Transfers to Program Agencies	\$ 11,100,661,515.53
Reimbursements to Treasury Bureaus and the General Fund	<u>8,181.85</u>
<b>Total Disposition of Revenues</b>	<b><u>\$ 11,100,669,697.38</u></b>
<b>NET INCREASE / (DECREASE) IN PROGRAM AGENCY EQUITY</b>	<b><u><u>\$ 2,263,226,493.99</u></u></b>