

Federal Supplementary Medical Insurance Trust Fund

20X8004

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Federal Supplementary Medical Insurance Trust Fund

20X8004

Noteworthy News

- 1. The Trial Balance, Balance Sheet, and Income Statement for the Prescription Drug Account have been included as part of January's financials and will appear in the future as part of each month's reporting package.**

**Federal Supplementary Medical Insurance Trust Fund
20X8004
Trial Balance (Final)
December 31, 2005 Through January 31, 2006**

RUN DATE: 02/09/06

RUN TIME: 13:02:37

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	40,278,345.81	31,090,356,525.68	31,130,633,985.48	886.01
1340	ACCRUED INCOME RECEIVABLE	0.00	123,225,743.84	11,562,802.54	111,662,941.30
1610	PRINCIPAL ON INVESTMENTS	23,928,902,000.00	14,586,232,000.00	13,224,935,000.00	25,290,199,000.00
	TOTAL ASSETS	23,969,180,345.81	45,799,814,269.52	44,367,131,788.02	25,401,862,827.31
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	19,678,958,343.18	13,119,589,106.25	12,500,000,000.00	19,059,369,236.93
2155	EXPENDITURE TRANSFER PAY	1,043,443,559.46	224,696,176.14	1,868,627,185.79	2,687,374,569.11
	TOTAL LIABILITIES	20,722,401,902.64	13,344,285,282.39	14,368,627,185.79	21,746,743,806.04
	TOTAL NET ASSETS	3,246,778,443.17	59,144,099,551.91	58,735,758,973.81	3,655,119,021.27
CAPITAL					
3310	PRIOR UNDISTRIBUTED INC	(1,442,528,543.46)	0.00	0.00	(1,442,528,543.46)
	TOTAL CAPITAL	(1,442,528,543.46)	0.00	0.00	(1,442,528,543.46)
INCOME					
5311	INTEREST ON INVESTMENTS	302,876,190.20	11,562,802.54	139,465,575.19	430,778,962.85
5600	GIFTS	25,000.00	0.00	0.00	25,000.00
5750	FEDERAL MATCHING	35,059,646,100.81	773,963,636.48	11,752,673,507.00	46,038,355,971.33
5750	REIMBURSE UNION ACTIVITY	242,230.56	0.00	0.00	242,230.56
5750	TRANSFERS IN-TRANSITIONAL ASSIST B	124,119,468.75	0.00	27,198,937.01	151,318,405.76
5750	SSA INTERFUND INT REC	1,429,598.47	0.00	0.00	1,429,598.47
5750	FED CONTR BENEFITS - RX ACCOUNT	0.00	0.00	2,106,806,220.92	2,106,806,220.92
5760	CMS INTERFUND INT PMT	(692,266.00)	0.00	0.00	(692,266.00)
5900	PREMIUMS COLLECTED - AGED	8,039,008,467.21	258,185,813.82	3,211,187,478.49	10,992,010,131.88
5900	PREMIUMS COLLECTED - DISABLED	1,495,508,579.80	0.00	552,816,592.20	2,048,325,172.00
5900	PREMIUMS COLLECTED - RX DRUG	0.00	162.80	1,151,497.00	1,151,334.20
	TOTAL INCOME	45,022,163,369.80	1,043,712,415.64	17,791,299,807.81	61,769,750,761.97
EXPENSES					
5760	SSA LAE ANNUAL	342,084,281.31	430,964,547.57	76,682,930.38	696,365,898.50
5760	SSA LAE NO YEAR	2,666,819.93	2,423,353.60	1,699,595.00	3,390,578.53
5760	SALARIES & EXPENSES - CMS	496,172,636.24	1,649,260,147.38	148,013,245.76	1,997,419,537.86
5760	PAYMENT ASSESSMENT COMMISSION	0.00	4,026,528.00	0.00	4,026,528.00
5760	RAILROAD RETIREMENT BOARD EXPENSE	1,350,000.00	450,000.00	0.00	1,800,000.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	39,000,000,000.00	25,553,150,578.66	13,053,150,578.66	51,500,000,000.00
5765	TRANSFER TO TRANSITIONAL ASSISTANCE	339,000,000.00	27,198,937.01	27,198,937.01	339,000,000.00
5765	TRANSITIONAL ASSISTANCE-ADMIN EXP	(3,368,213.88)	1,846,172.78	1,846,172.78	(3,368,213.88)
5765	PRESCRIPTION DRUG-ADMIN EXP	12,509,762.77	104,741,407.51	104,741,407.51	12,509,762.77
5765	STATE LOW INCOME DETERMINATIONS	327,100,000.00	0.00	0.00	327,100,000.00
5765	TRANS OUT BEN PMTS - RX ACCOUNT	0.00	2,106,806,220.92	0.00	2,106,806,220.92
6100	TREASURY ADMIN EXPENSE - BPD	70,610.80	11,664.74	0.00	82,275.54
6100	MEDICARE REFUNDS	(184,729,514.00)	0.00	128,299,877.00	(313,029,391.00)
	TOTAL EXPENSES	40,332,856,383.17	29,880,879,558.17	13,541,632,744.10	56,672,103,197.24
	TOTAL EQUITY	3,246,778,443.17	30,924,591,973.81	31,332,932,551.91	3,655,119,021.27
	BALANCE	0.00	90,068,691,525.72	90,068,691,525.72	0.00

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account
20X80041
Trial Balance (Final)
December 31, 2005 Through January 31, 2006

RUN DATE: 02/09/06

RUN TIME: 13:02:37

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	0.00	2,107,957,717.92	2,107,957,383.72	334.20
1340	ACCRUED INCOME RECEIVABLE	0.00	4,006.24	0.00	4,006.24
1610	PRINCIPAL ON INVESTMENTS	0.00	1,151,000.00	0.00	1,151,000.00
	TOTAL ASSETS	0.00	2,109,112,724.16	2,107,957,383.72	1,155,340.44
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	327,100,000.00	0.00	0.00	327,100,000.00
	TOTAL LIABILITIES	327,100,000.00	0.00	0.00	327,100,000.00
	TOTAL NET ASSETS	(327,100,000.00)	2,109,112,724.16	2,107,957,383.72	(325,944,659.56)
CAPITAL					
3310	PRIOR UNDISTRIBUTED INC	0.00	0.00	0.00	0.00
	TOTAL CAPITAL	0.00	0.00	0.00	0.00
INCOME					
5311	INTEREST ON INVESTMENTS	0.00	0.00	4,006.24	4,006.24
5750	FED CONTR BENEFITS - RX ACCOUNT	0.00	0.00	2,106,806,220.92	2,106,806,220.92
5900	PREMIUMS COLLECTED - RX DRUG	0.00	162.80	1,151,497.00	1,151,334.20
	TOTAL INCOME	0.00	162.80	2,107,961,724.16	2,107,961,561.36
EXPENSES					
5765	STATE LOW INCOME DETERMINATIONS	327,100,000.00	0.00	0.00	327,100,000.00
5765	TRANS OUT BEN PMTS - RX ACCOUNT	0.00	2,106,806,220.92	0.00	2,106,806,220.92
	TOTAL EXPENSES	327,100,000.00	2,106,806,220.92	0.00	2,433,906,220.92
	TOTAL EQUITY	(327,100,000.00)	2,106,806,383.72	2,107,961,724.16	(325,944,659.56)
	BALANCE	0.00	4,215,919,107.88	4,215,919,107.88	0.00

**Federal Supplementary Medical Insurance Trust Fund
20X8004
Balance Sheet (Final)
January 31, 2006**

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	886.01		
			\$	886.01

Receivables

Interest Receivable	\$	111,662,941.30		
			\$	111,662,941.30

Investments

1 Principal On Investments	\$	25,290,199,000.00		
			\$	25,290,199,000.00

TOTAL ASSETS	\$	25,401,862,827.31		
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LIABILITIES & EQUITY

Liabilities

2 Payable For Transfers	\$	19,059,369,236.93		
3 Expenditure Transfer Pay		2,687,374,569.11		
			\$	21,746,743,806.04

Equity

Beginning Balance	\$	(1,442,528,543.46)		
Net Change		5,097,647,564.73		
			\$	3,655,119,021.27

TOTAL LIABILITY/EQUITY	\$	25,401,862,827.31		
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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 \$17,799,552,676.09 the CMS Transitional Assistance Benefit Payment accrual of \$697,615,289.36, the Transitional Assistance Admin accrual of \$49,285,630.02, the Prescription Drug Admin (FSMI) accrual of \$185,815,641.46 and the State Low Income Determinations accrual of \$327,100,000.00. The State Low Income payable is covered by an annual appropriation from the General Fund.

3 Includes CMS's Salaries & Expenses accrual of \$2,166,034,387.05, OIG Oversight's accrual of \$25,000,000.00 and SSA's LAE accrual of \$496,340,182.06.

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: February 9, 2006

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account
20X80041
Balance Sheet (Final)
January 31, 2006

ASSETS

Undisbursed Balances

Funds Available for Investment	\$ <u>334.20</u>	
	\$	334.20

Receivables

Interest Receivable	\$ <u>4,006.24</u>	
	\$	4,006.24

Investments

1 Principal On Investments	\$ <u>1,151,000.00</u>	
	\$	<u>1,151,000.00</u>

TOTAL ASSETS	\$	<u><u>1,155,340.44</u></u>
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LIABILITIES & EQUITY

Liabilities

2 Payable For Transfers	\$ <u>327,100,000.00</u>	
	\$	327,100,000.00

Equity

Beginning Balance	\$ 0.00	
Net Change	\$ <u>(325,944,659.56)</u>	
	\$	<u>(325,944,659.56)</u>

TOTAL LIABILITY/EQUITY	\$	<u><u>1,155,340.44</u></u>
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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 State Low Income Determinations accrual of \$327,100,000.00. This payable is covered by an annual appropriation from the General Fund.

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: February 9, 2006

**Federal Supplementary Medical Insurance Trust Fund
20X8004
Income Statement (Final)
October 1, 2005 Through January 31, 2006**

RECEIPTS	Current Month	Year-To-Date
Revenue		
Federal Matching	\$ 10,978,709,870.52	\$ 46,038,355,971.33
Fed Contr Benefits - RX Account	2,106,806,220.92	2,106,806,220.92
Gifts	0.00	25,000.00
Premiums Collected - Aged	2,953,001,664.67	10,992,010,131.88
Premiums Collected - Disabled	552,816,592.20	2,048,325,172.00
Premiums Collected - RX Drug	1,151,334.20	1,151,334.20
Reim Union Activity	0.00	242,230.56
SSA Interfund Int Rec	0.00	1,429,598.47
CMS Interfund Int Pmt	0.00	(692,266.00)
Transfers In-Transitional Assist Ben Pmt	27,198,937.01	151,318,405.76
Gross Revenue	\$ 16,619,684,619.52	\$ 61,338,971,799.12
Investment Income		
1 Interest on Investments	\$ 127,902,772.65	\$ 430,778,962.85
Subtotal Investment Income	\$ 127,902,772.65	\$ 430,778,962.85
Net Receipts	\$ 16,747,587,392.17	\$ 61,769,750,761.97
 DISBURSEMENTS		
Outlays		
Railroad Retirement BOA	\$ 450,000.00	\$ 1,800,000.00
Salaries & Exp - CMS	1,501,246,901.62	1,997,419,537.86
Transf - LAE SSA Annual	354,281,617.19	696,365,898.50
Transf - LAE SSA No Yr	723,758.60	3,390,578.53
Payment Assessment Commission	4,026,528.00	4,026,528.00
Trea Admin Expense - BPD	11,664.74	82,275.54
Total Outlays	\$ 1,860,740,470.15	\$ 2,703,084,818.43
NonExpenditure Transfers		
Prescription Drug-Admin Exp	\$ 0.00	\$ 12,509,762.77
Transfers Out - Benefit Payments	12,500,000,000.00	51,500,000,000.00
Transfers to Transitional Assistance	0.00	339,000,000.00
Transitional Assistance-Admin Exp	0.00	(3,368,213.88)
Trans Out Ben Pmts - RX Account	2,106,806,220.92	2,106,806,220.92
State Low Income Determinations	0.00	327,100,000.00
Total NonExpenditure Transfers	\$ 14,606,806,220.92	\$ 54,282,047,769.81
Offsetting Receipts		
Medicare Refunds	\$ (128,299,877.00)	\$ (313,029,391.00)
Total Disbursements	\$ 16,339,246,814.07	\$ 56,672,103,197.24
NET INCREASE/(DECREASE)	\$ 408,340,578.10	\$ 5,097,647,564.73

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

Interest on Investments cash basis:	<u>Current Month</u>	<u>Year-to-Date</u>
	\$ 16,239,831.35	\$ 563,219,545.62

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account
20X80041
Income Statement (Final)
October 1, 2005 Through January 31, 2006

RECEIPTS	Current Month	Year-To-Date
Revenue		
Fed Contr Benefits - RX Account	2,106,806,220.92	2,106,806,220.92
Premiums Collected - RX Drug	1,151,334.20	1,151,334.20
Gross Revenue	\$ <u>2,107,957,555.12</u>	\$ <u>2,107,957,555.12</u>
Investment Income		
1 Interest on Investments	\$ 4,006.24	\$ 4,006.24
Subtotal Investment Income	\$ <u>4,006.24</u>	\$ <u>4,006.24</u>
Net Receipts	\$ <u>2,107,961,561.36</u>	\$ <u>2,107,961,561.36</u>
 DISBURSEMENTS		
NonExpenditure Transfers		
Trans Out Ben Pmts - RX Account	\$ 2,106,806,220.92	\$ 2,106,806,220.92
State Low Income Determinations	0.00	327,100,000.00
Total NonExpenditure Transfers	\$ <u>2,106,806,220.92</u>	\$ <u>2,433,906,220.92</u>
Total Disbursements	\$ <u>2,106,806,220.92</u>	\$ <u>2,433,906,220.92</u>
NET INCREASE/(DECREASE)	\$ <u>1,155,340.44</u>	\$ <u>(325,944,659.56)</u>

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

	<u>Current Month</u>	<u>Year-to-Date</u>
\$	0.00	\$ 0.00

Federal Supplementary Medical Insurance Trust Fund
20X8004
Budget Reconciliation (Final)
January 31, 2006

Proprietary Accounts

<u>Security Number / Account Number</u>	<u>Title</u>	<u>M/D</u>	<u>Amount</u>
N/A	Interest on Investments(Cash)		563,219,545.62
560001	Gifts		25,000.00
575000	Federal Matching		46,038,355,971.33
575010	Reimburse Union Activities		242,230.56
575030	Transfers In-Transitional Assistance Benefit Payments		151,318,405.76
575031	SSA Interfund Int Rec		1,429,598.47
575038	Fed Contr Benefits - RX Account		2,106,806,220.92
576027	CMS Interfund Int Pmt		(692,266.00)
590003	Premiums Collected Aged		10,992,010,131.88
590004	Premiums Collected Disabled		2,048,325,172.00
590012	Premiums Collected - RX Drug		1,151,334.20
610011	Medicare Refunds		313,029,391.00
411400	Appropriated Trust Fund Receipts (Public Law 103296)		62,215,220,735.74
411400	Less: Receipts Designated as Discretionary to Cover Discretionary Budget Authority	D	2,695,455,561.41
411400	Appropriated Trust Fund Receipts - Mandatory	M	59,519,765,174.33
	Transitional Assistance Benefit Pymt Payable		(697,615,289.36)
	State Low Income Determinations		(327,100,000.00)
412700	Amts Approp F/Spec Treas Mgd Trust Fund - Payable	M	(1,024,715,289.36)
	Prescription Drug-Administrative Expense		(185,815,641.46)
	Transitional Assistance - Administrative Expense		(49,285,630.02)
412700	Amts Approp F/Spec Treas Mgd Trust Fund - Payable	D	(235,101,271.48)
576532	Actual Transfers - Transitional Assistance Ben Pmts		(151,318,405.76)
576535	Actual Transfers - State Low Income Determinations		0.00
576536	Trans Out Ben Pmts - RX Account		(2,106,806,220.92)
412900	Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out	M	(2,258,124,626.68)
576534	Actual Transfers - Prescription Drug-Admin Exp		(232,570,390.36)
576533	Actual Transfers - Transitional Assistance-Admin Exp		(20,921,097.61)
412900	Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out	D	(253,491,487.97)
	CMS Benefit Pymt Payable		(17,799,552,676.09)
416600	Treasury-Managed Trust Fund Distrib of Realized Auth-To be Trans	M	(17,799,552,676.09)
576501	Actual Transfers - CMS Benefit Pymts		(50,728,886,777.94)
416700	Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred	M	(50,728,886,777.94)
576001	SSA LAE Annual-Payable		(464,576,840.84)
576002	SSA No Year-Payable		(31,763,341.22)
576009	SSA LAE Multi Year-Payable		0.00
576003	Salaries & Expenses - CMS Payable		(2,166,034,387.05)
576016	Medicaid Part B Premium Payable		0.00
576020	OIG Oversight Payable		(25,000,000.00)
490100	Delivered Orders - Obligations Unpaid		(2,687,374,569.11)
497100	Downward Adjustments of Prior - Year Unpaid Delivered Orders - Obligations, Recoveries		0.00
	SSA LAE Annual		(10,675,313.38)
	Salaries & Expenses - CMS		0.00
438200	Temporary Reduction - New Budget Authority	D	(10,675,313.38)

			=====	
438400	Temporary Reduction Returned by Appropriation			(22,173,265.22)
	Less entry to bring authority rescinded in prior year forward as current year authority			22,173,265.22

			D	0.00
			=====	
576001	Actual Cash SSA LAE Annual Expenditures	(267,049,732.00)	D	
576002	Actual Cash SSA LAE No Year Expenditures	(1,670,369.00)	D	
576003	Actual Cash Salaries & Expenses - CMS Expenditures	(648,724,324.16)	D	
576004	Actual Cash Salaries & Expenses - OS Expenditures	0.00	D	
576005	Actual Cash Payment Assessment Commission Expend	(4,026,528.00)	D	
576008	Actual Cash Railroad Retirement Board Expenditure	(1,800,000.00)	M	
576016	Actual Cash Medicaid Part B Premium Expenditure	0.00	M	
610002	Actual Cash Treasury Admin Expense - BPD Expenditure	(82,275.54)	M	

490200	Delivered Orders - Obligations Paid			(923,353,228.70)
			=====	
490200	Less: Obligations Paid, Designated as Discretionary		D	(921,470,953.16)

490200	Delivered Orders - Obligations Paid - Mandatory		M	(1,882,275.54)
			=====	
	Interest on Investments(Cash)	563,219,545.62		
560001	Gifts	25,000.00		
575000	Federal Matching	46,038,355,971.33		
575010	Reimburse Union Activities	242,230.56		
575030	Transfers In-Transitional Assistance Benefit Payments	151,318,405.76		
575031	SSA Interfund Int Rec	1,429,598.47		
575038	Fed Contr Benefits - RX Account	2,106,806,220.92		
576027	CMS Interfund Int Pmt	(692,266.00)		
590003	Premiums Collected Aged	10,992,010,131.88		
590004	Premiums Collected Disabled	2,048,325,172.00		
590012	Premiums Collected - RX Drug	1,151,334.20		
576501	Transfers Out-CMS Benefit Pymts	(51,500,000,000.00)	M	
576532	Transfer to Transitional Assistance	(339,000,000.00)	M	
576533	Transitional Assistance-Administrative Expense	3,368,213.88	D	
576534	Prescription Drug-Administrative Expense	(12,509,762.77)	D	
576535	State Low Income Determinations	(327,100,000.00)	M	
576536	Trans Out Ben Pmts - RX Account	(2,106,806,220.92)	M	
576001	** SSA LAE Annual	(707,041,211.88)	D	
576002	SSA LAE No Year	(3,390,578.53)	D	
576003	** Salaries & Expenses - CMS	(1,997,419,537.86)	D	
576005	Payment Assessment Commission Exp	(4,026,528.00)	D	
576008	Railroad Retirement Board Exp	(1,800,000.00)	M	
610002	Treasury Admin Expense - BPD	(82,275.54)	M	
610011	Medicare Refunds	313,029,391.00		
	Rescinded Amount to close 4384	22,173,265.22		

462000	Other Funds Available for Commit/Oblig			(5,241,586,099.34)
			=====	
415700	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig		M	0.00
			=====	
420100	Total Actual Resources - Collected			17,238,835,271.56
			=====	
439700	Receipts and Approps Temp Precl from Oblig (Public Law 103296)		M	1,708,805,332.75
			=====	
Assets				
1010	Fund Balance with Treasury	886.01		
1610	Principal on Investments	25,290,199,000.00		
2150	Other Payables	(19,059,369,236.93)		
2155	Expenditure Transfer Pay	(2,687,374,569.11)		
	Total Assets			3,543,456,079.97
			=====	
Edit Check (Total Assets = 462000+438200+415700+439700)				(3,543,456,079.97)
			=====	

** Different from the Trial Balance by the amount of the rescissions that were recorded.

0.00

Federal Supplementary Medical Insurance Trust Fund
20X8004
FACTS II Adjusted Trial Balance Report (Final)
January 31, 2006

<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			886.01
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			25,290,199,000.00
4114	Appropriated Trust Fund Receipts	E	M		59,519,765,174.33
4114	Appropriated Trust Fund Receipts	E	D		2,695,455,561.41
4382	Temporary Reduction - New Budget Authority	E	D		(10,675,313.38)
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		(1,024,715,289.36)
4127	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable	E	D		(235,101,271.48)
4129	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Transfers-Out	E	M		(2,258,124,626.68)
4129	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Transfers-Out	E	D		(253,491,487.97)
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		(17,799,552,676.09)
4167	Allocations of Realized Authority - Transferred From Invested Balances	E	M		(50,728,886,777.94)
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			(5,241,586,099.34)
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	(415,375,487.05)
4902	Delivered Orders - Obligations, Paid	E	M	N	(1,882,275.54)
4902	Delivered Orders - Obligations, Paid	E	D	N	(506,095,466.11)
4901	Delivered Orders - Obligations, Unpaid	B			(907,642,979.38)
4901	Delivered Orders - Obligations, Unpaid	E			(2,687,374,569.11)
					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)
December 31, 2005 Through January 31, 2006**

RUN DATE: 02/09/06
RUN TIME: 13:02:37

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	ATTEST ADJUSTING DEBITS	ATTEST ADJUSTING CREDITS	ATTEST ENDING BALANCE
ASSETS								
1010	CASH	40,278,345.81	31,090,356,525.68	31,130,633,985.48	886.01	0.00	0.00	886.01
1340	ACCRUED INCOME RECEIVABLE	0.00	123,225,743.84	11,562,802.54	111,662,941.30	0.00	0.00	111,662,941.30
1610	PRINCIPAL ON INVESTMENTS	23,928,902,000.00	14,586,232,000.00	13,224,935,000.00	25,290,199,000.00	0.00	0.00	25,290,199,000.00
	TOTAL ASSETS	23,969,180,345.81	45,799,814,269.52	44,367,131,788.02	25,401,862,827.31	0.00	0.00	25,401,862,827.31
LIABILITIES								
2150	LIABILITY FOR ALLOCATION	19,678,958,343.18	13,119,589,106.25	12,500,000,000.00	19,059,369,236.93	2	19,059,369,236.93	0.00
2155	EXPENDITURE TRANSFER PAY	1,043,443,559.46	224,696,176.14	1,868,627,185.79	2,687,374,569.11	4	2,687,374,569.11	0.00
	TOTAL LIABILITIES	20,722,401,902.64	13,344,285,282.39	14,368,627,185.79	21,746,743,806.04	21,746,743,806.04	0.00	0.00
	TOTAL NET ASSETS	3,246,778,443.17	59,144,099,551.91	58,735,758,973.81	3,655,119,021.27	21,746,743,806.04	0.00	25,401,862,827.31
CAPITAL								
3310	PRIOR UNDISTRIBUTED INC	(1,442,528,543.46)	0.00	0.00	(1,442,528,543.46)	5	21,746,743,806.04	1,3
	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	5	21,746,743,806.04	5
	TOTAL CAPITAL	(1,442,528,543.46)	0.00	0.00	(1,442,528,543.46)	21,746,743,806.04	40,672,211,145.13	17,482,938,795.63
INCOME								
5311	INTEREST ON INVESTMENTS	302,876,190.20	11,562,802.54	139,465,575.19	430,778,962.85	0.00	0.00	430,778,962.85
5600	GIFTS	25,000.00	0.00	0.00	25,000.00	0.00	0.00	25,000.00
5750	FEDERAL MATCHING	35,059,646,100.81	773,963,636.48	11,752,673,507.00	46,038,355,971.33	0.00	0.00	46,038,355,971.33
5750	REIMBURSE UNION ACTIVITY	242,230.56	0.00	0.00	242,230.56	0.00	0.00	242,230.56
5750	TRANSFERS IN-TRANSITIONAL ASSIST B	124,119,468.75	0.00	27,198,937.01	151,318,405.76	0.00	0.00	151,318,405.76
5750	SSA INTERFUND INT REC	1,429,598.47	0.00	0.00	1,429,598.47	0.00	0.00	1,429,598.47
5750	FED CONTR BENEFITS - RX ACCOUNT	0.00	0.00	2,106,806,220.92	2,106,806,220.92	0.00	0.00	2,106,806,220.92
5760	CMS INTERFUND INT PMT	(692,266.00)	0.00	0.00	(692,266.00)	0.00	0.00	(692,266.00)
5900	PREMIUMS COLLECTED - AGED	8,039,008,467.21	258,185,813.82	3,211,187,478.49	10,992,010,131.88	0.00	0.00	10,992,010,131.88
5900	PREMIUMS COLLECTED - DISABLED	1,495,508,579.80	0.00	552,816,592.20	2,048,325,172.00	0.00	0.00	2,048,325,172.00
5900	PREMIUMS COLLECTED - RX DRUG	0.00	162.80	1,151,497.00	1,151,334.20	0.00	0.00	1,151,334.20
	TOTAL INCOME	45,022,163,369.80	1,043,712,415.64	17,791,299,807.81	61,769,750,761.97	0.00	0.00	61,769,750,761.97

**Federal Supplementary Medical Insurance Trust Fund
20X8004
Attest Adjusted Trial Balance (Final)
December 31, 2005 Through January 31, 2006**

RUN DATE: 02/09/06
RUN TIME: 13:02:37

ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	ATTEST ADJUSTING DEBITS	ATTEST ADJUSTING CREDITS	ATTEST ENDING BALANCE		
EXPENSES										
5760	SSA LAE ANNUAL	342,084,281.31	430,964,547.57	76,682,930.38	696,365,898.50	3	35,260,674.34	4	464,576,840.84	267,049,732.00
5760	SSA LAE NO YEAR	2,666,819.93	2,423,353.60	1,699,595.00	3,390,578.53	3	30,043,131.69	4	31,763,341.22	1,670,369.00
5760	SALARIES & EXPENSES - CMS	496,172,636.24	1,649,260,147.38	148,013,245.76	1,997,419,537.86	3	817,339,173.35	4	2,166,034,387.05	648,724,324.16
5760	PAYMENT ASSESSMENT COMMISSION	0.00	4,026,528.00	0.00	4,026,528.00		0.00		0.00	4,026,528.00
5760	RAILROAD RETIREMENT BOARD EXPENSE	1,350,000.00	450,000.00	0.00	1,800,000.00		0.00		0.00	1,800,000.00
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	39,000,000,000.00	25,553,150,578.66	13,053,150,578.66	51,500,000,000.00	1	17,028,439,454.03	2	17,799,552,676.09	50,728,886,777.94
5765	TRANSFER TO TRANSITIONAL ASSISTANCE	339,000,000.00	27,198,937.01	27,198,937.01	339,000,000.00	1	509,933,695.12	2	697,615,289.36	151,318,405.76
5765	TRANSITIONAL ASSISTANCE-ADMIN EXP	(3,368,213.88)	1,846,172.78	1,846,172.78	(3,368,213.88)	1	73,574,941.51	2	49,285,630.02	20,921,097.61
5765	PRESCRIPTION DRUG-ADMIN EXP	12,509,762.77	104,741,407.51	104,741,407.51	12,509,762.77	1	405,876,269.05	2	185,815,641.46	232,570,390.36
5765	STATE LOW INCOME DETERMINATIONS	327,100,000.00	0.00	0.00	327,100,000.00		0.00	2	327,100,000.00	0.00
5765	TRANS OUT BEN PMTS - RX ACCOUNT	0.00	2,106,806,220.92	0.00	2,106,806,220.92		0.00		0.00	2,106,806,220.92
6100	TREASURY ADMIN EXPENSE - BPD	70,610.80	11,664.74	0.00	82,275.54		0.00		0.00	82,275.54
6100	MEDICARE REFUNDS	(184,729,514.00)	0.00	128,299,877.00	(313,029,391.00)		0.00		0.00	(313,029,391.00)
	TOTAL EXPENSES	40,332,856,383.17	29,880,879,558.17	13,541,632,744.10	56,672,103,197.24		18,925,467,339.09		21,746,743,806.04	53,850,826,730.29
	TOTAL EQUITY	3,246,778,443.17	30,924,591,973.81	31,332,932,551.91	3,655,119,021.27		40,672,211,145.13		62,418,954,951.17	25,401,862,827.31
	BALANCE	0.00	90,068,691,525.72	90,068,691,525.72	0.00		62,418,954,951.17		62,418,954,951.17	0.00

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, Transitional Assistance Benefit Payments, Transitional Assistance and Prescription Drug Admin Expenses and State Low Income Determinations to a cash basis.
- 2 To reverse current payable in the amount of \$19,059,369,236.93 in order to bring Transfers Out-Benefit Payments, Transitional Assistance Benefit Payments, Transitional Assistance and Prescription Drug Admin Expenses, 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 \$2,687,374,569.11 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 \$19,059,369,236.93 and \$2,687,374,569.11 as Program Agency Equity.

**Federal Supplementary Medical Insurance Trust Fund
20X8004
Schedule of Assets & Liabilities (Final)
January 31, 2006**

ASSETS

Fund Balance with Treasury	\$	886.01
Interest Receivable		111,662,941.30
Other Receivable		0.00
Investments (Net)		<u>25,290,199,000.00</u>
TOTAL ASSETS	\$	<u>25,401,862,827.31</u>

LIABILITIES

Program Agency Equity:		
Available	\$	21,746,743,806.04
Other		<u>3,655,119,021.27</u>
TOTAL LIABILITIES	\$	<u>25,401,862,827.31</u>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: February 9, 2006

**Federal Supplementary Medical Insurance Trust Fund
20X8004
Schedule of Activity (Final)
For the Period October 1, 2005 Through January 31, 2006**

REVENUES

Interest Revenue	\$ 430,778,962.85
Transfers in from Program Agencies	48,297,460,161.04
Premiums	13,041,486,638.08
Other Income	<u>25,000.00</u>
Total Revenues	\$ <u>61,769,750,761.97</u>

DISPOSITION OF REVENUES

Transfers to Program Agencies	\$ 53,850,744,454.75
Reimbursements to Treasury Bureaus and the General Fund	<u>82,275.54</u>
Total Disposition of Revenues	\$ <u>53,850,826,730.29</u>
NET INCREASE / (DECREASE) IN PROGRAM AGENCY EQUITY	\$ <u><u>7,918,924,031.68</u></u>