

# Federal Supplementary Medical Insurance Trust Fund

20X8004

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# **Federal Supplementary Medical Insurance Trust Fund**

**20X8004**

## **Noteworthy News**

1. There are no Noteworthy News items for August 2007.

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Trial Balance (Final)  
July 31, 2007 Through August 31, 2007**

RUN DATE: 09/19/07  
RUN TIME: 09:12:48

| GENERAL LEDGER ACCOUNT                  | BEGINNING<br>BALANCE      | TOTAL<br>DEBITS           | TOTAL<br>CREDITS         | ENDING<br>BALANCE         |
|---|---------------------------|---------------------------|--------------------------|---------------------------|
| <b>ASSETS</b>                           |                           |                           |                          |                           |
| 1010 CASH                               | 87,419,033.90             | 56,588,744,019.92         | 56,539,827,119.81        | 136,335,934.01            |
| 1340 ACCRUED INCOME RECEIVABLE          | 166,518,713.57            | 175,262,430.02            | 30,535,305.52            | 311,245,838.07            |
| 1610 PRINCIPAL ON INVESTMENTS           | 39,308,270,000.00         | 28,372,261,000.00         | 20,900,357,000.00        | 46,780,174,000.00         |
| <b>TOTAL ASSETS</b>                     | <b>39,562,207,747.47</b>  | <b>85,136,267,449.94</b>  | <b>77,470,719,425.33</b> | <b>47,227,755,772.08</b>  |
| <b>LIABILITIES</b>                      |                           |                           |                          |                           |
| 2150 LIABILITY FOR ALLOCATION           | 19,039,466,381.42         | 19,419,236,160.48         | 19,376,480,000.00        | 18,996,710,220.94         |
| 2155 EXPENDITURE TRANSFER PAY           | 2,258,937,727.81          | 223,749,541.83            | 4,933,709.20             | 2,040,121,895.18          |
| <b>TOTAL LIABILITIES</b>                | <b>21,298,404,109.23</b>  | <b>19,642,985,702.31</b>  | <b>19,381,413,709.20</b> | <b>21,036,832,116.12</b>  |
| <b>TOTAL NET ASSETS</b>                 | <b>18,263,803,638.24</b>  | <b>104,779,253,152.25</b> | <b>96,852,133,134.53</b> | <b>26,190,923,655.96</b>  |
| <b>CAPITAL</b>                          |                           |                           |                          |                           |
| 3310 PRIOR UNDISTRIBUTED INC            | 11,030,296,713.52         | 0.00                      | 0.00                     | 11,030,296,713.52         |
| <b>TOTAL CAPITAL</b>                    | <b>11,030,296,713.52</b>  | <b>0.00</b>               | <b>0.00</b>              | <b>11,030,296,713.52</b>  |
| <b>INCOME</b>                           |                           |                           |                          |                           |
| 5311 INTEREST ON INVESTMENTS            | 1,712,672,343.94          | 30,535,305.52             | 216,671,952.87           | 1,898,808,991.29          |
| 5600 GIFTS                              | 20,061.40                 | 0.00                      | 0.00                     | 20,061.40                 |
| 5750 FEDERAL MATCHING                   | 114,501,755,652.05        | 118,173,408.65            | 20,767,932,407.44        | 135,151,514,650.84        |
| 5750 REIMBURSE UNION ACTIVITY           | 766,765.47                | 0.00                      | 0.00                     | 766,765.47                |
| 5750 TRANSFERS IN-TRANSITIONAL ASSIST B | (1,442,521.86)            | 0.00                      | 0.00                     | (1,442,521.86)            |
| 5750 FED CONTR ADMIN COSTS - RX ACCOUNT | 907,389,438.21            | 0.00                      | 45,230,958.11            | 952,620,396.32            |
| 5750 FED CONTR BENEFITS - RX ACCOUNT    | 33,482,824,054.79         | 0.00                      | 6,583,844,632.18         | 40,066,668,686.97         |
| 5760 CMS INTERFUND INT PMT              | (2,290,702.00)            | 0.00                      | 0.00                     | (2,290,702.00)            |
| 5900 OTHER INCOME                       | 13,624,214.84             | 0.00                      | 1,157,811.00             | 14,782,025.84             |
| 5900 PREMIUMS COLLECTED - AGED          | 31,642,013,291.23         | 10,071.14                 | 6,656,238,800.57         | 38,298,242,020.66         |
| 5900 PREMIUMS COLLECTED - DISABLED      | 6,263,113,892.71          | 36,672.70                 | 351,203,985.80           | 6,614,281,205.81          |
| 5900 PREMIUMS COLLECTED - RX DRUG       | 1,364,895,989.34          | 1,274.52                  | 263,183,871.01           | 1,628,078,585.83          |
| 5900 PAYMENTS FROM STATES - RX ACCOUNT  | 5,824,340,276.79          | 0.00                      | 623,940,661.97           | 6,448,280,938.76          |
| 5900 BASIC PREMIUMS MEDICARE ADVANTAGE  | 54,858,583.40             | 0.00                      | 11,698,031.71            | 66,556,615.11             |
| <b>TOTAL INCOME</b>                     | <b>195,764,541,340.31</b> | <b>148,756,732.53</b>     | <b>35,521,103,112.66</b> | <b>231,136,887,720.44</b> |
| <b>EXPENSES</b>                         |                           |                           |                          |                           |
| 5760 SSA LAE ANNUAL                     | 799,694,603.90            | 59,833,264.00             | 64,766,973.20            | 794,760,894.70            |
| 5760 SSA LAE NO YEAR                    | 8,044,996.60              | 6,390,818.20              | 1,457,109.00             | 12,978,705.80             |
| 5760 SALARIES & EXPENSES - CMS          | 1,681,877,789.87          | 132,700,089.21            | 159,859,347.90           | 1,654,718,531.18          |
| 5760 SALARIES & EXPENSES - OS           | 0.00                      | 33,339,240.00             | 0.00                     | 33,339,240.00             |
| 5760 PAYMENT ASSESSMENT COMMISSION      | 4,026,528.00              | 0.00                      | 0.00                     | 4,026,528.00              |

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account  
 20X80041  
 Trial Balance (Final)  
 July 31, 2007 Through August 31, 2007

RUN DATE: 09/19/07  
 RUN TIME: 09:12:48

| GENERAL LEDGER ACCOUNT                  | BEGINNING<br>BALANCE      | TOTAL<br>DEBITS          | TOTAL<br>CREDITS         | ENDING<br>BALANCE         |
|---|---------------------------|--------------------------|--------------------------|---------------------------|
| <b>ASSETS</b>                           |                           |                          |                          |                           |
| 1010 CASH                               | 22,373,134.65             | 8,990,012,441.06         | 8,949,507,960.36         | 62,877,615.35             |
| 1340 ACCRUED INCOME RECEIVABLE          | 1,493,722.41              | 1,049,452.16             | 2,543,174.57             | 0.00                      |
| 1610 PRINCIPAL ON INVESTMENTS           | 760,404,000.00            | 710,672,000.00           | 1,471,076,000.00         | 0.00                      |
| <b>TOTAL ASSETS</b>                     | <b>784,270,857.06</b>     | <b>9,701,733,893.22</b>  | <b>10,423,127,134.93</b> | <b>62,877,615.35</b>      |
| <b>LIABILITIES</b>                      |                           |                          |                          |                           |
| 2150 LIABILITY FOR ALLOCATION           | 3,080,060,513.23          | 45,230,958.11            | 203,480,000.00           | 3,238,309,555.12          |
| <b>TOTAL LIABILITIES</b>                | <b>3,080,060,513.23</b>   | <b>45,230,958.11</b>     | <b>203,480,000.00</b>    | <b>3,238,309,555.12</b>   |
| <b>TOTAL NET ASSETS</b>                 | <b>(2,295,789,656.17)</b> | <b>9,746,964,851.33</b>  | <b>10,626,607,134.93</b> | <b>(3,175,431,939.77)</b> |
| <b>CAPITAL</b>                          |                           |                          |                          |                           |
| 3310 PRIOR UNDISTRIBUTED INC            | (2,193,630,007.14)        | 0.00                     | 0.00                     | (2,193,630,007.14)        |
| <b>TOTAL CAPITAL</b>                    | <b>(2,193,630,007.14)</b> | <b>0.00</b>              | <b>0.00</b>              | <b>(2,193,630,007.14)</b> |
| <b>INCOME</b>                           |                           |                          |                          |                           |
| 5311 INTEREST ON INVESTMENTS            | 14,195,210.24             | 2,543,174.57             | 3,785,769.95             | 15,437,805.62             |
| 5750 FED CONTR ADMIN COSTS - RX ACCOUNT | 907,389,438.21            | 0.00                     | 45,230,958.11            | 952,620,396.32            |
| 5750 FED CONTR BENEFITS - RX ACCOUNT    | 33,482,824,054.79         | 0.00                     | 6,583,844,632.18         | 40,066,668,686.97         |
| 5900 PREMIUMS COLLECTED - RX DRUG       | 1,364,895,989.34          | 1,274.52                 | 263,183,871.01           | 1,628,078,585.83          |
| 5900 PAYMENTS FROM STATES - RX ACCOUNT  | 5,824,340,276.79          | 0.00                     | 623,940,661.97           | 6,448,280,938.76          |
| <b>TOTAL INCOME</b>                     | <b>41,593,644,969.37</b>  | <b>2,544,449.09</b>      | <b>7,519,985,893.22</b>  | <b>49,111,086,413.50</b>  |
| <b>EXPENSES</b>                         |                           |                          |                          |                           |
| 5760 SSA LAE ANNUAL                     | 117,417,189.00            | 0.00                     | 0.00                     | 117,417,189.00            |
| 5765 TRANS OUT BEN PMTS - RX ACCOUNT    | 40,602,243,624.59         | 8,193,603,727.73         | 0.00                     | 48,795,847,352.32         |
| 5765 RX ACCT ADMIN - NONSTARTUP         | 976,143,804.81            | 248,710,958.11           | 45,230,958.11            | 1,179,623,804.81          |
| <b>TOTAL EXPENSE</b>                    | <b>41,695,804,618.40</b>  | <b>8,442,314,685.84</b>  | <b>45,230,958.11</b>     | <b>50,092,888,346.13</b>  |
| <b>TOTAL EQUITY</b>                     | <b>(2,295,789,656.17)</b> | <b>8,444,859,134.93</b>  | <b>7,565,216,851.33</b>  | <b>(3,175,431,939.77)</b> |
| <b>BALANCE</b>                          | <b>0.00</b>               | <b>18,191,823,986.26</b> | <b>18,191,823,986.26</b> | <b>0.00</b>               |

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Balance Sheet (Final)  
August 31, 2007**

**ASSETS**

**Undisbursed Balances**

|                                |                          |                   |
|--------------------------------|--------------------------|-------------------|
| Funds Available for Investment | \$ <u>136,335,934.01</u> | \$ 136,335,934.01 |
|--------------------------------|--------------------------|-------------------|

**Receivables**

|                     |                          |                   |
|---------------------|--------------------------|-------------------|
| Interest Receivable | \$ <u>311,245,838.07</u> | \$ 311,245,838.07 |
|---------------------|--------------------------|-------------------|

**Investments**

|                            |                             |                             |
|----------------------------|-----------------------------|-----------------------------|
| 1 Principal On Investments | \$ <u>46,780,174,000.00</u> | \$ <u>46,780,174,000.00</u> |
|----------------------------|-----------------------------|-----------------------------|

|                     |                                    |  |
|---------------------|------------------------------------|--|
| <b>TOTAL ASSETS</b> | <b>\$ <u>47,227,755,772.08</u></b> |  |
|---------------------|------------------------------------|--|

**LIABILITIES & EQUITY**

**Liabilities**

|                            |                         |                   |
|----------------------------|-------------------------|-------------------|
| 2 Payable For Transfers    | \$ 18,996,710,220.94    |                   |
| 3 Expenditure Transfer Pay | <u>2,040,121,895.18</u> |                   |
|                            | \$                      | 21,036,832,116.12 |

**Equity**

|                   |                          |                          |
|-------------------|--------------------------|--------------------------|
| Beginning Balance | \$ 11,030,296,713.52     |                          |
| Net Change        | <u>15,160,626,942.44</u> |                          |
|                   | \$                       | <u>26,190,923,655.96</u> |

|                               |                                    |  |
|-------------------------------|------------------------------------|--|
| <b>TOTAL LIABILITY/EQUITY</b> | <b>\$ <u>47,227,755,772.08</u></b> |  |
|-------------------------------|------------------------------------|--|

**Footnotes:**

1 Details about principal holdings and investment transaction data can be viewed at <http://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm>

2 Includes CMS's Benefit Payment accrual of \$15,643,006,401.04, the CMS Transitional Assistance Benefit Payment accrual of \$13,284,537.59, the Transitional Assistance Admin. accrual of \$31,506,601.93 the FSMI Charges for RX Acct Admin accrual of \$63,296,861.53, the RX Acct Admin - Nonstartup accrual of \$314,282,340.92, the RX Acct Benefit Payment accrual of \$2,924,027,214.20 and the Medicare Advantage Stabilization accrual of \$7,306,263.73. The RX Account Admin. accrual is covered by an annual appropriation from the General Fund.

3 Includes CMS's Salaries & Expenses accrual of \$1,403,329,175.00, SSA's LAE accrual of \$281,791,374.18 and Medicaid Part B accrual of \$355,001,346.00.

**Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account  
20X80041  
Balance Sheet (Final)  
August 31, 2007**

**ASSETS**

**Undisbursed Balances**

|                                |                         |                  |
|--------------------------------|-------------------------|------------------|
| Funds Available for Investment | \$ <u>62,877,615.35</u> | \$ 62,877,615.35 |
|--------------------------------|-------------------------|------------------|

**Receivables**

|                     |                |         |
|---------------------|----------------|---------|
| Interest Receivable | \$ <u>0.00</u> | \$ 0.00 |
|---------------------|----------------|---------|

**Investments**

|                            |                |                |
|----------------------------|----------------|----------------|
| 1 Principal On Investments | \$ <u>0.00</u> | \$ <u>0.00</u> |
|----------------------------|----------------|----------------|

|                     |                                       |  |
|---------------------|---------------------------------------|--|
| <b>TOTAL ASSETS</b> | <b>\$ <u><u>62,877,615.35</u></u></b> |  |
|---------------------|---------------------------------------|--|

**LIABILITIES & EQUITY**

**Liabilities**

|                         |                            |                     |
|-------------------------|----------------------------|---------------------|
| 2 Payable For Transfers | \$ <u>3,238,309,555.12</u> | \$ 3,238,309,555.12 |
|-------------------------|----------------------------|---------------------|

**Equity**

|                   |                                     |  |
|-------------------|-------------------------------------|--|
| Beginning Balance | \$ (2,193,630,007.14)               |  |
| Net Change        | \$ <u>(981,801,932.63)</u>          |  |
|                   | \$ <u><u>(3,175,431,939.77)</u></u> |  |

|                               |                                       |  |
|-------------------------------|---------------------------------------|--|
| <b>TOTAL LIABILITY/EQUITY</b> | <b>\$ <u><u>62,877,615.35</u></u></b> |  |
|-------------------------------|---------------------------------------|--|

**Footnotes:**

1 Details about principal holdings and investment transaction data can be viewed at <http://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm>

2 Includes Benefit Payment accrual of \$2,924,027,214.20 and an Administrative Expense accrual of \$314,282,340.92. The Administrative Expense accrual is covered by an annual appropriation from the General Fund.

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Income Statement (Final)  
October 1, 2006 Through August 31, 2007**

| <b>RECEIPTS</b>                          | <b>Current Month</b>        | <b>Year-To-Date</b>          |
|--|-----------------------------|------------------------------|
| <b>Revenue</b>                           |                             |                              |
| Federal Matching                         | \$ 20,649,758,998.79        | \$ 135,151,514,650.84        |
| Fed Contr Benefits - RX Account          | 6,583,844,632.18            | 40,066,668,686.97            |
| Fed Contr Admin Costs - RX Account       | 45,230,958.11               | 952,620,396.32               |
| Basic Premiums Medicare Advantage        | 11,698,031.71               | 66,556,615.11                |
| Gifts                                    | 0.00                        | 20,061.40                    |
| Other Income                             | 1,157,811.00                | 14,782,025.84                |
| Premiums Collected - Aged                | 6,656,228,729.43            | 38,298,242,020.66            |
| Premiums Collected - Disabled            | 351,167,313.10              | 6,614,281,205.81             |
| Premiums Collected - RX Drug             | 263,182,596.49              | 1,628,078,585.83             |
| Payments From States - RX Account        | 623,940,661.97              | 6,448,280,938.76             |
| Reim Union Activity                      | 0.00                        | 766,765.47                   |
| CMS Interfund Int Pmt                    | 0.00                        | (2,290,702.00)               |
| Transfers In-Transitional Assist Ben Pmt | 0.00                        | (1,442,521.86)               |
| <b>Gross Revenue</b>                     | <b>\$ 35,186,209,732.78</b> | <b>\$ 229,238,078,729.15</b> |
| <b>Investment Income</b>                 |                             |                              |
| 1 Interest on Investments                | \$ 186,136,647.35           | \$ 1,898,808,991.29          |
| <b>Subtotal Investment Income</b>        | <b>\$ 186,136,647.35</b>    | <b>\$ 1,898,808,991.29</b>   |
| <b>Net Receipts</b>                      | <b>\$ 35,372,346,380.13</b> | <b>\$ 231,136,887,720.44</b> |
| <br><b>DISBURSEMENTS</b>                 |                             |                              |
| <b>Outlays</b>                           |                             |                              |
| Railroad Retirement BOA                  | \$ 800,000.00               | \$ 5,853,378.00              |
| Salaries & Expenses - CMS                | (27,159,258.69)             | 1,654,718,531.18             |
| Salaries & Expenses - OS                 | 33,339,240.00               | 33,339,240.00                |
| SSA Interfund Int Pmt to SSA GF          | 0.00                        | 4,096,245.13                 |
| SSA LAE Annual                           | (4,933,709.20)              | 794,760,894.70               |
| SSA LAE No Year                          | 4,933,709.20                | 12,978,705.80                |
| Medicaid Part B Premium Expense          | 0.00                        | 355,001,346.00               |
| Payment Assessment Commission            | 0.00                        | 4,026,528.00                 |
| Treasury Admin. Expense - BPD            | 17,579.37                   | 145,600.96                   |
| Downward Adjustment - SSA LAE Annual     | 0.00                        | (167,846,159.51)             |
| <b>Total Outlays</b>                     | <b>\$ 6,997,560.68</b>      | <b>\$ 2,697,074,310.26</b>   |
| <b>NonExpenditure Transfers</b>          |                             |                              |
| FSMI Charges for RX Admin                | \$ 0.00                     | \$ 0.00                      |
| RX Admin. Expense - Nonstartup           | 203,480,000.00              | 1,179,623,804.81             |
| Transfers Out - Benefit Payments, CMS    | 19,173,000,000.00           | 165,462,999,999.88           |
| Transfers to Transitional Assistance     | 0.00                        | (5,001,346.00)               |
| Transitional Assistance-Admin Exp        | 0.00                        | 0.00                         |
| Transfers Out Ben Pmts - RX Account      | 8,193,603,727.73            | 48,795,847,352.32            |
| Medicare Advantage Stabilization         | 0.00                        | 7,306,263.73                 |
| <b>Total NonExpenditure Transfers</b>    | <b>\$ 27,570,083,727.73</b> | <b>\$ 215,440,776,074.74</b> |
| <b>Offsetting Receipts</b>               |                             |                              |
| Medicare Refunds                         | \$ (131,854,926.00)         | \$ (2,161,589,607.00)        |
| <b>Total Offsetting Receipts</b>         | <b>\$ (131,854,926.00)</b>  | <b>\$ (2,161,589,607.00)</b> |
| <b>Total Disbursements</b>               | <b>\$ 27,445,226,362.41</b> | <b>\$ 215,976,260,778.00</b> |
| <b>NET INCREASE/(DECREASE)</b>           | <b>\$ 7,927,120,017.72</b>  | <b>\$ 15,160,626,942.44</b>  |

**Footnotes:**

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>Current Month</b> | <b>Year-to-Date</b> |
|                                     | \$ 41,409,522.85     | \$ 1,971,956,326.72 |

**Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account**  
**20X80041**  
**Income Statement (Final)**  
**October 1, 2006 Through August 31, 2007**

| <b>RECEIPTS</b>                       | <b>Current Month</b>              | <b>Year-To-Date</b>                |
|---------------------------------------|-----------------------------------|------------------------------------|
| <b>Revenue</b>                        |                                   |                                    |
| Fed Contr Benefits - RX Account       | \$ 6,583,844,632.18               | \$ 40,066,668,686.97               |
| Fed Contr Admin Costs - RX Account    | 45,230,958.11                     | 952,620,396.32                     |
| Premiums Collected - RX Drug          | 263,182,596.49                    | 1,628,078,585.83                   |
| Payments From States - RX Account     | 623,940,661.97                    | 6,448,280,938.76                   |
| <b>Gross Revenue</b>                  | <b>\$ <u>7,516,198,848.75</u></b> | <b>\$ <u>49,095,648,607.88</u></b> |
| <b>Investment Income</b>              |                                   |                                    |
| 1 Interest on Investments             | \$ 1,242,595.38                   | \$ 15,437,805.62                   |
| <b>Subtotal Investment Income</b>     | <b>\$ <u>1,242,595.38</u></b>     | <b>\$ <u>15,437,805.62</u></b>     |
| <b>Net Receipts</b>                   | <b>\$ <u>7,517,441,444.13</u></b> | <b>\$ <u>49,111,086,413.50</u></b> |
| <br><b>DISBURSEMENTS</b>              |                                   |                                    |
| <b>Outlays</b>                        |                                   |                                    |
| Transfers - LAE SSA Annual            | \$ 0.00                           | \$ 117,417,189.00                  |
| <b>Total Outlays</b>                  | <b>\$ <u>0.00</u></b>             | <b>\$ <u>117,417,189.00</u></b>    |
| <b>NonExpenditure Transfers</b>       |                                   |                                    |
| RX Acct Admin - Nonstartup            | \$ 203,480,000.00                 | \$ 1,179,623,804.81                |
| Trans Out Ben Pmts - RX Account       | 8,193,603,727.73                  | 48,795,847,352.32                  |
| <b>Total NonExpenditure Transfers</b> | <b>\$ <u>8,397,083,727.73</u></b> | <b>\$ <u>49,975,471,157.13</u></b> |
| <b>Total Disbursements</b>            | <b>\$ <u>8,397,083,727.73</u></b> | <b>\$ <u>50,092,888,346.13</u></b> |
| <b>NET INCREASE/(DECREASE)</b>        | <b>\$ <u>(879,642,283.60)</u></b> | <b>\$ <u>(981,801,932.63)</u></b>  |

**Footnotes:**

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> |
|                                     | \$ 2,736,317.79             | \$ 16,406,450.72           |



Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Budget Reconciliation (Final)  
August 31, 2007

Proprietary Accounts

| Security Number /<br>Account Number | Title   | M/D      | Amount                             |
|-------------------------------------|---|----------|------------------------------------|
| N/A                                 | Interest on Investments(Cash)   |          | 1,971,956,326.72                   |
| 560001                              | Gifts   |          | 20,061.40                          |
| 575000                              | Federal Matching  |          | 135,151,514,650.84                 |
| 575010                              | Reimburse Union Activities  |          | 766,765.47                         |
| 575030                              | Transfers In-Transitional Assistance Benefit Payments   |          | (1,442,521.86)                     |
| 590001                              | Other Income  |          | 14,782,025.84                      |
| 575039                              | Fed Contr Benefits - RX Account   |          | 40,066,668,686.97                  |
| 575038                              | Fed Contr Admin Costs - RX Account  |          | 952,620,396.32                     |
| 576027                              | CMS Interfund Int Pmt   |          | (2,290,702.00)                     |
| 576028                              | SSA Interfund Int Pmt to SSA GF   |          | (4,096,245.13)                     |
| 590003                              | Premiums Collected Aged   |          | 38,298,242,020.66                  |
| 590004                              | Premiums Collected Disabled   |          | 6,614,281,205.81                   |
| 590012                              | Premiums Collected - RX Drug  |          | 1,628,078,585.83                   |
| 590014                              | Payments From States - RX Account   |          | 6,448,280,938.76                   |
| 590015                              | Basic Premiums Medicare Advantage   |          | 66,556,615.11                      |
| 610011                              | Medicare Refunds  |          | 2,161,589,607.00                   |
| <b>411400</b>                       | <b>Appropriated Trust Fund Receipts (Public Law 103296)</b>                                   |          | <b><u>233,367,528,417.74</u></b>   |
| <b>411400</b>                       | <b>Less: Receipts Designated as Discretionary to Cover Discretionary Budget Authority</b>     | <b>D</b> | <b><u>3,861,083,366.50</u></b>     |
| <b>411400</b>                       | <b>Appropriated Trust Fund Receipts - Mandatory</b>   | <b>M</b> | <b><u>229,506,445,051.24</u></b>   |
|                                     | Transitional Assistance Benefit Pmt Payable   |          | (13,284,537.59)                    |
|                                     | State Low Income Determinations   |          | 0.00                               |
|                                     | RX Acct Benefit Pmt Payable   |          | (2,924,027,214.20)                 |
| <b>412700</b>                       | <b>Amts Approp F/Spec Treas Mgd Trust Fund - Payable</b>                                      | <b>M</b> | <b><u>(2,937,311,751.79)</u></b>   |
|                                     | FSMI Charges for RX Admin   |          | (63,296,861.53)                    |
|                                     | RX Admin. Expense - Nonstartup  |          | (314,282,340.92)                   |
|                                     | Transitional Assistance - Administrative Expense  |          | (31,506,601.93)                    |
| <b>412700</b>                       | <b>Amts Approp F/Spec Treas Mgd Trust Fund - Payable</b>                                      | <b>D</b> | <b><u>(409,085,804.38)</u></b>     |
| 576532                              | Actual Transfers - Transitional Assistance Ben Pmts   |          | 1,442,521.86                       |
| 576535                              | Actual Transfers - State Low Income Determinations  |          | 0.00                               |
| 576536                              | Trans Out Ben Pmts - RX Account   |          | (48,795,847,352.32)                |
| <b>412900</b>                       | <b>Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out</b>                                | <b>M</b> | <b><u>(48,794,404,830.46)</u></b>  |
| 576534                              | FSMI Charges for RX Admin   |          | (17,971,078.22)                    |
| 576538                              | RX Admin. Expense-Nonstartup  |          | (940,376,536.32)                   |
| 576533                              | Actual Transfers - Transitional Assistance-Admin Exp  |          | (9,700,741.21)                     |
| <b>412900</b>                       | <b>Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out</b>                                | <b>D</b> | <b><u>(968,048,355.75)</u></b>     |
|                                     | CMS Benefit Pymt Payable  |          | (15,643,006,401.04)                |
| <b>416600</b>                       | <b>Treasury-Managed Trust Fund Distrib of Realized Auth-To be Trans</b>                       | <b>M</b> | <b><u>(15,643,006,401.04)</u></b>  |
| 576501                              | Actual Transfers - CMS Benefit Pymts  |          | (167,981,523,626.26)               |
| <b>416700</b>                       | <b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>                       | <b>M</b> | <b><u>(167,981,523,626.26)</u></b> |
| 576545                              | Medicare Advantage Stabilization  |          | (7,306,263.73)                     |
| <b>417200</b>                       | <b>Nonallocation Transfers of Invested Balances - Payable</b>                                 | <b>M</b> | <b><u>(7,306,263.73)</u></b>       |
| 576001                              | SSA LAE Annual-Payable  |          | (420,199,734.68)                   |
| 576002                              | SSA No Year-Payable   |          | (29,437,799.01)                    |
| 576009                              | SSA LAE Multi Year-Payable  |          | 0.00                               |
| 576003                              | Salaries & Expenses - CMS Payable   |          | (1,683,281,281.70)                 |
| 576016                              | Medicaid Part B Premium Payable   |          | (355,001,346.00)                   |
| 576020                              | OIG Oversight Payable   |          | 0.00                               |
| <b>490100</b>                       | <b>Delivered Orders - Obligations Unpaid</b>  |          | <b><u>(2,487,920,161.39)</u></b>   |
|                                     | Downward Adjustment SSA LAE Annual  |          | 167,846,159.51                     |
|                                     | Downward Adjustment Salaries & Expenses - CMS Payable   |          | 279,952,106.70                     |
| <b>497100</b>                       | <b>Downward Adjustments of Prior - Year Unpaid Delivered Orders - Obligations, Recoveries</b> |          | <b><u>447,798,266.21</u></b>       |
|                                     | Downward Adjustment SSA LAE Annual  |          | (167,846,159.51)                   |
|                                     | Downward Adjustment Salaries & Expenses - CMS Payable   |          | (279,952,106.70)                   |
| <b>432000</b>                       | <b>Adjustments for Changes in Prior-Year Allocations of Budgetary Resources</b>               |          | <b><u>(447,798,266.21)</u></b>     |



Federal Supplementary Medical Insurance Trust Fund  
20X8004  
FACTS II Adjusted Trial Balance Report (Final)  
August 31, 2007

| <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          |            |            | \$136,335,934.01     |
| 1610               | Investments in U.S. Treasury Securities Issued by the Bureau of Public Deb                         | B          |            |            | 33,060,991,000.00    |
| 1610               | Investments in U.S. Treasury Securities Issued by the Bureau of Public Deb                         | E          |            |            | 46,780,174,000.00    |
| 4114               | Appropriated Trust Fund Receipts   | E          | M          |            | 229,506,445,051.24   |
| 4114               | Appropriated Trust Fund Receipts   | E          | D          |            | 3,861,083,366.50     |
| 4382               | Temporary Reduction - New Budget Authority   | E          | D          |            | 0.00                 |
| 4127               | Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable                      | B          | M          |            | (2,940,870,575.93)   |
| 4127               | Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable                      | B          | D          |            | (197,510,355.32)     |
| 4127               | Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable                      | E          | M          |            | (2,937,311,751.79)   |
| 4127               | Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable                      | E          | D          |            | (409,085,804.38)     |
| 4129               | Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Transfers-Ou                 | E          | M          |            | (48,794,404,830.46)  |
| 4129               | Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Transfers-Ou                 | E          | D          |            | (968,048,355.75)     |
| 4166               | Allocations of Realized Authority - To Be Transferred From Invested Balances                       | B          | M          |            | (18,161,530,027.42)  |
| 4166               | Allocations of Realized Authority - To Be Transferred From Invested Balances                       | E          | M          |            | (15,643,006,401.04)  |
| 4167               | Allocations of Realized Authority - Transferred Fron Invested Balances                             | E          | M          |            | (167,981,523,626.26) |
| 4172               | Nonallocation Transfers of Invested Balances - Payabl  | E          | M          |            | (7,306,263.73)       |
| 4201               | Total Actual Resources - Collectec   | B          |            |            | 33,143,256,771.39    |
| 4201               | Total Actual Resources - Collectec   | E          |            |            | 33,143,256,771.39    |
| 4320               | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources                           | E          | D          |            | (447,798,266.21)     |
| 4357               | Cancellation of Appropriated Amounts Receivable Fron Invested Special or Trust Fund:               | E          |            |            | 0.00                 |
| 4384               | Temporary Reduction Returned by Appropriator   | B          | D          |            | (91,499,519.53)      |
| 4384               | Temporary Reduction Returned by Appropriator   | E          | D          |            | 0.00                 |
| 4620               | Unobligated Funds Exempt From Apportionmen   | B          |            |            | 0.00                 |
| 4620               | Unobligated Funds Exempt From Apportionmen   | E          |            |            | (16,332,122,422.66)  |
| 4397               | Receipts and Appropriations Temporarily Precludex From Obligation                                  | B          | M          |            | (10,554,404,020.49)  |
| 4397               | Receipts and Appropriations Temporarily Precludex From Obligation                                  | E          | M          |            | (10,554,404,020.49)  |
| 4157               | Authority Made Available From Receipt or Appropriatio Balances Previously Precluded From Obligator | E          | M          |            | 1,454,646,891.47     |
| 4902               | Delivered Orders - Obligations, Paid   | E          | M          | B          | (60,216.26)          |
| 4902               | Delivered Orders - Obligations, Paid   | E          | D          | B          | (306,003,905.87)     |
| 4902               | Delivered Orders - Obligations, Paid   | E          | M          | N          | (5,938,762.70)       |
| 4902               | Delivered Orders - Obligations, Paid   | E          | D          | N          | (1,538,295,557.82)   |
| 4901               | Delivered Orders - Obligations, Unpaic   | B          |            |            | (1,197,442,272.70)   |
| 4901               | Delivered Orders - Obligations, Unpaic   | E          |            |            | (2,487,920,161.39)   |
| 4971               | Downward Adjustments of Prior - Year Unpaic Delivered Orders - Obligations, Recoveries             | E          |            |            | 447,798,266.21       |
| 4981               | Upward Adjustments of Prior - Year Unpaic Delivered Orders - Obligations, Recoveries               | E          |            |            | 0.00                 |
|                    |  |            |            |            | 0.00                 |
| <u>B/E</u>         | Beginning / Ending   |            |            |            |                      |
| <u>M/D</u>         | Mandatory / Discretionary  |            |            |            |                      |
| <u>B/N</u>         | Balance / New  |            |            |            |                      |

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

**Attest Adjusted Trial Balance (Final)  
July 31, 2007 Through August 31, 2007**

RUN DATE: 09/19/07

RUN TIME: 09:12:48

| ACCT#              | G/L | DESCRIPTION                        | BEGINNING<br>BALANCE      | TOTAL<br>DEBITS           | TOTAL<br>CREDITS         | ENDING<br>BALANCE         | ATTEST<br>ADJUSTING<br>DEBITS | ATTEST<br>ADJUSTING<br>CREDITS | ATTEST<br>ENDING<br>BALANCE |
|--------------------|-----|------------------------------------|---------------------------|---------------------------|--------------------------|---------------------------|-------------------------------|--------------------------------|-----------------------------|
| <b>ASSETS</b>      |     |                                    |                           |                           |                          |                           |                               |                                |                             |
| 1010               |     | CASH                               | 87,419,033.90             | 56,588,744,019.92         | 56,539,827,119.81        | 136,335,934.01            | 0.00                          | 0.00                           | 136,335,934.01              |
| 1340               |     | ACCRUED INCOME RECEIVABLE          | 166,518,713.57            | 175,262,430.02            | 30,535,305.52            | 311,245,838.07            | 0.00                          | 0.00                           | 311,245,838.07              |
| 1610               |     | PRINCIPAL ON INVESTMENTS           | 39,308,270,000.00         | 28,372,261,000.00         | 20,900,357,000.00        | 46,780,174,000.00         | 0.00                          | 0.00                           | 46,780,174,000.00           |
|                    |     | <b>TOTAL ASSETS</b>                | <b>39,562,207,747.47</b>  | <b>85,136,267,449.94</b>  | <b>77,470,719,425.33</b> | <b>47,227,755,772.08</b>  | <b>0.00</b>                   | <b>0.00</b>                    | <b>47,227,755,772.08</b>    |
| <b>LIABILITIES</b> |     |                                    |                           |                           |                          |                           |                               |                                |                             |
| 2150               |     | LIABILITY FOR ALLOCATION           | 19,039,466,381.42         | 19,419,236,160.48         | 19,376,480,000.00        | 18,996,710,220.94         | 2                             | 18,996,710,220.94              | 0.00                        |
| 2155               |     | EXPENDITURE TRANSFER PAY           | 2,258,937,727.81          | 223,749,541.83            | 4,933,709.20             | 2,040,121,895.18          | 4                             | 2,040,121,895.18               | 0.00                        |
|                    |     | <b>TOTAL LIABILITIES</b>           | <b>21,298,404,109.23</b>  | <b>19,642,985,702.31</b>  | <b>19,381,413,709.20</b> | <b>21,036,832,116.12</b>  | <b>21,036,832,116.12</b>      | <b>0.00</b>                    | <b>0.00</b>                 |
|                    |     | <b>TOTAL NET ASSETS</b>            | <b>18,263,803,638.24</b>  | <b>104,779,253,152.25</b> | <b>96,852,133,134.53</b> | <b>26,190,923,655.96</b>  | <b>21,036,832,116.12</b>      | <b>0.00</b>                    | <b>47,227,755,772.08</b>    |
| <b>CAPITAL</b>     |     |                                    |                           |                           |                          |                           |                               |                                |                             |
| 3310               |     | PRIOR UNDISTRIBUTED INC            | 11,030,296,713.52         | 0.00                      | 0.00                     | 11,030,296,713.52         | 5                             | 21,036,832,116.12              | 1,3                         |
|                    |     | PROGRAM AGENCY EQUITY              |                           |                           |                          |                           |                               | 0.00                           | 5                           |
|                    |     | <b>TOTAL CAPITAL</b>               | <b>11,030,296,713.52</b>  | <b>0.00</b>               | <b>0.00</b>              | <b>11,030,296,713.52</b>  | <b>21,036,832,116.12</b>      | <b>43,534,185,347.49</b>       | <b>33,527,649,944.89</b>    |
| <b>INCOME</b>      |     |                                    |                           |                           |                          |                           |                               |                                |                             |
| 5311               |     | INTEREST ON INVESTMENTS            | 1,712,672,343.94          | 30,535,305.52             | 216,671,952.87           | 1,898,808,991.29          | 0.00                          | 0.00                           | 1,898,808,991.29            |
| 5600               |     | GIFTS                              | 20,061.40                 | 0.00                      | 0.00                     | 20,061.40                 | 0.00                          | 0.00                           | 20,061.40                   |
| 5750               |     | FEDERAL MATCHING                   | 114,501,755,652.05        | 118,173,408.65            | 20,767,932,407.44        | 135,151,514,650.84        | 0.00                          | 0.00                           | 135,151,514,650.84          |
| 5750               |     | REIMBURSE UNION ACTIVITY           | 766,765.47                | 0.00                      | 0.00                     | 766,765.47                | 0.00                          | 0.00                           | 766,765.47                  |
| 5750               |     | TRANSFERS IN-TRANSITIONAL ASSIST B | (1,442,521.86)            | 0.00                      | 0.00                     | (1,442,521.86)            | 0.00                          | 0.00                           | (1,442,521.86)              |
| 5750               |     | FED CONTR ADMIN COSTS - RX ACCOUNT | 907,389,438.21            | 0.00                      | 45,230,958.11            | 952,620,396.32            | 0.00                          | 0.00                           | 952,620,396.32              |
| 5750               |     | FED CONTR BENEFITS - RX ACCOUNT    | 33,482,824,054.79         | 0.00                      | 6,583,844,632.18         | 40,066,668,686.97         | 0.00                          | 0.00                           | 40,066,668,686.97           |
| 5760               |     | CMS INTERFUND INT PMT              | (2,290,702.00)            | 0.00                      | 0.00                     | (2,290,702.00)            | 0.00                          | 0.00                           | (2,290,702.00)              |
| 5900               |     | OTHER INCOME                       | 13,624,214.84             | 0.00                      | 1,157,811.00             | 14,782,025.84             | 0.00                          | 0.00                           | 14,782,025.84               |
| 5900               |     | PREMIUMS COLLECTED - AGED          | 31,642,013,291.23         | 10,071.14                 | 6,656,238,800.57         | 38,298,242,020.66         | 0.00                          | 0.00                           | 38,298,242,020.66           |
| 5900               |     | PREMIUMS COLLECTED - DISABLED      | 6,263,113,892.71          | 36,672.70                 | 351,203,985.80           | 6,614,281,205.81          | 0.00                          | 0.00                           | 6,614,281,205.81            |
| 5900               |     | PREMIUMS COLLECTED - RX DRUG       | 1,364,895,989.34          | 1,274.52                  | 263,183,871.01           | 1,628,078,585.83          | 0.00                          | 0.00                           | 1,628,078,585.83            |
| 5900               |     | PAYMENTS FROM STATES - RX ACCOUNT  | 5,824,340,276.79          | 0.00                      | 623,940,661.97           | 6,448,280,938.76          | 0.00                          | 0.00                           | 6,448,280,938.76            |
| 5900               |     | BASIC PREMIUMS MEDICARE ADVANTAGE  | 54,858,583.40             | 0.00                      | 11,698,031.71            | 66,556,615.11             | 0.00                          | 0.00                           | 66,556,615.11               |
|                    |     | <b>TOTAL INCOME</b>                | <b>195,764,541,340.31</b> | <b>148,756,732.53</b>     | <b>35,521,103,112.66</b> | <b>231,136,887,720.44</b> | <b>0.00</b>                   | <b>0.00</b>                    | <b>231,136,887,720.44</b>   |

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Attest Adjusted Trial Balance (Final)  
July 31, 2007 Through August 31, 2007**

RUN DATE: 09/19/07

RUN TIME: 09:12:48

| G/L<br>ACCT#    | DESCRIPTION                           | BEGINNING<br>BALANCE      | TOTAL<br>DEBITS           | TOTAL<br>CREDITS          | ENDING<br>BALANCE         | ATTEST<br>ADJUSTING<br>DEBITS | ATTEST<br>ADJUSTING<br>CREDITS | ATTEST<br>ENDING<br>BALANCE |                           |                    |
|-----------------|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|--------------------------------|-----------------------------|---------------------------|--------------------|
| <b>EXPENSES</b> |                                       |                           |                           |                           |                           |                               |                                |                             |                           |                    |
| 5760            | SSA LAE ANNUAL                        | 799,694,603.90            | 59,833,264.00             | 64,766,973.20             | 794,760,894.70            | 3                             | 356,009,571.98                 | 4                           | 252,353,575.17            | 898,416,891.51     |
| 5760            | SSA LAE NO YEAR                       | 8,044,996.60              | 6,390,818.20              | 1,457,109.00              | 12,978,705.80             | 3                             | 25,563,332.21                  | 4                           | 29,437,799.01             | 9,104,239.00       |
| 5760            | SALARIES & EXPENSES - CMS             | 1,681,877,789.87          | 132,700,089.21            | 159,859,347.90            | 1,654,718,531.18          | 3                             | 815,869,368.51                 | 4                           | 1,403,329,175.00          | 1,067,258,724.69   |
| 5760            | SALARIES & EXPENSES - OS              | 0.00                      | 33,339,240.00             | 0.00                      | 33,339,240.00             |                               |                                |                             | 0.00                      | 33,339,240.00      |
| 5760            | PAYMENT ASSESSMENT COMMISSION         | 4,026,528.00              | 0.00                      | 0.00                      | 4,026,528.00              |                               | 0.00                           |                             | 0.00                      | 4,026,528.00       |
| 5760            | RAILROAD RETIREMENT BOARD EXPENSE     | 5,053,378.00              | 800,000.00                | 0.00                      | 5,853,378.00              |                               | 0.00                           |                             | 0.00                      | 5,853,378.00       |
| 5760            | MEDICAID PART B PREMIUM EXP           | 355,001,346.00            | 0.00                      | 0.00                      | 355,001,346.00            | 3                             | 0.00                           | 4                           | 355,001,346.00            | 0.00               |
| 5760            | DOWNWARD ADJUSTMENT - SSA LAE ANNUAL  | (167,846,159.51)          | 0.00                      | 0.00                      | (167,846,159.51)          |                               | 0.00                           |                             | 0.00                      | (167,846,159.51)   |
| 5760            | SSA INTERFUND INT PMT TO SSA GF       | 4,096,245.13              | 0.00                      | 0.00                      | 4,096,245.13              |                               | 0.00                           |                             | 0.00                      | 4,096,245.13       |
| 5765            | TRANSFERS OUT - BENEFIT PAYMENTS, CMS | 146,289,999,999.88        | 38,754,776,173.36         | 19,581,776,173.36         | 165,462,999,999.88        | 1                             | 18,161,530,027.42              | 2                           | 15,643,006,401.04         | 167,981,523,626.26 |
| 5765            | TRANSFER TO TRANSITIONAL ASSISTANCE   | (5,001,346.00)            | 0.00                      | 0.00                      | (5,001,346.00)            | 1                             | 16,843,361.73                  | 2                           | 13,284,537.59             | (1,442,521.86)     |
| 5765            | TRANSITIONAL ASSISTANCE-ADMIN EXP     | 0.00                      | 197,106.29                | 197,106.29                | 0.00                      | 1                             | 41,207,343.14                  | 2                           | 31,506,601.93             | 9,700,741.21       |
| 5765            | FSMI CHARGES FOR RX ADMIN             | 0.00                      | 389,445.73                | 389,445.73                | 0.00                      | 1                             | 81,267,939.75                  | 2                           | 63,296,861.53             | 17,971,078.22      |
| 5765            | TRANS OUT BEN PMTS - RX ACCOUNT       | 40,602,243,624.59         | 8,193,603,727.73          | 0.00                      | 48,795,847,352.32         | 1                             | 2,924,027,214.20               | 2                           | 2,924,027,214.20          | 48,795,847,352.32  |
| 5765            | RX ACCT ADMIN - NONSTARTUP            | 976,143,804.81            | 248,710,958.11            | 45,230,958.11             | 1,179,623,804.81          | 1                             | 75,035,072.43                  | 2                           | 314,282,340.92            | 940,376,536.32     |
| 5765            | MEDICARE ADVANTAGE STABILIZATION      | 7,306,263.73              | 0.00                      | 0.00                      | 7,306,263.73              |                               | 0.00                           | 2                           | 7,306,263.73              | 0.00               |
| 6100            | TREASURY ADMIN EXPENSE - BPD          | 128,021.59                | 17,579.37                 | 0.00                      | 145,600.96                |                               | 0.00                           |                             | 0.00                      | 145,600.96         |
| 6100            | MEDICARE REFUNDS                      | (2,029,734,681.00)        | 0.00                      | 131,854,926.00            | (2,161,589,607.00)        |                               | 0.00                           |                             | 0.00                      | (2,161,589,607.00) |
|                 | <b>TOTAL EXPENSE</b>                  | <b>188,531,034,415.59</b> | <b>47,430,758,402.00</b>  | <b>19,985,532,039.59</b>  | <b>215,976,260,778.00</b> | <b>22,497,353,231.37</b>      | <b>21,036,832,116.12</b>       | <b>64,571,017,463.61</b>    | <b>217,436,781,893.25</b> |                    |
|                 | <b>TOTAL EQUITY</b>                   | <b>18,263,803,638.24</b>  | <b>47,579,515,134.53</b>  | <b>55,506,635,152.25</b>  | <b>26,190,923,655.96</b>  | <b>43,534,185,347.49</b>      | <b>64,571,017,463.61</b>       | <b>47,227,755,772.08</b>    |                           |                    |
|                 | <b>BALANCE</b>                        | <b>0.00</b>               | <b>152,358,768,286.78</b> | <b>152,358,768,286.78</b> | <b>0.00</b>               | <b>64,571,017,463.61</b>      | <b>64,571,017,463.61</b>       | <b>0.00</b>                 |                           |                    |

**Footnotes for Adjusting Entries**

- 1 To reverse FY06 ending payable in the amount of \$21,299,910,958.67 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 \$18,996,710,220.94 in order to bring Transfers Out-Benefit Payments, Transitional Assistance Benefit Payments, Transitional Assistance and Prescription Drug Admin Expenses, Medicare Advantage Stabilization and State Low Income Determinations to a cash basis.
- 3 To reverse FY06 ending payable in the amount of \$1,197,442,272.70 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 \$2,040,121,895.18 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 \$18,996,710,220.94 and \$2,040,121,895.18 as Program Agency Equity.

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Schedule of Assets & Liabilities (Final)  
August 31, 2007**

**ASSETS**

|                            |           |  |
|----------------------------|-----------|--|
| Fund Balance with Treasury | \$        | 136,335,934.01                         |
| Interest Receivable        |           | 311,245,838.07                         |
| Other Receivable           |           | 0.00                                   |
| Investments (Net)          |           | <u>46,780,174,000.00</u>               |
| <b>TOTAL ASSETS</b>        | <b>\$</b> | <b><u><u>47,227,755,772.08</u></u></b> |

**LIABILITIES**

|                          |           |  |
|--------------------------|-----------|--|
| Program Agency Equity:   |           |  |
| Available                | \$        | 21,036,832,116.12                      |
| Other                    |           | <u>26,190,923,655.96</u>               |
| <b>TOTAL LIABILITIES</b> | <b>\$</b> | <b><u><u>47,227,755,772.08</u></u></b> |

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Schedule of Activity (Final)  
For the Period October 1, 2006 Through August 31, 2007**

**REVENUES**

|                                    |                                     |
|------------------------------------|-------------------------------------|
| Interest Revenue                   | \$ 1,898,808,991.29                 |
| Transfers in from Program Agencies | 176,167,837,275.74                  |
| Premiums                           | 53,055,439,366.17                   |
| Other Income                       | <u>14,802,087.24</u>                |
| <b>Total Revenues</b>              | <b>\$ <u>231,136,887,720.44</u></b> |

**DISPOSITION OF REVENUES**

|  |   |
|--|---|
| Transfers to Program Agencies                              | \$ 217,436,636,292.29                     |
| Reimbursements to Treasury Bureaus and the<br>General Fund | <u>145,600.96</u>                         |
| <b>Total Disposition of Revenues</b>                       | <b>\$ <u>217,436,781,893.25</u></b>       |
| <b>NET INCREASE / (DECREASE) IN PROGRAM AGENCY EQUITY</b>  | <b>\$ <u><u>13,700,105,827.19</u></u></b> |