

**Federal Hospital
Insurance Trust Fund
75X8005
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Federal Hospital Insurance Trust Fund

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Footnotes

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

The accompanying Balance Sheet of the Federal Hospital Insurance Trust Fund (FHI Trust Fund) and related Income Statement pertain to the aspects of the FHI Trust Fund that is serviced by the Trust Fund Management Branch (TFMB) of the Bureau of the Fiscal Service (Fiscal Service) of the U.S. Department of the Treasury (Treasury). The FHI Trust Fund was created by legislation enacted by the U.S. Congress.

TFMB acts as a service organization which processes receipts, disbursements, and transfers related to the FHI Trust Fund based upon information received and recorded by TFMB from Treasury's Office of Tax Analysis (OTA) and the Internal Revenue Service (IRS), and the program agency responsible for the trust fund activity, Treasury's Bureau of the Fiscal Service (Fiscal Service), and other Treasury bureaus. As part of its functions, Fiscal Service also manages the investments, maintains related accounting records and supporting documentation, and reports financial activity. The financial activity reported in the accompanying Balance Sheet and Income Statement is limited to the activities performed by TFMB.

The program agency is responsible for administering, regulating, and monitoring the program activities funded by the trust fund. The program agency makes all decisions regarding dispositions from the trust funds. As such, the Balance Sheet and Income Statement do not include information regarding the ultimate disposition of amounts transferred from the trust fund to the program agency.

The program agency is responsible for reporting on the financial position of the trust fund. As such, the financial position of the trust fund in the program agency's records may differ from what has been illustrated in the accompanying Balance Sheet and Income Statement.

(b) Basis of Presentation

The Balance Sheet and Income Statement have been prepared to report the assets and liabilities of the trust funds under the function performed by TFMB, and the related activity, in accordance with the measurement and criteria discussed below.

(c) Basis of Accounting

The investments on the Balance Sheet and Interest Revenue on Investments are reported using the accrual basis of accounting. All other accounts and activity reported on the Balance Sheet and Income Statement are reported on the cash basis.

(d) Fund Balance with Treasury

The Trust Fund does not maintain cash in commercial bank accounts. Treasury processes cash receipts and disbursements. Fund Balance with Treasury represents net revenue, disposition of revenue, and investment activity. Fund balance with Treasury is reported based on the balance reported by the Fiscal Service's Government-wide Accounting and Reporting Modernization Project (GWA) Account Statement and reconciling transactions identified and recorded by TFMB.

(e) Interest Receivables

Interest receivables are calculated and reported by TFMB based on the investment terms received and recorded by TFMB from Fiscal Service's Federal Investments Branch (FIB) in the investment confirmations and monthly statements of account.

(f) Investments

Pursuant to authorizing legislation, the Secretary of the Treasury shall invest, at the direction of the program agencies, such portion of the trust fund balances as is not, in the judgment of the program agencies, necessary to meet current withdrawals. Such investments shall be in non-marketable par value or non-marketable market-based securities as authorized by legislation. Par value securities are special issue bonds or certificates of indebtedness that bear interest determined by legislation or the Treasury. Market-based securities are Treasury securities that are not traded on any securities exchange, but mirror the prices of marketable securities with similar terms. Both par value and market-based securities are issued and redeemed by FIB.

TFMB follows Treasury fiscal investment policy guidelines. TFMB determines the term of the securities purchased based on direction provided by the program agency. The securities are acquired and held in the name of the Secretary of the Treasury for the trust fund. The interest on and proceeds from the sale or redemption of any security held for the trust fund is credited to the trust fund. Investments are selected for liquidation based on the following order: earliest maturity date, lowest prevailing interest rate, and first security in first security out.

Investments are calculated and reported at net cost based on the cost and premium/discount amounts reported to TFMB in the investment confirmations and monthly statements of account received from FIB.

**Federal Hospital
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Footnotes (Continued)**

Link to Fiscal Service's Federal Investments Branch (FIB) Statement of Account:
<https://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm>

(g) Equity

Equity is calculated and reported by TFMB based on the assets of the trust fund. Equity is calculated as the difference between Total Assets and Total Liabilities.

(h) Interest Revenue

Interest revenue is reported based on the amounts received and recorded by TFMB from FIB in the monthly statements of account and accrued interest and amortization calculated by TFMB. Amortization of any premiums and discounts on investments is calculated and reported by TFMB based on the investment terms reported to TFMB by FIB using the straight-line method for investments with a term equal to or less than one year and using the level yield method which approximates the interest method for investments with a term of greater than one year.

As stated above in (c) Basis of Accounting, the Investments on the Balance Sheet and Interest Revenue on Investments reported on the Income Statement are reported using the accrual basis of accounting. The following amounts represent cash basis interest earnings for the current month and the current fiscal year to date.

<u>Current Month</u>	<u>Fiscal Year-to-Date</u>
\$41,829,902.97	\$8,612,675,059.21

(i) Revenues

Pursuant to authorizing legislation, revenue activity recorded in the trust funds consists primarily of interest, penalties, fines, administrative fees, transfers in from program agencies, tax revenues, tax adjustments, tax refunds, premiums, cost recoveries, and other income, which are transferred from the General Fund of the Treasury or from program agencies to the Trust Funds.

Penalties, fines, administrative fees, transfers in from program agencies, premiums, cost recoveries, and other income are reported based on the amounts received and recorded by TFMB from FMS and the program agencies responsible for the respective trust fund activity.

(j) Transfers to Program Agencies

Dispositions from the Trust Fund are made in accordance with the authorizing legislation to the program agency, which is responsible for the ultimate disposition of such funds, to cover program administration and related costs as defined by law. Transfers to program agencies are calculated and reported based on the disbursement request amounts received and recorded by TFMB from the program agency responsible for the respective trust fund activity and the disbursement amounts returned and recorded by TFMB from the program agencies responsible for the respective trust fund activity.

(k) Reimbursements to Treasury Bureaus and the General Fund (Operating Expenses/Program Costs)

In the case of the FHI trust fund, Fiscal Service is authorized by law to receive direct reimbursement from the trust funds for certain administrative expenses (operating expenses/program costs). Also, the Secretary of the Treasury is directed by law to charge trust funds to reimburse the General Fund for administrative expenses incurred by other Treasury bureaus in performing activities related to administering the trust funds. These reimbursement amounts are determined by Treasury based on its assessment of the estimated cost of the services provided. Reimbursements to Treasury bureaus and the General Fund are reported based on the disbursement request amounts received and recorded by TFMB from various Treasury bureaus, including the Fiscal Service.

(2) Related parties

TFMB, on behalf of the Secretary of the Treasury, compiles amounts deposited into the trust fund, invests receipts in Treasury securities, redeems securities and transfers funds to the program agency, maintains accounting records for receipts and disbursements of the trust fund, and reports trust fund financial activity to the program agencies and other interested parties. The program agency, OTA, IRS, and/or Fiscal Service determine the amounts to be deposited in the trust fund. The program agency determines the disposition of the trust fund balances.

Federal Hospital Insurance Trust Fund
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Trial Balance - Unaudited
September 1, 2015 Through September 30, 2015

Period Name:2015-12	Fund:TFM0005DEXXXXX	Program:<All>							
USSGL	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance	
101000	-	-	-	FUND BALANCE WITH TREASURY	14,351,902.36	29,138,890,208.75	29,117,695,884.76	35,546,226.35	
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	1,363,240,360.55	649,014,330.05	41,829,902.97	1,960,424,787.63	
161000	-	-	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	191,742,357,000.00	26,794,233,000.00	23,078,821,000.00	195,457,769,000.00	
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-204,375,947,034.58	0.00	0.00	-204,375,947,034.58	
411400	M	-	-	INTEREST ON INVESTMENTS	8,570,845,156.24	41,829,902.97	0.00	8,612,675,059.21	
				TFMA53110010					
				TFMA53200300					
				TFMA53200500					
				TFMA53200600					
				TFMA56000100					
				TFMA56400100					
				TFMA57500600					
				TFMA57500800					
				TFMA57500900					
				TFMA57501000					
				TFMA57501800					
				TFMA57501900					
				TFMA57503100					
				TFMA57503200					
				TFMA57503300					
				TFMA57504200					
				TFMA57504300					
				TFMA57506200					
				TFMA58000400					
				TFMA58000500					
				TFMA59000100					
				TFMA59000200					
				TFMA59001500					
				TFMA59001600					
				TFMA59001100					
				BA Sum					
				Sum BEA					
				Sum USSGL					
412900	D	-	-	TFMA57654600					
				TFMA57655200					
				TFMA57655300					
				TFMA57655400					
				BA Sum					
				Sum BEA					
				Sum USSGL					
				TFMA57650200					
				TFMA57650300					
				TFMA57650400					
				TFMA57650500					
				BA Sum					
				Sum BEA					
				Sum USSGL					
415700	M	-	-	AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION	16,152,140,621.62	0.00	9,422,966,284.54	6,729,174,337.08	
416700	M	-	-	TFMA57650100					
420100	-	-	-	TFMA57650100					
				BA Sum					
				Sum BEA					
				Sum USSGL					
439700	M	-	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION	-202,222,489,563.43	0.00	0.00	-202,222,489,563.43	
462000	-	-	-	TFMA53110010					
				TFMA53200300					
				TFMA53200500					
				TFMA53200600					
				TFMA56000100					
				TFMA56400100					
				TFMA57500600					
				TFMA57500800					
				TFMA57500900					
				TFMA57501000					
				TFMA57501800					
				TFMA57501900					
				TFMA57503100					
				TFMA57503200					
				TFMA57503300					
				TFMA57504200					
				TFMA57504300					
				TFMA57506200					
				TFMA57600100					
				TFMA57600200					
				TFMA57600300					
				TFMA57600400					
				TFMA57600500					
				TFMA57603600					
				TFMA57603800					
				TFMA57603900					
				TFMA57604100					
				TFMA57604200					
				TFMA57604600					

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Trial Balance - Unaudited
September 1, 2015 Through September 30, 2015

				TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	251,331,724,432.52	24,470,711,387.27	1,059,026,436.09	274,743,409,383.70
				TFMA57650200	TRANSFERS OUT - DOJ	38,104,746.40	3,848,135.16	0.00	41,952,881.56
				TFMA57650300	TRANSFERS OUT - HHS OIG	301,176,224.95	45,163,442.75	0.00	346,339,667.70
				TFMA57650400	TRANSFERS OUT - HHS MIP	692,933,565.91	132,872,648.49	0.00	825,806,214.40
				TFMA57650500	TRANSFERS OUT - FBI	89,168,283.79	0.00	0.00	89,168,283.79
				TFMA57654600	HCFAC DISCRETIONARY, CMS	154,453,783.62	22,784,250.85	0.00	177,238,034.47
				TFMA57655200	HCFAC DOJ DISCRETIONARY, CMS	37,872,064.41	3,622,356.72	0.00	41,494,421.13
				TFMA57655300	HCFAC OIG DISCRETIONARY, CMS	75,147,797.76	9,344,389.62	0.00	84,492,187.38
				TFMA57655400	HCFAC OTHER HHS DISC, CMS	43,408,474.77	4,020,462.02	0.00	47,428,936.79
				TFMA58000400	TRANSFERS FROM GENERAL FUNDS FOR AMOUNTS EQUAL TO FICA TAXES	-200,616,086,487.03	0.00	18,860,175,121.81	-219,476,261,608.84
				TFMA58000500	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	-15,160,986,160.88	0.00	3,059,645,480.68	-18,220,631,641.56
				TFMA59000100	OTHER INCOME (.029)	-2,463,024.48	0.00	53,828.00	-2,516,852.48
				TFMA59000200	PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009)	-3,082,819,887.11	71,007,465.50	265,089,302.10	-3,276,901,723.71
				TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-292,515,407.78	0.00	28,244,067.68	-320,759,475.46
				TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	-6,595,774.54	0.00	0.00	-6,595,774.54
				TFMA51000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	96,074,078.24	9,469,517.11	0.00	105,543,595.35
				TFMA51000200	TREASURY ADMIN. EXPENSES - BPD (16)*	510,792.37	5,757.63	0.00	516,550.00
				TFMA51001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-2,857,798,493.00	0.00	1,994,444,272.00	-8,852,242,765.00
				XXXXXXXXXX	DEFAULT CAM1	-16,152,140,621.62	0.00	9,422,866,284.54	-6,729,174,337.08
						-5,686,359,960.55	34,825,250,169.30	29,138,890,208.75	0.00
			BA Sum			-5,686,359,960.55	34,825,250,169.30	29,138,890,208.75	0.00
Sum USSGL			Sum BEA			-5,686,359,960.55	34,825,250,169.30	29,138,890,208.75	0.00
490200	D	B		TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-77,211,346.00	1,151,076.00	4,947,433.75	-81,007,703.75
				TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-1,526,995,459.76	11,883,181.02	185,730,949.94	-1,700,843,228.68
				TFMA57600400	SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	-5,382,639.55	0.00	692,480.78	-6,075,120.33
				TFMA57600500	PAYMENT ASSESSMENT COMMISSION, HHS (48)*	0.00	255,597.85	0.00	255,597.85
				TFMA57604600	ACL STATE HEALTH INS OBRA	-20,355,847.20	0.00	2,296,967.41	-22,652,814.61
			BA Sum			-1,629,945,292.51	13,289,854.87	193,667,831.88	-1,810,323,269.52
				TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-677,804,633.00	0.00	51,149,461.00	-728,954,094.00
				TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	-4,586,430.00	0.00	16,339,682.00	-20,926,112.00
				TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-877,737,101.72	0.00	154,927,509.08	-1,032,664,610.80
				TFMA57600400	SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	-24,166,506.32	0.00	9,646,837.49	-33,813,343.81
				TFMA57600500	PAYMENT ASSESSMENT COMMISSION, HHS (48)*	-7,049,400.00	0.00	0.00	-7,049,400.00
				TFMA57604600	ACL STATE HEALTH INS OBRA	-1,311,047.68	0.00	1,610,275.92	-2,921,323.60
			BA Sum			-1,592,655,118.72	0.00	233,673,765.49	-1,826,328,884.21
			Sum BEA			-3,222,000,411.23	13,289,854.87	427,341,597.37	-3,836,652,153.73
				TFMA57603600	AOA MIPPA FUNDING	0.00	0.00	-3,903,914.88	-3,903,914.88
				TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	-29,003,499.69	0.00	1,933,618.53	-30,937,118.22
				TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	-315,235,328.94	475,996.77	113,088,314.62	-427,847,646.79
				TFMA57604100	HITECH	-121,866,161.95	0.00	0.00	-121,866,161.95
			BA Sum			-466,104,990.58	475,996.77	118,925,848.03	-584,554,841.84
				TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	-1,966,365.94	0.00	479,614.37	-2,445,980.31
				TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	-55,247,557.48	0.00	29,431,108.19	-84,678,665.67
				TFMA57604100	HITECH	-3,020,977,920.18	0.00	53,241,439.80	-3,074,219,359.98
				TFMA57604200	TRANSFER TO PCORTF	-54,554,000.00	0.00	0.00	-54,554,000.00
				TFMA51000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	-96,074,078.24	0.00	9,469,517.11	-105,543,595.35
				TFMA51000200	TREASURY ADMIN. EXPENSES - BPD (16)*	-510,792.37	0.00	5,757.63	-516,550.00
			BA Sum			-3,229,330,714.21	0.00	92,627,437.10	-3,321,958,151.31
			Sum BEA			-3,695,435,704.79	475,996.77	211,553,285.13	-3,906,512,993.15
Sum USSGL						-6,918,036,116.82	13,765,851.64	638,894,882.50	-7,543,165,146.88
531100	-	-		TFMA53110010	INTEREST ON INVESTMENTS	-7,770,628,045.64	0.00	649,014,330.05	-8,419,642,375.69
532000	M	-		TFMA53200300	CIVIL MONETARY PENALTIES (.047)	-43,839,319.48	14,463.88	1,947,415.30	-45,772,270.90
				TFMA53200500	CRIMINAL FINES (.046)*	-56,033,839.28	0.00	515,275.97	-56,549,115.25
				TFMA53200600	CIVIL PENALTIES AND DAMAGES, DOJ (.049)*	-361,439,103.11	0.00	145,450,530.39	-496,889,464.50
			BA Sum			-451,106,112.87	14,463.88	147,922,221.66	-599,013,870.65
Sum USSGL			Sum BEA			-451,106,112.87	14,463.88	147,922,221.66	-599,013,870.65
560000	M	-		TFMA56000100	GIFTS (.042)	-10,372.01	0.00	0.00	-10,372.01
564000	M	-		TFMA56400100	DOJ ASSET FORFEITURES	-5,874,204.15	0.00	8,917,439.43	-14,791,643.58
575000	-	-		TFMA57500600	3% ADMIN EXPENSE REIMB., DOJ (.049)*	-10,862,874.79	0.00	4,498,748.33	-15,361,623.12
				TFMA57500800	GF TRANSFER, FEDERAL UNINSURED PAYMENTS (.006)*	-187,000,000.00	0.00	0.00	-187,000,000.00
				TFMA57500900	GF TRANSFER, PROGRAM MANAGEMENT (.006)*	-650,124,132.00	0.00	0.00	-650,124,132.00
				TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	-781,085.75	0.00	274,153.71	-1,055,239.46
				TFMA57501800	RECEIPTS FROM RAILROAD RETIREMENT ACCOUNT PRINCIPAL (.010)	-564,800,000.00	0.00	0.00	-564,800,000.00
				TFMA57501900	GF APPROPRIATION FRAUD AND ABUSE, FBI (.044)*	-129,216,580.00	0.00	0.00	-129,216,580.00
				TFMA57503100	CMS INTERFUND INTEREST RECEIPTS (.023)*	18,714,425.00	0.00	0.00	18,714,425.00
				TFMA57503200	SSA INTERFUND INTEREST RECEIPTS (.02)*	-295,280.54	0.00	0.00	-295,280.54
				TFMA57503300	RECEIPTS FROM RAILROAD RETIREMENT ACCOUNT, INTEREST (.005)	-29,932,000.00	0.00	0.00	-29,932,000.00
				TFMA57504200	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS	-6,696.91	0.00	3,382.65	-10,079.56
				TFMA57504300	INCOME TAX ON BENEFITS - CMS (.035)*	-16,553,000,000.00	0.00	3,655,000,000.00	-20,208,000,000.00
				TFMA57506200	GF TRANSFER HCFAC DISCRETIONARY	-61,839,524.00	0.00	0.00	-61,839,524.00
			BA Sum			-18,169,143,748.99	0.00	3,659,776,284.69	-21,828,920,033.68
Sum USSGL			Sum BEA			-18,169,143,748.99	0.00	3,659,776,284.69	-21,828,920,033.68
576000	-	-		TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	755,015,979.00	56,096,894.75	1,151,076.00	809,961,797.75
				TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	4,586,430.00	16,339,682.00	0.00	20,926,112.00
				TFMA57600300	SALARIES & EXPENSES - CMS (33)*	2,404,732,561.48	340,658,459.02	11,883,181.02	2,733,507,839.48
				TFMA57600400	SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	29,549,145.87	10,339,318.27	0.00	39,888,464.14
				TFMA57600500	PAYMENT ASSESSMENT COMMISSION, HHS (48)*	7,049,400.00	0.00	255,597.85	6,793,802.15
				TFMA57603600	AOA MIPPA FUNDING	0.00	3,903,914.88	0.00	3,903,914.88
				TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	30,969,865.63	2,413,232.90	0.00	33,383,098.53
				TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	370,482,886.42	142,519,422.81	475,996.77	512,526,312.46
				TFMA57604100	HITECH	3,142,844,082.13	53,241,439.80	0.00	3,196,085,521.93
				TFMA57604200	TRANSFER TO PCORTF	54,554,000.00	0.00	0.00	54,554,000.00
				TFMA57604600	ACL STATE HEALTH INS OBRA	21,866,894.88	3,907,243.33	0.00	25,774,138.21
			BA Sum			6,821,451,245.41	629,419,607.76	13,765,851.64	7,437,105,001.53
Sum USSGL			Sum BEA			6,821,451,245.41	629,419,607.76	13,765,851.64	7,437,105,001.53

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576500	-	-	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	251,331,724,432.52	24,470,711,387.27	1,059,026,436.09	274,743,409,383.70
			TFMA57650200	TRANSFERS OUT - DOJ	38,104,746.40	3,848,135.16	0.00	41,952,881.56
			TFMA57650300	TRANSFERS OUT - HHS OIG	301,176,224.95	45,163,442.75	0.00	346,339,667.70
			TFMA57650400	TRANSFERS OUT - HHS MIP	692,933,565.91	132,872,648.49	0.00	825,806,214.40
			TFMA57650500	TRANSFERS OUT - FBI	89,168,283.79	0.00	0.00	89,168,283.79
			TFMA57654600	HCFAC DISCRETIONARY, CMS	154,453,783.62	22,784,250.85	0.00	177,238,034.47
			TFMA57655200	HCFAC DOJ DISCRETIONARY, CMS	37,872,964.41	3,622,356.72	0.00	41,494,421.13
			TFMA57655300	HCFAC OIG DISCRETIONARY, CMS	75,147,797.76	9,344,389.62	0.00	84,492,187.38
			TFMA57655400	HCFAC OTHER HHS DISC. CMS	43,408,474.77	4,020,462.02	0.00	47,428,936.79
		BA Sum			252,763,989,374.13	24,692,367,072.88	1,059,026,436.09	276,397,330,010.92
	Sum BEA				252,763,989,374.13	24,692,367,072.88	1,059,026,436.09	276,397,330,010.92
Sum USSGL					252,763,989,374.13	24,692,367,072.88	1,059,026,436.09	276,397,330,010.92
580000	-	-	TFMA58000400	TRANSFERS FROM GENERAL FUNDS FOR AMOUNTS EQUAL TO FICA TAXES	-200,616,086,487.03	0.00	18,860,175,121.81	-219,476,261,608.84
			TFMA58000500	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	-15,160,986,160.88	0.00	3,059,645,480.68	-18,220,631,641.56
		BA Sum			-215,777,072,647.91	0.00	21,919,820,602.49	-237,696,893,250.40
	Sum BEA				-215,777,072,647.91	0.00	21,919,820,602.49	-237,696,893,250.40
Sum USSGL					-215,777,072,647.91	0.00	21,919,820,602.49	-237,696,893,250.40
590000	-	-	TFMA59000100	OTHER INCOME (.029)	-2,463,024.48	0.00	53,828.00	-2,516,852.48
			TFMA59000200	PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009)	-3,082,819,987.11	71,007,465.50	265,089,302.10	-3,276,901,723.71
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-292,515,407.78	0.00	28,244,067.68	-320,759,475.46
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	-6,595,774.54	0.00	0.00	-6,595,774.54
		BA Sum			-3,384,394,093.91	71,007,465.50	293,387,197.78	-3,606,773,826.19
	Sum BEA				-3,384,394,093.91	71,007,465.50	293,387,197.78	-3,606,773,826.19
Sum USSGL					-3,384,394,093.91	71,007,465.50	293,387,197.78	-3,606,773,826.19
610000	-	-	TFMA61000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	96,074,078.24	9,469,517.11	0.00	105,543,595.35
			TFMA61000200	TREASURY ADMIN. EXPENSES - BPD (16)*	510,792.37	5,757.63	0.00	516,550.00
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-2,857,798,493.00	0.00	1,994,444,272.00	-4,852,242,765.00
		BA Sum			-2,761,213,622.39	9,475,274.74	1,994,444,272.00	-4,746,182,619.65
	Sum BEA				-2,761,213,622.39	9,475,274.74	1,994,444,272.00	-4,746,182,619.65
Sum USSGL					-2,761,213,622.39	9,475,274.74	1,994,444,272.00	-4,746,182,619.65
TOTAL					0.00	145,948,561,801.61	145,948,561,801.61	0.00

Federal Hospital Insurance Trust Fund
75X8005
Balance Sheet - Unaudited
September 30, 2015

Period Name:2015-12	Fund:TFM8005DEXXXXXX	Program:<All>
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Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	35,546,226.35
	INTEREST RECEIVABLE - INVESTMENTS	1,960,424,787.63
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	195,457,769,000.00
		197,453,740,013.98
		<u>Total: 197,453,740,013.98</u>
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-204,375,947,034.58
	NET INCOME	6,922,207,020.60
		-197,453,740,013.98
		<u>Total: -197,453,740,013.98</u>

**Federal Hospital Insurance Trust Fund
75X8005
Income Statement - Unaudited
October 1, 2014 Through September 30, 2015**

Period Name:2015-12	Fund:TFM8005DEXXXXX	Program:<All>					
Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance	
INCOME	580000	TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED	TFMA580005000	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	-3,059,645,480.68	-18,220,631,641.56	
			TFMA580004000	TRANSFERS FROM GENERAL FUNDS FOR AMOUNTS EQUAL TO FICA TAXES	-18,860,175,121.81	-219,476,261,608.84	
		Sum USSGL			-21,919,820,602.49	-237,696,893,250.40	
	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA575032000	SSA INTERFUND INTEREST RECEIPTS (.02)*	0.00	-295,280.54	
			TFMA575033000	RECEIPTS FROM RAILROAD RETIREMENT ACCOUNT, INTEREST (.005)*	0.00	-29,932,000.00	
			TFMA575018000	RECEIPTS FROM RAILROAD RETIREMENT ACCOUNT PRINCIPAL (.010)*	0.00	-564,800,000.00	
			TFMA575043000	INCOME TAX ON BENEFITS - CMS (.035)*	-3,655,000,000.00	-20,208,000,000.00	
			TFMA575010000	GF TRANSFER, UNION ACTIVITY (.006)*	-274,153.71	-1,055,239.46	
			TFMA575009000	GF TRANSFER, PROGRAM MANAGEMENT (.006)*	0.00	-650,124,132.00	
			TFMA575042000	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS	-3,382.65	-10,079.56	
			TFMA575008000	GF TRANSFER, FEDERAL UNINSURED PAYMENTS (.006)*	0.00	-187,000,000.00	
			TFMA575062000	GF TRANSFER HCFAC DISCRETIONARY	0.00	-61,839,524.00	
			TFMA575019000	GF APPROPRIATION FRAUD AND ABUSE, FBI (.044)*	0.00	-129,216,580.00	
			TFMA575006000	3% ADMIN EXPENSE REIMB., DOJ (.049)*	-4,498,748.33	-15,361,623.12	
			TFMA575031000	CMS INTERFUND INTEREST RECEIPTS (.023)*	0.00	18,714,425.00	
		Sum USSGL			-3,659,776,284.69	-21,828,920,033.68	
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA531100100	INTEREST ON INVESTMENTS	-649,014,330.05	-8,419,642,375.69	
	532000	PENALTIES AND FINES REVENUE - NON EXCHANGE	TFMA532003000	CIVIL MONETARY PENALTIES (.047)	-1,932,951.42	-45,772,270.90	
			TFMA532006000	CIVIL PENALTIES AND DAMAGES, DOJ (.049)*	-145,459,530.39	-496,692,484.50	
			TFMA532005000	CRIMINAL FINES (.046)*	-515,275.97	-56,549,115.25	
		Sum USSGL			-147,907,757.78	-599,013,870.65	
	590000	OTHER REVENUE - NON-EXCHANGE	TFMA590016000	ACA MEDICARE SHARED SAVINGS PROGRAM REC	0.00	-6,595,774.54	
			TFMA590015000	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-28,244,067.68	-320,759,475.46	
			TFMA590002000	PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009)	-194,081,836.60	-3,276,901,723.71	
			TFMA590001000	OTHER INCOME (.029)	-53,828.00	-2,516,852.48	
		Sum USSGL			-222,379,732.28	-3,606,773,826.19	
	560000	DONATED REVENUE - FINANCIAL RESOURCES	TFMA560001000	GIFTS (.042)	0.00	-10,372.01	
	Sum				-26,598,898,707.29	-272,151,253,728.62	
	EXPENSES	564000	FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS	TFMA564001000	DOJ ASSET FORFEITURES	-8,917,439.43	-14,791,643.58
		576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA576554000	HCFAC OTHER HHS DISC, CMS	4,020,462.02	47,428,936.79
				TFMA576503000	TRANSFERS OUT - HHS OIG	45,163,442.75	346,339,667.70
				TFMA576553000	HCFAC OIG DISCRETIONARY, CMS	9,344,389.62	84,492,187.38
				TFMA576504000	TRANSFERS OUT - HHS MIP	132,872,648.49	825,806,214.40
				TFMA576552000	HCFAC DOJ DISCRETIONARY, CMS	3,622,356.72	41,494,421.13
				TFMA576505000	TRANSFERS OUT - FBI	0.00	89,168,283.79
				TFMA576546000	HCFAC DISCRETIONARY, CMS	22,784,250.85	177,238,034.47
				TFMA576502000	TRANSFERS OUT - DOJ	3,848,135.16	41,952,881.56
				TFMA576501000	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	23,411,684,951.18	274,743,409,383.70
			Sum USSGL			23,633,340,636.79	276,397,330,010.92
		576000	EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT	TFMA576001000	TRANSFERS OUT - SSA LAE ANNUAL (33)*	54,945,818.75	809,961,797.75
				TFMA576002000	TRANSFERS OUT - SSA LAE X YEAR (34)*	16,339,682.00	20,926,112.00
				TFMA576042000	TRANSFER TO PCORTF	0.00	54,554,000.00
				TFMA576046000	ACL STATE HEALTH INS OBRA	3,907,243.33	25,574,138.21
				TFMA576004000	SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	10,339,318.27	39,888,464.14
				TFMA576003000	SALARIES & EXPENSES - CMS (33)*	328,775,278.00	2,733,507,839.48
				TFMA576036000	AOA MIPPA FUNDING	3,903,914.88	3,903,914.88
				TFMA576039000	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	142,043,426.04	512,526,312.46
			TFMA576005000	PAYMENT ASSESSMENT COMMISSION, HHS (48)*	-255,597.85	6,793,802.15	
			TFMA576041000	HITECH	53,241,439.80	3,196,085,521.93	
			TFMA576038000	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	2,413,232.90	33,383,098.53	
		Sum USSGL			615,653,756.12	7,437,105,001.53	
610000	OPERATING EXPENSES/PROGRAM COSTS	TFMA610011000	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-1,994,444,272.00	-4,852,242,765.00		
		TFMA610001000	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	9,469,517.11	105,543,595.35		
		TFMA610002000	TREASURY ADMIN. EXPENSES - BPD (16)*	5,757.63	516,550.00		
	Sum USSGL			-1,984,968,997.26	-4,746,182,619.65		
Sum				22,255,107,956.22	279,073,460,749.22		
TOTAL				-4,343,790,751.07	6,922,207,020.60		

Federal Hospital Insurance Trust Fund
75X8005 (75_1806)
HCFAC Trial Balance - Unaudited
September 30, 2015

Tier Bureau Code:TFM Fund Value:TFM1806SE15XX

Tier Treas Symbol	USSGL Parent	Amount	Federal Indicator	BOC	Trx Partner Code	Covd/Uncovd	Exch_Nonexch	Dir/Reim	Apport_Cat	Budget Subfunction	Cust Non Cust
7551806	1010	-86,702,381.95	F		7500	-	-	-	-	401	A
7551806		86,702,381.95	F		9900	-	-	-	-	401	A
7551806	3101	-86,702,381.95	F		9900	-	-	-	-	401	A
7551806	3107	86,702,381.95	T		NULL	-	-	-	-	401	A
7551806	4119	86,702,381.95	T		NULL	-	-	-	-	401	A
7551806	4902	-86,702,381.95	F	00	7500	-	-	D	C	401	A
7551806	5700	-86,702,381.95	T		NULL	-	-	-	-	401	A
7551806	5760	86,702,381.95	F		7500	-	-	-	-	401	A