

Federal Supplementary Medical Insurance Trust Fund

75X8004

February 2017

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Footnotes

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

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

FMB acts as a service organization which processes receipts, disbursements, and transfers related to the FSMI Trust Fund based upon information received and recorded by FMB 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, 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 FMB.

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 FMB, 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 FMB.

(e) Interest Receivables

Interest receivables are calculated and reported by FMB based on the investment terms received and recorded by FMB from Fiscal Service's Federal Investments and Borrowings Branch (FIBB) 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 FIBB.

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Footnotes (Continued)

FMB follows Treasury fiscal investment policy guidelines. FMB 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 FMB in the investment confirmations and monthly statements of account received from FIBB.

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

(g) Other Payables and Program Agency Equity

Other payables are reported based on amounts received and recorded by FMB from the program agencies responsible for the respective trust fund activity. As of September 30, 2016, the other payables balance of \$3,288,674,000 is reported as an advance received and recorded by FMB in the Federal Supplementary Medical Insurance Trust Fund.

Program agency equity is calculated and reported by FMB as the difference between the assets of the trust fund and the other payables received and recorded by FMB from the program agencies responsible for the respective trust fund activity.

(h) Interest Revenue

Interest revenue is reported based on the amounts received and recorded by FMB from FIBB in the monthly statements of account and accrued interest and amortization calculated by FMB. Amortization of any premiums and discounts on investments is calculated and reported by FMB based on the investment terms reported to FMB by FIBB 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>
FSMI	\$45,796,007.68	\$1,053,512,439.97
Presc.	\$4,699,501.33	\$21,135,871.70
Total	\$50,495,509.01	\$1,074,648,311.67

(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 FMB from Fiscal Service 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 FMB from the program agency responsible for the respective trust fund activity and the disbursement amounts returned and recorded by FMB from the program agencies responsible for the respective trust fund activity.

(k) Reimbursements to Treasury Bureaus (Operating Expenses/Program Costs)

In the case of the FSMI trust fund, Fiscal Service is authorized by law to receive direct reimbursement from the trust funds for certain administrative expenses (operating expenses/program costs). These reimbursement amounts are determined by Treasury based on its assessment of the estimated cost of the services provided. Reimbursements to Treasury bureaus are reported based on the disbursement request amounts received and recorded by FMB from various Treasury bureaus, including the Fiscal Service.

(2) Related parties

FMB, 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 Supplementary Medical Insurance Trust Fund
75X8004 - Consolidated
Trial Balance - Unaudited
February 1, 2017 Through February 28, 2017

Period Name:2017-05 Fund:TFM8004DEXXXXXX 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	82,161,314.97	33,828,411,165.16	33,766,801,533.02	143,770,947.11
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	191,632,521.99	191,497,029.90	50,495,509.01	332,634,042.88
161000	-	-	-	INVESTMENTS IN U S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	96,964,100,000.00	31,794,258,000.00	31,219,199,000.00	97,539,159,000.00
259000	M	-	XXXXXXXXXXXX	REPAYABLE GENERAL FUND ADVANCES	-6,853,336,000.00	0.00	0.00	-6,853,336,000.00
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-63,428,692,942.33	0.00	0.00	-63,428,692,942.33
411400	M	-	TFMA53110010	INTEREST ON INVESTMENTS	1,024,152,802.66	50,495,509.01	0.00	1,074,648,311.67
			TFMA56000100	GIFTS (.042)	5.00	0.00	0.00	5.00
			TFMA57500000	FEDERAL MATCHING (.001) *	71,506,617,063.02	18,088,247,696.27	660,314,228.47	88,934,550,530.82
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	446,890.43	0.00	0.00	446,890.43
			TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	102,632,993.52	31,070,907.21	0.00	133,703,900.73
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)*	31,566,974,925.00	5,391,468,621.83	0.00	36,958,443,546.83
			TFMA57506300	HITECH Receipts	30,674,722.78	1,124,310.64	0.00	31,799,033.42
			TFMA57506400	FEDERAL MATCHING - TRANSITIONAL SMI CONTRIBUTION	11,995,380,519.28	0.00	0.00	11,995,380,519.28
			TFMA57506900	FEDERAL MATCHING - TRANS SMI CONTRIB REPAYMENT	-498,603,678.40	0.00	0.00	-498,603,678.40
			TFMA58006300	ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS	146,734,446.75	0.00	0.00	146,734,446.75
			TFMA59000100	OTHER INCOME (.029)	215,220.89	361,000.00	0.00	576,220.89
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	21,463,024,021.19	6,309,783,045.73	714,515,505.30	27,058,291,561.62
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	3,979,350,702.28	1,040,961,684.09	31,917.90	5,020,280,468.47
			TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	1,522,490,821.80	440,870,847.82	3,961.20	1,963,357,708.42
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	146,625,528.26	35,916,887.28	6,468.31	182,535,947.23
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	799,332.68	0.00	0.00	799,332.68
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	1,238,860,881.00	43,927,736.00	0.00	1,282,788,617.00
			TFMA61002000	PAYMENTS FROM STATES - RX ACCT	3,382,400,885.94	872,811,353.80	0.00	4,255,212,239.74
			BA Sum		147,608,778,084.08	32,307,039,599.68	1,374,872,081.18	178,540,945,602.58
			Sum BEA		147,608,778,084.08	32,307,039,599.68	1,374,872,081.18	178,540,945,602.58
Sum USSGL					147,608,778,084.08	32,307,039,599.68	1,374,872,081.18	178,540,945,602.58
412800	M	-	-	AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-IN	3,720,324,000.00	0.00	0.00	3,720,324,000.00
412900	D	-	TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	-102,632,993.52	0.00	31,070,907.21	-133,703,900.73
	M	-	TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	-29,675,402,331.44	0.00	7,208,909,012.00	-36,884,311,343.44
Sum USSGL					-29,778,035,324.96	0.00	7,239,979,919.21	-37,018,015,244.17
415900	M	-	XXXXXXXXXXXX	REPAYMENT OF REPAYABLE ADVANCES	-155,662,000.00	0.00	0.00	-155,662,000.00
416700	M	-	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	-89,500,923,723.50	1,269,205,460.65	24,204,323,422.32	-112,436,041,685.17
420100	-	-	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-43,600,524,079.23	0.00	0.00	-43,600,524,079.23
			-	TOTAL ACTUAL RESOURCES - COLLECTED	109,861,585,373.90	0.00	0.00	109,861,585,373.90
			BA Sum		66,261,061,294.67	0.00	0.00	66,261,061,294.67
Sum USSGL					66,261,061,294.67	0.00	0.00	66,261,061,294.67
439700	M	-	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION	-66,261,061,294.67	0.00	0.00	-66,261,061,294.67
462000	-	-	TFMA53110010	INTEREST ON INVESTMENTS	1,024,152,802.66	0.00	50,495,509.01	-1,074,648,311.67
			TFMA56000100	GIFTS (.042)	-5.00	0.00	0.00	-5.00
			TFMA57500000	FEDERAL MATCHING (.001) *	-71,506,617,063.02	660,314,228.47	18,088,247,696.27	-88,934,550,530.82
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	-446,890.43	0.00	0.00	-446,890.43
			TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-102,632,993.52	0.00	31,070,907.21	-133,703,900.73
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)*	-31,566,974,925.00	0.00	5,391,468,621.83	-36,958,443,546.83
			TFMA57506300	HITECH Receipts	-30,674,722.78	0.00	1,124,310.64	-31,799,033.42
			TFMA57506400	FEDERAL MATCHING - TRANSITIONAL SMI CONTRIBUTION	-11,995,380,519.28	0.00	0.00	-11,995,380,519.28
			TFMA57506900	FEDERAL MATCHING - TRANS SMI CONTRIB REPAYMENT	498,603,678.40	0.00	0.00	498,603,678.40
			TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	442,984,687.00	112,593,608.00	0.00	555,578,295.00
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	3,618,379.00	0.00	0.00	3,618,379.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	501,323,961.81	221,381,878.47	252,166,104.83	470,539,735.45
			TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	8,643,632.65	2,066,042.83	0.00	10,709,675.48
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	24,511,627.38	4,858,194.70	0.00	29,369,822.08
			TFMA57604100	HITECH	30,674,722.78	1,124,310.64	0.00	31,799,033.42
			TFMA57604200	TRANSFER TO PCORTF	77,268,000.00	0.00	0.00	77,268,000.00
			TFMA57604600	ACL STATE HEALTH INS OBRA	0.00	26,862,453.99	0.00	26,862,453.99
			TFMA57604700	MEDICARE ACCESS CHIP CMS	3,013,817.25	429,508.16	0.00	3,443,325.41
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	2,632,392.45	2,432,136.52	0.00	5,064,528.97
			TFMA57605200	MACRA ASSISTANT SECRETARY FOR PLANNING AND EVALUATION	150,000.00	0.00	0.00	150,000.00
			TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	89,500,923,723.50	24,204,323,422.32	1,269,205,460.65	112,436,041,685.17
			TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	29,675,402,331.44	7,208,909,012.00	0.00	36,884,311,343.44
			TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	102,632,993.52	31,070,907.21	0.00	133,703,900.73
			TFMA58006300	ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS	-146,734,446.75	0.00	0.00	-146,734,446.75
			TFMA59000100	OTHER INCOME (.029)	-215,220.89	0.00	361,000.00	-576,220.89
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	-21,463,024,021.19	714,515,505.30	6,309,783,045.73	-27,058,291,561.62

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			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	-3,979,350,702.28	31,917.90	1,040,961,684.09	-5,020,280,468.47
			TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-1,522,490,821.80	3,961.20	440,870,847.82	-1,963,357,708.42
			TFMA59001500	BASIC PREMIUMS - MEDICARE ADVANTAGE (.040)	-146,625,528.26	6,468.31	35,916,887.28	-182,535,947.23
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	-799,332.68	0.00	0.00	-799,332.68
			TFMA61002000	FISCAL SERVICE - REIMBURSABLE BILLING	160,920.00	40,230.00	0.00	201,150.00
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-1,238,860,881.00	0.00	43,927,736.00	-1,282,788,617.00
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	13,852,360.00	678,012.00	0.00	14,530,372.00
			TFMA61002000	PAYMENTS FROM STATES - RX ACCT	-3,382,400,885.94	0.00	872,811,353.80	-4,255,212,239.74
			TFMA61002100	RAILROAD RETIREMENT BOARD EXP OIG	446,515.00	100,735.00	0.00	547,250.00
			XXXXXXXXXX	DEFAULT CAM1	-3,564,662,000.00	0.00	0.00	-3,564,662,000.00
		BA Sum			-30,785,200,020.30	33,191,742,533.02	33,828,411,165.16	-31,421,868,652.44
		Sum BEA						
	Sum USSGL				-30,785,200,020.30	33,191,742,533.02	33,828,411,165.16	-31,421,868,652.44
490200	D	B	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-162,363,296.00	0.00	7,372,754.00	-169,736,050.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-463,451,534.16	231,727,592.13	158,381,878.47	-390,105,820.50
			TFMA57604600	ACL STATE HEALTH INS OBRA	0.00	0.00	26,862,453.99	-26,862,453.99
		BA Sum			-625,814,830.16	231,727,592.13	192,617,086.46	-586,704,324.49
		N	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-280,621,391.00	0.00	105,220,854.00	-385,842,245.00
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	-3,618,379.00	0.00	0.00	-3,618,379.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-37,872,427.65	20,438,512.70	63,000,000.00	-80,433,914.95
		BA Sum			-322,112,197.65	20,438,512.70	168,220,854.00	-469,894,538.95
		Sum BEA			-947,927,027.81	252,166,104.83	360,837,940.46	-1,056,598,863.44
	M	B	TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	-8,604,108.17	0.00	1,852,240.45	-10,456,348.62
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	-23,313,295.25	0.00	3,914,633.97	-27,227,929.22
			TFMA57604100	HITECH	-10,411,159.82	0.00	0.00	-10,411,159.82
			TFMA57604700	MEDICARE ACCESS CHIP CMS	-3,013,817.25	0.00	429,508.16	-3,443,325.41
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	1,425,198.06	0.00	1,136,586.24	288,611.82
		BA Sum			-43,917,182.43	0.00	7,332,968.82	-51,250,151.25
		N	TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	-39,524.48	0.00	213,802.38	-253,326.86
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	-1,198,332.13	0.00	943,560.73	-2,141,892.86
			TFMA57604100	HITECH	-20,263,562.96	0.00	1,124,310.64	-21,387,873.60
			TFMA57604200	TRANSFER TO PCORTF	-77,268,000.00	0.00	0.00	-77,268,000.00
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	-4,057,590.51	0.00	1,295,550.28	-5,353,140.79
			TFMA57605200	MACRA ASSISTANT SECRETARY FOR PLANNING AND EVALUATION	-150,000.00	0.00	0.00	-150,000.00
			TFMA61002000	FISCAL SERVICE - REIMBURSABLE BILLING	-160,920.00	0.00	40,230.00	-201,150.00
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	-13,852,360.00	0.00	678,012.00	-14,530,372.00
			TFMA61002100	RAILROAD RETIREMENT BOARD EXP OIG	-446,515.00	0.00	100,735.00	-547,250.00
		BA Sum			-117,436,805.08	0.00	4,396,201.03	-121,833,006.11
		Sum BEA			-161,353,987.51	0.00	11,729,169.85	-173,083,157.36
	Sum USSGL				-1,109,281,015.32	252,166,104.83	372,567,110.31	-1,229,682,020.80
531100	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-759,479,676.99	0.00	191,497,029.90	-950,976,706.89
560000	M	-	TFMA56000100	GIFTS (.042)	-5.00	0.00	0.00	-5.00
575000	-	-	TFMA57500000	FEDERAL MATCHING (.001) *	-71,506,617,063.02	660,314,228.47	18,088,247,696.27	-88,934,550,530.82
			TFMA57501000	GF TRANSFER UNION ACTIVITY (.006)*	-446,890.43	0.00	0.00	-446,890.43
			TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-102,632,993.52	0.00	31,070,907.21	-133,703,900.73
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)*	-31,566,974,925.00	0.00	5,391,468,621.83	-36,988,443,546.83
			TFMA57506300	HITECH Receipts	-30,674,722.78	0.00	1,124,310.64	-31,799,033.42
			TFMA57506400	FEDERAL MATCHING - TRANSITIONAL SMI CONTRIBUTION	-11,995,380,519.28	0.00	0.00	-11,995,380,519.28
			TFMA57506900	FEDERAL MATCHING - TRANS SMI CONTRIB REPAYMENT	498,603,678.40	0.00	0.00	498,603,678.40
		BA Sum			-114,704,123,435.63	660,314,228.47	23,511,911,535.95	-137,555,720,743.11
		Sum BEA			-114,704,123,435.63	660,314,228.47	23,511,911,535.95	-137,555,720,743.11
	Sum USSGL				-114,704,123,435.63	660,314,228.47	23,511,911,535.95	-137,555,720,743.11
576000	-	-	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	442,984,687.00	112,593,608.00	0.00	555,578,295.00
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	3,618,379.00	0.00	0.00	3,618,379.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	501,323,961.81	221,381,878.47	252,166,104.83	470,539,735.45
			TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	8,643,632.65	2,066,042.83	0.00	10,709,675.48
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	24,511,627.38	4,858,194.70	0.00	29,369,822.08
			TFMA57604100	HITECH	30,674,722.78	1,124,310.64	0.00	31,799,033.42
			TFMA57604200	TRANSFER TO PCORTF	77,268,000.00	0.00	0.00	77,268,000.00
			TFMA57604600	ACL STATE HEALTH INS OBRA	0.00	26,862,453.99	0.00	26,862,453.99
			TFMA57604700	MEDICARE ACCESS CHIP CMS	3,013,817.25	429,508.16	0.00	3,443,325.41
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	2,632,392.45	2,432,136.52	0.00	5,064,528.97
			TFMA57605200	MACRA ASSISTANT SECRETARY FOR PLANNING AND EVALUATION	150,000.00	0.00	0.00	150,000.00
		BA Sum			1,094,821,220.32	371,748,133.31	252,166,104.83	1,214,403,248.80
		Sum BEA			1,094,821,220.32	371,748,133.31	252,166,104.83	1,214,403,248.80
	Sum USSGL				1,094,821,220.32	371,748,133.31	252,166,104.83	1,214,403,248.80
576500	-	-	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	89,500,923,723.50	24,204,323,422.32	1,269,205,460.65	112,436,041,686.17
			TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	29,675,402,331.44	7,208,909,012.00	0.00	36,884,311,343.44

Federal Supplementary Medical Insurance Trust Fund
75X8004 - Consolidated
Trial Balance - Unaudited
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			TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	102,632,993.52	31,070,907.21	0.00	133,703,900.73
		BA Sum			119,278,959,048.46	31,444,303,341.53	1,269,205,460.65	149,454,056,929.34
	Sum BEA				119,278,959,048.46	31,444,303,341.53	1,269,205,460.65	149,454,056,929.34
	Sum USSGL				119,278,959,048.46	31,444,303,341.53	1,269,205,460.65	149,454,056,929.34
580000	-	-	TFMA58006300	ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS	-146,734,446.75	0.00	0.00	-146,734,446.75
590000	-	-	TFMA59000100	OTHER INCOME (.029)	-215,220.89	0.00	361,000.00	-576,220.89
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	-21,463,024,021.19	714,515,505.30	6,309,783,045.73	-27,058,291,561.62
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	-3,979,350,702.28	31,917.90	1,040,961,684.09	-5,020,280,468.47
			TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-1,522,490,821.80	3,961.20	440,870,847.82	-1,963,357,708.42
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-146,625,528.26	6,468.31	35,916,887.28	-182,535,947.23
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	-799,332.68	0.00	0.00	-799,332.68
		BA Sum			-27,112,505,627.10	714,557,852.71	7,827,893,464.92	-34,225,841,239.31
	Sum BEA				-27,112,505,627.10	714,557,852.71	7,827,893,464.92	-34,225,841,239.31
	Sum USSGL				-27,112,505,627.10	714,557,852.71	7,827,893,464.92	-34,225,841,239.31
610000	-	-	TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	160,920.00	40,230.00	0.00	201,150.00
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-1,238,860,881.00	0.00	43,927,736.00	-1,282,788,617.00
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	13,852,360.00	678,012.00	0.00	14,530,372.00
			TFMA61002000	PAYMENTS FROM STATES - RX ACCT	-3,382,400,885.94	0.00	872,811,353.80	-4,255,212,239.74
			TFMA61002100	RAILROAD RETIREMENT BOARD EXP OIG	446,515.00	100,735.00	0.00	547,250.00
		BA Sum			-4,606,801,971.94	818,977.00	916,739,089.80	-5,522,722,084.74
	Sum BEA				-4,606,801,971.94	818,977.00	916,739,089.80	-5,522,722,084.74
	Sum USSGL				-4,606,801,971.94	818,977.00	916,739,089.80	-5,522,722,084.74
	TOTAL				0.00	166,026,062,426.26	166,026,062,426.26	0.00

Federal Supplementary Medical Insurance Trust Fund
75X80040
Trial Balance - Unaudited
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Period Name:2017-05		Fund:TFM8004DEXXXXXX		Program:TFMA80040				
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	62,187,056.97	27,087,489,933.17	27,027,883,652.61	121,793,337.53
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	187,310,837.25	187,468,944.19	45,796,007.68	328,983,773.76
161000	-	-	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	89,583,119,000.00	25,168,194,000.00	24,092,069,000.00	90,659,244,000.00
259000	M	-	XXXXXXXXXXXX	REPAYABLE GENERAL FUND ADVANCES	-6,853,336,000.00	0.00	0.00	-6,853,336,000.00
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-62,839,630,149.94	0.00	0.00	-62,839,630,149.94
411400	M	-	TFMA53110010	INTEREST ON INVESTMENTS	1,007,716,432.29	45,796,007.68	0.00	1,053,512,439.97
			TFMA56000100	GIFTS (.042)	5.00	0.00	0.00	5.00
			TFMA57500000	FEDERAL MATCHING (.001) *	71,506,617,063.02	18,088,247,696.27	660,314,228.47	88,934,550,530.82
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006) *	446,890.43	0.00	0.00	446,890.43
			TFMA57506300	HITECH Receipts	30,674,722.78	1,124,310.64	0.00	31,799,033.42
			TFMA57506400	FEDERAL MATCHING - TRANSITIONAL SMI CONTRIBUTION	11,995,380,519.28	0.00	0.00	11,995,380,519.28
			TFMA57506900	FEDERAL MATCHING - TRANS SMI CONTRIB REPAYMENT	-498,603,678.40	0.00	0.00	-498,603,678.40
			TFMA58006300	ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS	146,734,446.75	0.00	0.00	146,734,446.75
			TFMA59000100	OTHER INCOME (.029)	215,220.89	361,000.00	0.00	576,220.89
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	21,463,024,021.19	6,309,783,045.73	714,515,505.30	27,058,291,561.62
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	3,979,350,702.28	1,040,961,684.09	31,917.90	5,020,280,468.47
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	146,625,528.26	35,916,887.28	6,468.31	182,535,947.23
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	799,332.68	0.00	0.00	799,332.68
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	1,238,860,881.00	43,927,736.00	0.00	1,282,788,617.00
			BA Sum		111,017,842,087.45	25,566,118,367.69	1,374,868,119.98	135,209,092,335.16
			Sum BEA		111,017,842,087.45	25,566,118,367.69	1,374,868,119.98	135,209,092,335.16
Sum USSGL					111,017,842,087.45	25,566,118,367.69	1,374,868,119.98	135,209,092,335.16
412800	M	-	-	AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-IN	3,720,324,000.00	0.00	0.00	3,720,324,000.00
415900	M	-	XXXXXXXXXXXX	REPAYMENT OF REPAYABLE ADVANCES	-155,662,000.00	0.00	0.00	-155,662,000.00
416700	M	-	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	-89,500,923,723.50	1,269,205,460.65	24,204,323,422.32	-112,436,041,685.17
420100	-	-	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-43,483,106,890.23	0.00	0.00	-43,483,106,890.23
			-	TOTAL ACTUAL RESOURCES - COLLECTED	109,156,113,598.57	0.00	0.00	109,156,113,598.57
			BA Sum		65,673,006,708.34	0.00	0.00	65,673,006,708.34
			Sum BEA		65,673,006,708.34	0.00	0.00	65,673,006,708.34
Sum USSGL					65,673,006,708.34	0.00	0.00	65,673,006,708.34
439700	M	-	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION	-65,673,006,708.34	0.00	0.00	-65,673,006,708.34
462000	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-1,007,716,432.29	0.00	45,796,007.68	-1,053,512,439.97
			TFMA56000100	GIFTS (.042)	-5.00	0.00	0.00	-5.00
			TFMA57500000	FEDERAL MATCHING (.001) *	-71,506,617,063.02	660,314,228.47	18,088,247,696.27	-88,934,550,530.82
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006) *	-446,890.43	0.00	0.00	-446,890.43
			TFMA57506300	HITECH Receipts	-30,674,722.78	0.00	1,124,310.64	-31,799,033.42
			TFMA57506400	FEDERAL MATCHING - TRANSITIONAL SMI CONTRIBUTION	-11,995,380,519.28	0.00	0.00	-11,995,380,519.28
			TFMA57506900	FEDERAL MATCHING - TRANS SMI CONTRIB REPAYMENT	498,603,678.40	0.00	0.00	498,603,678.40
			TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33) *	442,984,687.00	112,593,608.00	0.00	555,578,295.00
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34) *	3,618,379.00	0.00	0.00	3,618,379.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33) *	501,323,961.81	221,381,878.47	252,166,104.83	470,539,735.45
			TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	8,643,632.65	2,066,042.83	0.00	10,709,675.48
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	24,511,627.38	4,858,194.70	0.00	29,369,822.08
			TFMA57604100	HITECH	30,674,722.78	1,124,310.64	0.00	31,799,033.42
			TFMA57604200	TRANSFER TO PCORTF	77,268,000.00	0.00	0.00	77,268,000.00
			TFMA57604600	ACL STATE HEALTH INS OBRA	0.00	26,862,453.99	0.00	26,862,453.99
			TFMA57604700	MEDICARE ACCESS CHIP CMS	3,013,817.25	429,508.16	0.00	3,443,325.41
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	2,632,392.45	2,432,136.52	0.00	5,064,528.97
			TFMA57605200	MACRA ASSISTANT SECRETARY FOR PLANNING AND EVALUATION	150,000.00	0.00	0.00	150,000.00
			TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	89,500,923,723.50	24,204,323,422.32	1,269,205,460.65	112,436,041,685.17
			TFMA58006300	ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS	-146,734,446.75	0.00	0.00	-146,734,446.75
			TFMA59000100	OTHER INCOME (.029)	-215,220.89	0.00	361,000.00	-576,220.89
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	-21,463,024,021.19	714,515,505.30	6,309,783,045.73	-27,058,291,561.62
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	-3,979,350,702.28	31,917.90	1,040,961,684.09	-5,020,280,468.47
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-146,625,528.26	6,468.31	35,916,887.28	-182,535,947.23
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	-799,332.68	0.00	0.00	-799,332.68
			TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	160,920.00	40,230.00	0.00	201,150.00
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-1,238,860,881.00	0.00	43,927,736.00	-1,282,788,617.00
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	13,852,360.00	678,012.00	0.00	14,530,372.00
			TFMA61002100	RAILROAD RETIREMENT BOARD EXP OIG	446,515.00	100,735.00	0.00	547,250.00
			XXXXXXXXXXXX	DEFAULT CAM1	-3,564,662,000.00	0.00	0.00	-3,564,662,000.00
			BA Sum		-23,972,299,348.63	25,951,758,652.61	27,087,489,933.17	-25,108,030,629.19
			Sum BEA		-23,972,299,348.63	25,951,758,652.61	27,087,489,933.17	-25,108,030,629.19

Federal Supplementary Medical Insurance Trust Fund
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Sum USSGL					-23,972,299,348.63	25,951,758,652.61	27,087,489,933.17	-25,108,030,629.19
490200	D	B	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-162,363,296.00	0.00	7,372,754.00	-169,736,050.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-463,451,534.16	231,727,592.13	158,381,878.47	-390,105,820.50
			TFMA57604600	ACL STATE HEALTH INS OBRA	0.00	0.00	26,862,453.99	-26,862,453.99
		BA Sum			-625,814,830.16	231,727,592.13	192,617,086.46	-586,704,324.49
		N	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-280,621,391.00	0.00	105,220,854.00	-385,842,245.00
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	-3,618,379.00	0.00	0.00	-3,618,379.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-37,872,427.65	20,438,512.70	63,000,000.00	-80,433,914.95
		BA Sum			-322,112,197.65	20,438,512.70	168,220,854.00	-469,894,538.95
		Sum BEA			-947,927,027.81	252,166,104.83	360,837,940.46	-1,056,598,863.44
	M	B	TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	-8,604,108.17	0.00	1,852,240.45	-10,456,348.62
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	-23,313,295.25	0.00	3,914,633.97	-27,227,929.22
			TFMA57604100	HITECH	-10,411,159.82	0.00	0.00	-10,411,159.82
			TFMA57604700	MEDICARE ACCESS CHIP CMS	-3,013,817.25	0.00	429,508.16	-3,443,325.41
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	1,425,198.06	0.00	1,136,586.24	288,611.82
		BA Sum			-43,917,182.43	0.00	7,332,968.82	-51,250,151.25
		N	TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	-39,524.48	0.00	213,802.38	-253,326.86
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	-1,198,332.13	0.00	943,560.73	-2,141,892.86
			TFMA57604100	HITECH	-20,263,562.96	0.00	1,124,310.64	-21,387,873.60
			TFMA57604200	TRANSFER TO PCORTF	-77,268,000.00	0.00	0.00	-77,268,000.00
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	-4,057,590.51	0.00	1,295,550.28	-5,353,140.79
			TFMA57605200	MACRA ASSISTANT SECRETARY FOR PLANNING AND EVALUATION	-150,000.00	0.00	0.00	-150,000.00
			TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	-160,920.00	0.00	40,230.00	-201,150.00
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	-13,852,360.00	0.00	678,012.00	-14,530,372.00
			TFMA61002100	RAILROAD RETIREMENT BOARD EXP OIG	-446,515.00	0.00	100,735.00	-547,250.00
		BA Sum			-117,436,805.08	0.00	4,396,201.03	-121,833,006.11
		Sum BEA			-161,353,987.51	0.00	11,729,169.85	-173,083,157.36
Sum USSGL					-1,109,281,015.32	252,166,104.83	372,567,110.31	-1,229,682,020.80
531100	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-739,729,827.94	0.00	187,468,944.19	-927,198,772.13
560000	M	-	TFMA56000100	GIFTS (.042)	-5.00	0.00	0.00	-5.00
575000	-	-	TFMA57500000	FEDERAL MATCHING (.001) *	-71,506,617,063.02	660,314,228.47	18,088,247,696.27	-88,934,550,530.82
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	-446,890.43	0.00	0.00	-446,890.43
			TFMA57506300	HITECH Receipts	-30,674,722.78	0.00	1,124,310.64	-31,799,033.42
			TFMA57506400	FEDERAL MATCHING - TRANSITIONAL SMI CONTRIBUTION	-11,995,380,519.28	0.00	0.00	-11,995,380,519.28
			TFMA57506900	FEDERAL MATCHING - TRANS SMI CONTRIB REPAYMENT	498,603,678.40	0.00	0.00	498,603,678.40
		BA Sum			-83,034,515,517.11	660,314,228.47	18,089,372,006.91	-100,463,573,295.55
		Sum BEA			-83,034,515,517.11	660,314,228.47	18,089,372,006.91	-100,463,573,295.55
Sum USSGL					-83,034,515,517.11	660,314,228.47	18,089,372,006.91	-100,463,573,295.55
576000	-	-	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	442,984,687.00	112,593,608.00	0.00	555,578,295.00
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	3,618,379.00	0.00	0.00	3,618,379.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	501,323,961.81	221,381,878.47	252,166,104.83	470,539,735.45
			TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	8,643,632.65	2,066,042.83	0.00	10,709,675.48
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	24,511,627.38	4,858,194.70	0.00	29,369,822.08
			TFMA57604100	HITECH	30,674,722.78	1,124,310.64	0.00	31,799,033.42
			TFMA57604200	TRANSFER TO PCORTF	77,268,000.00	0.00	0.00	77,268,000.00
			TFMA57604600	ACL STATE HEALTH INS OBRA	0.00	26,862,453.99	0.00	26,862,453.99
			TFMA57604700	MEDICARE ACCESS CHIP CMS	3,013,817.25	429,508.16	0.00	3,443,325.41
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	2,632,392.45	2,432,136.52	0.00	5,064,528.97
			TFMA57605200	MACRA ASSISTANT SECRETARY FOR PLANNING AND EVALUATION	150,000.00	0.00	0.00	150,000.00
		BA Sum			1,094,821,220.32	371,748,133.31	252,166,104.83	1,214,403,248.80
		Sum BEA			1,094,821,220.32	371,748,133.31	252,166,104.83	1,214,403,248.80
Sum USSGL					1,094,821,220.32	371,748,133.31	252,166,104.83	1,214,403,248.80
576500	-	-	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	89,500,923,723.50	24,204,323,422.32	1,269,205,460.65	112,436,041,685.17
580000	-	-	TFMA58006300	ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS	-146,734,446.75	0.00	0.00	-146,734,446.75
590000	-	-	TFMA59000100	OTHER INCOME (.029)	-215,220.89	0.00	361,000.00	-576,220.89
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	-21,463,024,021.19	714,515,505.30	6,309,783,045.73	-27,058,291,561.62
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	-3,979,350,702.28	31,917.90	1,040,961,684.09	-5,020,280,468.47
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-146,625,528.26	6,468.31	35,916,887.28	-182,535,947.23
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	-799,332.68	0.00	0.00	-799,332.68
		BA Sum			-25,590,014,805.30	714,553,891.51	7,387,022,617.10	-32,262,483,530.89
		Sum BEA			-25,590,014,805.30	714,553,891.51	7,387,022,617.10	-32,262,483,530.89
Sum USSGL					-25,590,014,805.30	714,553,891.51	7,387,022,617.10	-32,262,483,530.89
610000	-	-	TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	160,920.00	40,230.00	0.00	201,150.00
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-1,238,860,881.00	0.00	43,927,736.00	-1,282,788,617.00
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	13,852,360.00	678,012.00	0.00	14,530,372.00
			TFMA61002100	RAILROAD RETIREMENT BOARD EXP OIG	446,515.00	100,735.00	0.00	547,250.00
		BA Sum			-1,224,401,086.00	818,977.00	43,927,736.00	-1,267,509,845.00
		Sum BEA			-1,224,401,086.00	818,977.00	43,927,736.00	-1,267,509,845.00

Federal Supplementary Medical Insurance Trust Fund
 75X80040
 Trial Balance - Unaudited
 February 1, 2017 Through February 28, 2017

Sum USSGL					-1,224,401,086.00	818,977.00	43,927,736.00	-1,267,509,845.00
<u>TOTAL</u>					<u>0.00</u>	<u>131,434,160,115.75</u>	<u>131,434,160,115.75</u>	<u>0.00</u>

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account
75X80041
Trial Balance - Unaudited
February 1, 2017 Through February 28, 2017

Period Name:2017-05	Fund:TFM8004DEXXXXX	Program:TFMA80041
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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	19,974,258.00	6,740,921,231.99	6,738,917,880.41	21,977,609.58
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	4,321,684.74	4,028,085.71	4,699,501.33	3,650,269.12
161000	-	-	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	7,380,981,000.00	6,626,064,000.00	7,127,130,000.00	6,879,915,000.00
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-589,062,792.39	0.00	0.00	-589,062,792.39
411400	M	-	TFMA53110010	INTEREST ON INVESTMENTS	16,436,370.37	4,699,501.33	0.00	21,135,871.70
			TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	102,632,993.52	31,070,907.21	0.00	133,703,900.73
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.046)*	31,566,974,925.00	5,391,468,621.83	0.00	36,958,443,546.83
			TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	1,522,490,821.80	440,870,847.82	3,961.20	1,963,357,708.42
			TFMA61002000	PAYMENTS FROM STATES - RX ACCT	3,382,400,885.94	872,811,353.80	0.00	4,255,212,239.74
			BA Sum					
			Sum BEA		36,590,935,996.63	6,740,921,231.99	3,961.20	43,331,853,267.42
Sum USSGL					36,590,935,996.63	6,740,921,231.99	3,961.20	43,331,853,267.42
412900	D	-	TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	-102,632,993.52	0.00	31,070,907.21	-133,703,900.73
	M	-	TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	-29,675,402,331.44	0.00	7,208,909,012.00	-36,884,311,343.44
Sum USSGL					-29,778,035,324.96	0.00	7,239,979,919.21	-37,018,015,244.17
420100	-	-	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-117,417,189.00	0.00	0.00	-117,417,189.00
			-	TOTAL ACTUAL RESOURCES - COLLECTED	705,471,775.33	0.00	0.00	705,471,775.33
			BA Sum		588,054,586.33	0.00	0.00	588,054,586.33
Sum BEA					588,054,586.33	0.00	588,054,586.33	
Sum USSGL					588,054,586.33	0.00	0.00	588,054,586.33
439700	M	-	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION	-588,054,586.33	0.00	0.00	-588,054,586.33
462000	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-16,436,370.37	0.00	4,699,501.33	-21,135,871.70
			TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-102,632,993.52	0.00	31,070,907.21	-133,703,900.73
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.046)*	-31,566,974,925.00	0.00	5,391,468,621.83	-36,958,443,546.83
			TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	29,675,402,331.44	7,208,909,012.00	0.00	36,884,311,343.44
			TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	102,632,993.52	31,070,907.21	0.00	133,703,900.73
			TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-1,522,490,821.80	3,961.20	440,870,847.82	-1,963,357,708.42
			TFMA61002000	PAYMENTS FROM STATES - RX ACCT	-3,382,400,885.94	0.00	872,811,353.80	-4,255,212,239.74
			BA Sum	-6,812,900,671.67	7,239,983,880.41	6,740,921,231.99	-6,313,838,023.25	
Sum BEA				-6,812,900,671.67	7,239,983,880.41	6,740,921,231.99	-6,313,838,023.25	
Sum USSGL				-6,812,900,671.67	7,239,983,880.41	6,740,921,231.99	-6,313,838,023.25	
531100	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-19,749,849.05	0.00	4,028,085.71	-23,777,934.76
575000	-	-	TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-102,632,993.52	0.00	31,070,907.21	-133,703,900.73
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.046)*	-31,566,974,925.00	0.00	5,391,468,621.83	-36,958,443,546.83
			BA Sum		-31,669,607,918.52	0.00	5,422,539,529.04	-37,092,147,447.56
Sum BEA				-31,669,607,918.52	0.00	5,422,539,529.04	-37,092,147,447.56	
Sum USSGL				-31,669,607,918.52	0.00	5,422,539,529.04	-37,092,147,447.56	
576500	-	-	TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	29,675,402,331.44	7,208,909,012.00	0.00	36,884,311,343.44
			TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	102,632,993.52	31,070,907.21	0.00	133,703,900.73
			BA Sum		29,778,035,324.96	7,239,979,919.21	0.00	37,018,015,244.17
Sum BEA				29,778,035,324.96	7,239,979,919.21	0.00	37,018,015,244.17	
Sum USSGL				29,778,035,324.96	7,239,979,919.21	0.00	37,018,015,244.17	
590000	-	-	TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-1,522,490,821.80	3,961.20	440,870,847.82	-1,963,357,708.42
610000	-	-	TFMA61002000	PAYMENTS FROM STATES - RX ACCT	-3,382,400,885.94	0.00	872,811,353.80	-4,255,212,239.74
TOTAL					0.00	34,591,902,310.51	34,591,902,310.51	0.00

Federal Supplementary Medical Insurance Trust Fund
75X8004 - Consolidated
Balance Sheet - Unaudited
February 28, 2017

Period Name:2017-05		Fund:TFM8004DEXXXXXX	Program:<All>
Account Type	Account Description	Ending Balance	
ASSETS	FUND BALANCE WITH TREASURY	143,770,947.11	
	INTEREST RECEIVABLE - INVESTMENTS	332,634,042.88	
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	97,539,159,000.00	
		98,015,563,989.99	
		Total: 98,015,563,989.99	
LIABILITIES	OTHER DEBT	-6,853,336,000.00	
		-6,853,336,000.00	
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-63,428,692,942.33	
	NET INCOME	-27,733,535,047.66	
		-91,162,227,989.99	
		Total: -98,015,563,989.99	

Federal Supplementary Medical Insurance Trust Fund
75X80040
Balance Sheet - Unaudited
February 28, 2017

Period Name:2017-05	Fund:TFM8004DEXXXXXX	Program:TFMA80040
Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	121,793,337.53
	INTEREST RECEIVABLE - INVESTMENTS	328,983,773.76
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	90,659,244,000.00
		91,110,021,111.29
		Total: 91,110,021,111.29
LIABILITIES	OTHER DEBT	-6,853,336,000.00
		-6,853,336,000.00
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-62,839,630,149.94
	NET INCOME	-21,417,054,961.35
		-84,256,685,111.29
		Total: -91,110,021,111.29

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account
75X80041
Balance Sheet - Unaudited
February 28, 2017

Period Name:2017-05	Fund:TFM8004DEXXXXXX	Program:TFMA80041
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Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	21,977,609.58
	INTEREST RECEIVABLE - INVESTMENTS	3,650,269.12
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	6,879,915,000.00
		6,905,542,878.70
		Total: 6,905,542,878.70
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-589,062,792.39
	NET INCOME	-6,316,480,086.31
		-6,905,542,878.70
		Total: -6,905,542,878.70

Federal Supplementary Medical Insurance Trust Fund
75X8004 - Consolidated
Income Statement - Unaudited
October 1, 2016 Through February 28, 2017

Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME						
	580000	TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED	TFMA58006300	ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS	0.00	-146,734,446.75
	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-31,070,907.21	-133,703,900.73
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)*	-5,391,468,621.83	-36,958,443,546.83
			TFMA57500000	FEDERAL MATCHING (.001) *	-17,427,933,467.80	-88,934,550,530.82
			TFMA57506900	FEDERAL MATCHING - TRANS SMI CONTRIB REPAYMENT	0.00	498,603,678.40
			TFMA57506400	FEDERAL MATCHING - TRANSITIONAL SMI CONTRIBUTION	0.00	-11,995,380,519.28
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	0.00	-446,890.43
			TFMA57506300	HITECH Receipts	-1,124,310.64	-31,799,033.42
	Sum USSGL				-22,851,597,307.48	-137,555,720,743.11
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-191,497,029.90	-950,976,706.89
	590000	OTHER REVENUE - NON-EXCHANGE	TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-440,866,886.62	-1,963,357,708.42
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	-1,040,929,766.19	-5,020,280,468.47
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	-5,595,267,540.43	-27,058,291,561.62
			TFMA59000100	OTHER INCOME (.029)	-361,000.00	-576,220.89
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-35,910,418.97	-182,535,947.23
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	0.00	-799,332.68
	Sum USSGL				-7,113,335,612.21	-34,225,841,239.31
	560000	DONATED REVENUE - FINANCIAL RESOURCES	TFMA56000100	GIFTS (.042)	0.00	-5.00
Sum					-30,156,429,949.59	-172,879,273,141.06
EXPENSES						
	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTH	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	22,935,117,961.67	112,436,041,685.17
			TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	7,208,909,012.00	36,884,311,343.44
			TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	31,070,907.21	133,703,900.73
	Sum USSGL				30,175,097,880.88	149,454,056,929.34
	576000	EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT	TFMA57604200	TRANSFER TO PCORTF	0.00	77,268,000.00
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	2,432,136.52	5,064,528.97
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-30,784,226.36	470,539,735.45
			TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	112,593,608.00	555,578,295.00
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	0.00	3,618,379.00
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	4,858,194.70	29,369,822.08
			TFMA57604700	MEDICARE ACCESS CHIP CMS	429,508.16	3,443,325.41
			TFMA57605200	MACRA ASSISTANT SECRETARY FOR PLANNING AND EVALUATION	0.00	150,000.00
			TFMA57604100	HITECH	1,124,310.64	31,799,033.42
			TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	2,066,042.83	10,709,675.48
			TFMA57604600	ACL STATE HEALTH INS OBRA	26,862,453.99	26,862,453.99
	Sum USSGL				119,582,028.48	1,214,403,248.80
	610000	OPERATING EXPENSES/PROGRAM COSTS	TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	678,012.00	14,530,372.00
			TFMA61002100	RAILROAD RETIREMENT BOARD EXP OIG	100,735.00	547,250.00
			TFMA61002000	PAYMENTS FROM STATES - RX ACCT	-872,811,353.80	-4,255,212,239.74
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-43,927,736.00	-1,282,788,617.00
			TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	40,230.00	201,150.00
	Sum USSGL				-915,920,112.80	-5,522,722,084.74
Sum					29,378,759,796.56	145,145,738,093.40
TOTAL					-777,670,153.03	-27,733,535,047.66

Federal Supplementary Medical Insurance Trust Fund
75X80040
Income Statement - Unaudited
October 1, 2016 Through February 28, 2017

Period Name:2017-05		Fund:TFM8004DEXXXXX		Program:TFMA80040			
Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance	
INCOME	580000	TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED	TFMA58006300	ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS	0.00	-146,734,446.75	
	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57500000	FEDERAL MATCHING (.001) *	-17,427,933,467.80	-88,934,550,530.82	
			TFMA57506900	FEDERAL MATCHING - TRANS SMI CONTRIB REPAYMENT	0.00	498,603,678.40	
			TFMA57506400	FEDERAL MATCHING - TRANSITIONAL SMI CONTRIBUTION	0.00	-11,995,380,519.28	
			TFMA57501000	GF TRANSFER UNION ACTIVITY (.006)*	0.00	-446,890.43	
			TFMA57506300	HITECH Receipts	-1,124,310.64	-31,799,033.42	
				Sum USSGL			-17,429,057,778.44
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-187,468,944.19	-927,198,772.13	
	590000	OTHER REVENUE - NON-EXCHANGE	TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	-1,040,929,766.19	-5,020,280,468.47	
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	-5,595,267,540.43	-27,058,291,561.62	
			TFMA59000100	OTHER INCOME (.029)	-361,000.00	-576,220.89	
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-35,910,418.97	-182,535,947.23	
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	0.00	-799,332.68	
		Sum USSGL			-6,672,468,725.59	-32,262,483,530.89	
	560000	DONATED REVENUE - FINANCIAL RESOURCES	TFMA56000100	GIFTS (.042)	0.00	-5.00	
Sum				-24,288,995,448.22	-133,799,990,050.32		
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTH	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	22,935,117,961.67	112,436,041,685.17	
	576000	EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT	TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	0.00	3,618,379.00	
			TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	112,593,608.00	555,578,295.00	
			TFMA57604200	TRANSFER TO PCORTF	0.00	77,268,000.00	
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	2,432,136.52	5,064,528.97	
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-30,784,226.36	470,539,735.45	
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	4,858,194.70	29,369,822.08	
			TFMA57604700	MEDICARE ACCESS CHIP CMS	429,508.16	3,443,325.41	
			TFMA57605200	MACRA ASSISTANT SECRETARY FOR PLANNING AND EVALUATION	0.00	150,000.00	
			TFMA57604100	HITECH	1,124,310.64	31,799,033.42	
			TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	2,066,042.83	10,709,675.48	
			TFMA57604600	ACL STATE HEALTH INS OBRA	26,862,453.99	26,862,453.99	
				Sum USSGL			119,582,028.48
	610000	OPERATING EXPENSES/PROGRAM COSTS	TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	40,230.00	201,150.00	
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-43,927,736.00	-1,282,788,617.00	
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	678,012.00	14,530,372.00	
			TFMA61002100	RAILROAD RETIREMENT BOARD EXP OIG	100,735.00	547,250.00	
	Sum USSGL			-43,108,759.00	-1,267,509,845.00		
Sum				23,011,591,231.15	112,382,935,088.97		
TOTAL				-1,277,404,217.07	-21,417,054,961.35		

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account
75X80041
Income Statement - Unaudited
October 1, 2016 Through February 28, 2017

Period Name:2017-05	Fund:TFM8004DEXXXXXX	Program:TFMA80041
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Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-31,070,907.21	-133,703,900.73
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)*	-5,391,468,621.83	-36,958,443,546.83
	Sum USSGL				-5,422,539,529.04	-37,092,147,447.56
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-4,028,085.71	-23,777,934.76
	590000	OTHER REVENUE - NON-EXCHANGE	TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-440,866,886.62	-1,963,357,708.42
Sum					-5,867,434,501.37	-39,079,283,090.74
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS	TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	31,070,907.21	133,703,900.73
			TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	7,208,909,012.00	36,884,311,343.44
	Sum USSGL				7,239,979,919.21	37,018,015,244.17
	610000	OPERATING EXPENSES/PROGRAM COSTS	TFMA61002000	PAYMENTS FROM STATES - RX ACCT	-872,811,353.80	-4,255,212,239.74
Sum					6,367,168,565.41	32,762,803,004.43
TOTAL					499,734,064.04	-6,316,480,086.31