

# 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 April 2007.

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Trial Balance (Final)  
March 31, 2007 Through April 30, 2007**

RUN DATE: 05/30/07  
RUN TIME: 09:29:00

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	114,765,582.85	30,029,109,098.57	30,046,755,287.73	97,119,393.69
1340	ACCRUED INCOME RECEIVABLE	400,021,896.44	167,178,335.50	17,805,451.51	549,394,780.43
1610	PRINCIPAL ON INVESTMENTS	34,505,764,000.00	15,842,550,000.00	12,656,716,000.00	37,691,598,000.00
	<b>TOTAL ASSETS</b>	<b>35,020,551,479.29</b>	<b>46,038,837,434.07</b>	<b>42,721,276,739.24</b>	<b>38,338,112,174.12</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	20,091,116,054.89	11,696,518,795.78	11,444,507,519.00	19,839,104,778.11
2155	EXPENDITURE TRANSFER PAY	2,752,233,024.23	183,763,022.10	0.00	2,568,470,002.13
	<b>TOTAL LIABILITIES</b>	<b>22,843,349,079.12</b>	<b>11,880,281,817.88</b>	<b>11,444,507,519.00</b>	<b>22,407,574,780.24</b>
	<b>TOTAL NET ASSETS</b>	<b>12,177,202,400.17</b>	<b>57,919,119,251.95</b>	<b>54,165,784,258.24</b>	<b>15,930,537,393.88</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	977,693,910.12	17,805,451.51	195,050,338.21	1,154,938,796.82
5600	GIFTS	20,061.40	0.00	0.00	20,061.40
5750	FEDERAL MATCHING	68,298,649,527.28	909,431,253.43	12,294,618,121.40	79,683,836,395.25
5750	REIMBURSE UNION ACTIVITY	504,525.82	0.00	0.00	504,525.82
5750	TRANSFERS IN-TRANSITIONAL ASSIST B	(838,043.56)	507,519.00	0.00	(1,345,562.56)
5750	FED CONTR ADMIN COSTS - RX ACCOUNT	681,235,827.54	0.00	16,873,791.97	698,109,619.51
5750	FED CONTR BENEFITS - RX ACCOUNT	23,767,850,602.34	813,474,469.41	205,799,441.42	23,160,175,574.35
5760	CMS INTERFUND INT PMT	(2,290,702.00)	0.00	0.00	(2,290,702.00)
5900	OTHER INCOME	9,352,862.14	0.00	1,867,466.40	11,220,328.54
5900	PREMIUMS COLLECTED - AGED	18,619,510,320.13	284,095,635.70	3,479,005,768.96	21,814,420,453.39
5900	PREMIUMS COLLECTED - DISABLED	3,799,948,752.06	16,686.20	612,257,576.75	4,412,189,642.61
5900	PREMIUMS COLLECTED - RX DRUG	809,331,124.48	6,105.80	142,973,286.73	952,298,305.41
5900	PAYMENTS FROM STATES - RX ACCOUNT	3,590,507,977.38	0.00	479,201,999.57	4,069,709,976.95
5900	BASIC PREMIUMS MEDICARE ADVANTAGE	30,012,072.33	0.00	5,312,414.32	35,324,486.65
	<b>TOTAL INCOME</b>	<b>120,581,488,817.46</b>	<b>2,025,337,121.05</b>	<b>17,432,960,205.73</b>	<b>135,989,111,902.14</b>
<b>EXPENSES</b>					
5760	SSA LAE ANNUAL	788,895,146.18	59,347,636.00	59,347,636.01	788,895,146.17
5760	SSA LAE NO YEAR	12,978,705.80	0.00	0.01	12,978,705.79
5760	SALARIES & EXPENSES - CMS	1,779,537,891.62	124,415,386.08	124,415,386.08	1,779,537,891.62
5760	PAYMENT ASSESSMENT COMMISSION	0.00	4,026,528.00	0.00	4,026,528.00
5760	RAILROAD RETIREMENT BOARD EXPENSE	2,700,000.00	450,000.00	0.00	3,150,000.00
5760	DOWNWARD ADJUSTMENT - SSA LAE ANNUAL	(167,846,159.51)	0.00	0.00	(167,846,159.51)
5765	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	88,381,999,999.88	23,194,038,354.91	11,750,038,354.91	99,825,999,999.88
5765	TRANSFER TO TRANSITIONAL ASSISTANCE	(5,001,346.00)	507,519.00	507,519.00	(5,001,346.00)
5765	TRANSITIONAL ASSISTANCE-ADMIN EXP	0.00	62,981.21	62,981.21	0.00
5765	FSMI CHARGES FOR RX ADMIN	0.00	621,062.23	621,062.23	0.00
5765	TRANS OUT BEN PMTS - RX ACCOUNT	28,010,184,436.01	205,799,441.42	0.00	28,215,983,877.43
5765	RX ACCT ADMIN - NONSTARTUP	976,143,804.81	51,900,106.77	51,900,106.77	976,143,804.81
6100	TREASURY ADMIN EXPENSE - BPD	80,079.02	12,121.57	0.00	92,200.59
6100	MEDICARE REFUNDS	(345,089,427.00)	0.00	0.00	(345,089,427.00)
	<b>TOTAL EXPENSE</b>	<b>119,434,583,130.81</b>	<b>23,641,181,137.19</b>	<b>11,986,893,046.22</b>	<b>131,088,871,221.78</b>
	<b>TOTAL EQUITY</b>	<b>12,177,202,400.17</b>	<b>25,666,518,258.24</b>	<b>29,419,853,251.95</b>	<b>15,930,537,393.88</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>83,585,637,510.19</b>	<b>83,585,637,510.19</b>	<b>0.00</b>

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account  
 20X80041  
 Trial Balance (Final)  
 March 31, 2007 Through April 30, 2007

RUN DATE: 05/30/07  
 RUN TIME: 09:29:00

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	53,069,762.32	1,693,349,146.49	1,708,938,123.40	37,480,785.41
1340	ACCRUED INCOME RECEIVABLE	1,606,713.63	1,252,260.78	1,602,310.99	1,256,663.42
1610	PRINCIPAL ON INVESTMENTS	811,658,000.00	637,758,000.00	846,792,000.00	602,624,000.00
	<b>TOTAL ASSETS</b>	<b>866,334,475.95</b>	<b>2,332,359,407.27</b>	<b>2,557,332,434.39</b>	<b>641,361,448.83</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	3,306,214,123.90	51,900,106.77	0.00	3,254,314,017.13
	<b>TOTAL LIABILITIES</b>	<b>3,306,214,123.90</b>	<b>51,900,106.77</b>	<b>0.00</b>	<b>3,254,314,017.13</b>
	<b>TOTAL NET ASSETS</b>	<b>(2,439,879,647.95)</b>	<b>2,384,259,514.04</b>	<b>2,557,332,434.39</b>	<b>(2,612,952,568.30)</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	8,570,257.27	1,602,310.99	2,960,887.58	9,928,833.86
5750	FED CONTR ADMIN COSTS - RX ACCOUNT	681,235,827.54	0.00	16,873,791.97	698,109,619.51
5750	FED CONTR BENEFITS - RX ACCOUNT	23,767,850,602.34	813,474,469.41	205,799,441.42	23,160,175,574.35
5900	PREMIUMS COLLECTED - RX DRUG	809,331,124.48	6,105.80	142,973,286.73	952,298,305.41
5900	PAYMENTS FROM STATES - RX ACCOUNT	3,590,507,977.38	0.00	479,201,999.57	4,069,709,976.95
	<b>TOTAL INCOME</b>	<b>28,857,495,789.01</b>	<b>815,082,886.20</b>	<b>847,809,407.27</b>	<b>28,890,222,310.08</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	28,010,184,436.01	205,799,441.42	0.00	28,215,983,877.43
5765	RX ACCT ADMIN - NONSTARTUP	976,143,804.81	51,900,106.77	51,900,106.77	976,143,804.81
	<b>TOTAL EXPENSE</b>	<b>29,103,745,429.82</b>	<b>257,699,548.19</b>	<b>51,900,106.77</b>	<b>29,309,544,871.24</b>
	<b>TOTAL EQUITY</b>	<b>(2,439,879,647.95)</b>	<b>1,072,782,434.39</b>	<b>899,709,514.04</b>	<b>(2,612,952,568.30)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>3,457,041,948.43</b>	<b>3,457,041,948.43</b>	<b>0.00</b>

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Balance Sheet (Final)  
April 30, 2007**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	97,119,393.69	
	\$		97,119,393.69

**Receivables**

Interest Receivable	\$	549,394,780.43	
	\$		549,394,780.43

**Investments**

1 Principal On Investments	\$	37,691,598,000.00	
	\$		37,691,598,000.00

<b>TOTAL ASSETS</b>	<b>\$</b>	<b>38,338,112,174.12</b>	
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**LIABILITIES & EQUITY**

**Liabilities**

2 Payable For Transfers	\$	19,839,104,778.11	
3 Expenditure Transfer Pay		2,568,470,002.13	
	\$		22,407,574,780.24

**Equity**

Beginning Balance	\$	11,030,296,713.52	
Net Change		4,900,240,680.36	
	\$		15,930,537,393.88

<b>TOTAL LIABILITY/EQUITY</b>	<b>\$</b>	<b>38,338,112,174.12</b>	
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**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 \$16,473,100,577.55, the CMS Transitional Assistance Benefit Payment accrual of \$13,187,578.29, the Transitional Assistance Admin. accrual of \$32,240,187.22 the FSMI Charges for RX Acct Admin accrual of \$66,262,417.92, the RX Acct Admin - Nonstartup accrual of \$330,286,802.93, and the RX Acct Benefit Payment accrual of \$2,924,027,214.20. The RX Account Admin. accrual is covered by an annual appropriation from the General Fund.

3 Includes CMS's Salaries & Expenses accrual of \$2,036,553,581.49 and SSA's LAE accrual of \$531,916,420.64.

**Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account  
20X80041  
Balance Sheet (Final)  
April 30, 2007**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	37,480,785.41	\$	37,480,785.41
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**Receivables**

Interest Receivable	\$	1,256,663.42	\$	1,256,663.42
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**Investments**

1 Principal On Investments	\$	602,624,000.00	\$	602,624,000.00
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<b>TOTAL ASSETS</b>	<b>\$</b>	<b>641,361,448.83</b>
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**LIABILITIES & EQUITY**

**Liabilities**

2 Payable For Transfers	\$	3,254,314,017.13	\$	3,254,314,017.13
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**Equity**

Beginning Balance	\$	(2,193,630,007.14)		
Net Change	\$	(419,322,561.16)	\$	(2,612,952,568.30)

<b>TOTAL LIABILITY/EQUITY</b>	<b>\$</b>	<b>641,361,448.83</b>
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**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 \$330,286,802.93. 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 April 30, 2007**

<b>RECEIPTS</b>	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Federal Matching	\$ 11,385,186,867.97	\$ 79,683,836,395.25
Fed Contr Benefits - RX Account	(607,675,027.99)	23,160,175,574.35
Fed Contr Admin Costs - RX Account	16,873,791.97	698,109,619.51
Basic Premiums Medicare Advantage	5,312,414.32	35,324,486.65
Gifts	0.00	20,061.40
Other Income	1,867,466.40	11,220,328.54
Premiums Collected - Aged	3,194,910,133.26	21,814,420,453.39
Premiums Collected - Disabled	612,240,890.55	4,412,189,642.61
Premiums Collected - RX Drug	142,967,180.93	952,298,305.41
Payments From States - RX Account	479,201,999.57	4,069,709,976.95
Reim Union Activity	0.00	504,525.82
CMS Interfund Int Pmt	0.00	(2,290,702.00)
Transfers In-Transitional Assist Ben Pmt	(507,519.00)	(1,345,562.56)
<b>Gross Revenue</b>	<b>\$ 15,230,378,197.98</b>	<b>\$ 134,834,173,105.32</b>
<b>Investment Income</b>		
1 Interest on Investments	\$ 177,244,886.70	\$ 1,154,938,796.82
<b>Subtotal Investment Income</b>	<b>\$ 177,244,886.70</b>	<b>\$ 1,154,938,796.82</b>
<b>Net Receipts</b>	<b>\$ 15,407,623,084.68</b>	<b>\$ 135,989,111,902.14</b>
 <b>DISBURSEMENTS</b>		
<b>Outlays</b>		
Railroad Retirement BOA	\$ 450,000.00	\$ 3,150,000.00
Salaries & Expenses - CMS	0.00	1,779,537,891.62
SSA LAE Annual	(0.01)	788,895,146.17
SSA LAE No Year	(0.01)	12,978,705.79
Payment Assessment Commission	4,026,528.00	4,026,528.00
Treasury Admin. Expense - BPD	12,121.57	92,200.59
Downward Adjustment - SSA LAE Annual	0.00	(167,846,159.51)
<b>Total Outlays</b>	<b>\$ 4,488,649.55</b>	<b>\$ 2,420,834,312.66</b>
<b>NonExpenditure Transfers</b>		
FSMI Charges for RX Admin	\$ 0.00	\$ 0.00
RX Admin. Expense - Nonstartup	0.00	976,143,804.81
Transfers Out - Benefit Payments, CMS	11,444,000,000.00	99,825,999,999.88
Transfers to Transitional Assistance	0.00	(5,001,346.00)
Transitional Assistance-Admin Exp	0.00	0.00
Transfers Out Ben Pmts - RX Account	205,799,441.42	28,215,983,877.43
<b>Total NonExpenditure Transfers</b>	<b>\$ 11,649,799,441.42</b>	<b>\$ 129,013,126,336.12</b>
<b>Offsetting Receipts</b>		
Medicare Refunds	\$ 0.00	\$ (345,089,427.00)
<b>Total Offsetting Receipts</b>	<b>\$ 0.00</b>	<b>\$ (345,089,427.00)</b>
<b>Total Disbursements</b>	<b>\$ 11,654,288,090.97</b>	<b>\$ 131,088,871,221.78</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ 3,753,334,993.71</b>	<b>\$ 4,900,240,680.36</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>
\$	27,872,002.71	\$ 989,937,189.89

**Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account**  
**20X80041**  
**Income Statement (Final)**  
**October 1, 2006 Through April 30, 2007**

<b>RECEIPTS</b>	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Fed Contr Benefits - RX Account	\$ (607,675,027.99)	\$ 23,160,175,574.35
Fed Contr Admin Costs - RX Account	16,873,791.97	698,109,619.51
Premiums Collected - RX Drug	142,967,180.93	952,298,305.41
Payments From States - RX Account	479,201,999.57	4,069,709,976.95
<b>Gross Revenue</b>	<b>\$ 31,367,944.48</b>	<b>\$ 28,880,293,476.22</b>
<b>Investment Income</b>		
1 Interest on Investments	\$ 1,358,576.59	\$ 9,928,833.86
<b>Subtotal Investment Income</b>	<b>\$ 1,358,576.59</b>	<b>\$ 9,928,833.86</b>
<b>Net Receipts</b>	<b>\$ 32,726,521.07</b>	<b>\$ 28,890,222,310.08</b>
 <b>DISBURSEMENTS</b>		
<b>Outlays</b>		
Transfers - LAE SSA Annual	\$ 0.00	\$ 117,417,189.00
<b>Total Outlays</b>	<b>\$ 0.00</b>	<b>\$ 117,417,189.00</b>
<b>NonExpenditure Transfers</b>		
RX Acct Admin - Nonstartup	\$ 0.00	\$ 976,143,804.81
Trans Out Ben Pmts - RX Account	205,799,441.42	28,215,983,877.43
<b>Total NonExpenditure Transfers</b>	<b>\$ 205,799,441.42</b>	<b>\$ 29,192,127,682.24</b>
<b>Total Disbursements</b>	<b>\$ 205,799,441.42</b>	<b>\$ 29,309,544,871.24</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ (173,072,920.35)</b>	<b>\$ (419,322,561.16)</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>
	\$ 1,708,626.80	\$ 9,640,815.54



Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Budget Reconciliation (Final)  
April 30, 2007

Proprietary Accounts

Security Number / Account Number	Title	M/D	Amount
N/A	Interest on Investments(Cash)		989,937,189.89
560001	Gifts		20,061.40
575000	Federal Matching		79,683,836,395.25
575010	Reimburse Union Activities		504,525.82
575030	Transfers In-Transitional Assistance Benefit Payments		(1,345,562.56)
590001	Other Income		11,220,328.54
575039	Fed Contr Benefits - RX Account		23,160,175,574.35
575038	Fed Contr Admin Costs - RX Account		698,109,619.51
576027	CMS Interfund Int Pmt		(2,290,702.00)
590003	Premiums Collected Aged		21,814,420,453.39
590004	Premiums Collected Disabled		4,412,189,642.61
590012	Premiums Collected - RX Drug		952,283,111.02
590014	Payments From States - RX Account		4,069,709,976.95
590015	Basic Premiums Medicare Advantage		35,324,486.65
610011	Medicare Refunds		345,089,427.00
<b>411400</b>	<b>Appropriated Trust Fund Receipts (Public Law 103296)</b>		<b><u>136,169,184,527.82</u></b>
	<b>Less: Receipts Designated as Discretionary to Cover Discretionary Budget Authority</b>	<b>D</b>	<b><u>3,749,887,995.04</u></b>
<b>411400</b>	<b>Appropriated Trust Fund Receipts - Mandatory</b>	<b>M</b>	<b><u>132,419,296,532.78</u></b>
	Transitional Assistance Benefit Pmt Payable		(13,187,578.29)
	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>(2,937,214,792.49)</u></b>
	FSMI Charges for RX Admin		(66,262,417.92)
	RX Admin. Expense - Nonstartup		(330,286,802.93)
	Transitional Assistance - Administrative Expense		(32,240,187.22)
<b>412700</b>	<b>Amts Approp F/Spec Treas Mgd Trust Fund - Payable</b>	<b>D</b>	<b><u>(428,789,408.07)</u></b>
576532	Actual Transfers - Transitional Assistance Ben Pmts		1,345,562.56
576535	Actual Transfers - State Low Income Determinations		0.00
576536	Trans Out Ben Pmts - RX Account		(28,215,983,877.43)
<b>412900</b>	<b>Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out</b>	<b>M</b>	<b><u>(28,214,638,314.87)</u></b>
576534	FSMI Charges for RX Admin		(15,005,521.83)
576538	RX Admin. Expense-Nonstartup		(720,892,074.31)
576533	Actual Transfers - Transitional Assistance-Admin Exp		(8,967,155.92)
<b>412900</b>	<b>Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out</b>	<b>D</b>	<b><u>(744,864,752.06)</u></b>
	CMS Benefit Pymt Payable		(16,473,100,577.55)
<b>416600</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-To be Trans</b>	<b>M</b>	<b><u>(16,473,100,577.55)</u></b>
576501	Actual Transfers - CMS Benefit Pymts		(101,514,429,449.75)
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>	<b>M</b>	<b><u>(101,514,429,449.75)</u></b>
576001	SSA LAE Annual-Payable		(668,867,672.15)
576002	SSA No Year-Payable		(30,894,908.00)
576009	SSA LAE Multi Year-Payable		0.00
576003	Salaries & Expenses - CMS Payable		(2,316,505,688.19)
576016	Medicaid Part B Premium Payable		0.00
576020	OIG Oversight Payable		0.00
<b>490100</b>	<b>Delivered Orders - Obligations Unpaid</b>		<b><u>(3,016,268,268.34)</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)  
April 30, 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			\$97,104,199.30
1610	Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt	B			33,060,991,000.00
1610	Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt	E			37,691,598,000.00
4114	Appropriated Trust Fund Receipts	E	M		132,419,296,532.78
4114	Appropriated Trust Fund Receipts	E	D		3,749,887,995.04
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		(2,937,214,792.49)
4127	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable	E	D		(428,789,408.07)
4129	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Transfers-Out	E	M		(28,214,638,314.87)
4129	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Transfers-Out	E	D		(744,864,752.06)
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		(16,473,100,577.55)
4167	Allocations of Realized Authority - Transferred From Invested Balances	E	M		(101,514,429,449.75)
4201	Total Actual Resources - Collected	B			33,143,256,771.39
4201	Total Actual Resources - Collected	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 From Invested Special or Trust Funds	E			0.00
4384	Temporary Reduction Returned by Appropriation	B	D		(91,499,519.53)
4384	Temporary Reduction Returned by Appropriation	E	D		0.00
4620	Unobligated Funds Exempt From Apportionment	B			0.00
4620	Unobligated Funds Exempt From Apportionment	E			(5,833,572,023.83)
4397	Receipts and Appropriations Temporarily Precluded From Obligation	B	M		(10,554,404,020.49)
4397	Receipts and Appropriations Temporarily Precluded From Obligation	E	M		(10,554,404,020.49)
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	M		1,454,646,891.47
4902	Delivered Orders - Obligations, Paid	E	M	B	(6,838.26)
4902	Delivered Orders - Obligations, Paid	E	D	B	(230,059,686.43)
4902	Delivered Orders - Obligations, Paid	E	M	N	(3,235,362.33)
4902	Delivered Orders - Obligations, Paid	E	D	N	(816,504,696.21)
4901	Delivered Orders - Obligations, Unpaid	B			(1,197,442,272.70)
4901	Delivered Orders - Obligations, Unpaid	E			(3,016,268,268.34)
4971	Downward Adjustments of Prior - Year Unpaid Delivered Orders - Obligations, Recoveries	E			447,798,266.21
4981	Upward Adjustments of Prior - Year Unpaid 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)  
March 31, 2007 Through April 30, 2007

RUN DATE: 05/30/07  
RUN TIME: 09:29:00

ACCT#	G/L DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	ATTEST ADJUSTING DEBITS	ATTEST ADJUSTING CREDITS	ATTEST ENDING BALANCE
<b>ASSETS</b>								
1010	CASH	114,765,582.85	30,029,109,098.57	30,046,755,287.73	97,119,393.69	0.00	0.00	97,119,393.69
1340	ACCRUED INCOME RECEIVABLE	400,021,896.44	167,178,335.50	17,805,451.51	549,394,780.43	0.00	0.00	549,394,780.43
1610	PRINCIPAL ON INVESTMENTS	34,505,764,000.00	15,842,550,000.00	12,656,716,000.00	37,691,598,000.00	0.00	0.00	37,691,598,000.00
	<b>TOTAL ASSETS</b>	<b>35,020,551,479.29</b>	<b>46,038,837,434.07</b>	<b>42,721,276,739.24</b>	<b>38,338,112,174.12</b>	<b>0.00</b>	<b>0.00</b>	<b>38,338,112,174.12</b>
<b>LIABILITIES</b>								
2150	LIABILITY FOR ALLOCATION	20,091,116,054.89	11,696,518,795.78	11,444,507,519.00	19,839,104,778.11	2 19,839,104,778.11	0.00	0.00
2155	EXPENDITURE TRANSFER PAY	2,752,233,024.23	183,763,022.10	0.00	2,568,470,002.13	4 2,568,470,002.13	0.00	0.00
	<b>TOTAL LIABILITIES</b>	<b>22,843,349,079.12</b>	<b>11,880,281,817.88</b>	<b>11,444,507,519.00</b>	<b>22,407,574,780.24</b>	<b>22,407,574,780.24</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL NET ASSETS</b>	<b>12,177,202,400.17</b>	<b>57,919,119,251.95</b>	<b>54,165,784,258.24</b>	<b>15,930,537,393.88</b>	<b>22,407,574,780.24</b>	<b>0.00</b>	<b>38,338,112,174.12</b>
<b>CAPITAL</b>								
3310	PRIOR UNDISTRIBUTED INC	11,030,296,713.52	0.00	0.00	11,030,296,713.52	5 22,407,574,780.24	1,3 22,497,353,231.37	11,120,075,164.65
	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	0.00	5 22,407,574,780.24	22,407,574,780.24
	<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>22,407,574,780.24</b>	<b>44,904,928,011.61</b>	<b>33,527,649,944.89</b>
<b>INCOME</b>								
5311	INTEREST ON INVESTMENTS	977,693,910.12	17,805,451.51	195,050,338.21	1,154,938,796.82	0.00	0.00	1,154,938,796.82
5600	GIFTS	20,061.40	0.00	0.00	20,061.40	0.00	0.00	20,061.40
5750	FEDERAL MATCHING	68,298,649,527.28	909,431,253.43	12,294,618,121.40	79,683,836,395.25	0.00	0.00	79,683,836,395.25
5750	REIMBURSE UNION ACTIVITY	504,525.82	0.00	0.00	504,525.82	0.00	0.00	504,525.82
5750	TRANSFERS IN-TRANSITIONAL ASSIST B	(838,043.56)	507,519.00	0.00	(1,345,562.56)	0.00	0.00	(1,345,562.56)
5750	FED CONTR ADMIN COSTS - RX ACCOUNT	681,235,827.54	0.00	16,873,791.97	698,109,619.51	0.00	0.00	698,109,619.51
5750	FED CONTR BENEFITS - RX ACCOUNT	23,767,850,602.34	813,474,469.41	205,799,441.42	23,160,175,574.35	0.00	0.00	23,160,175,574.35
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	9,352,862.14	0.00	1,867,466.40	11,220,328.54	0.00	0.00	11,220,328.54
5900	PREMIUMS COLLECTED - AGED	18,619,510,320.13	284,095,635.70	3,479,005,768.96	21,814,420,453.39	0.00	0.00	21,814,420,453.39
5900	PREMIUMS COLLECTED - DISABLED	3,799,948,752.06	16,686.20	612,257,576.75	4,412,189,642.61	0.00	0.00	4,412,189,642.61
5900	PREMIUMS COLLECTED - RX DRUG	809,331,124.48	6,105.80	142,973,286.73	952,298,305.41	0.00	0.00	952,298,305.41
5900	PAYMENTS FROM STATES - RX ACCOUNT	3,590,507,977.38	0.00	479,201,999.57	4,069,709,976.95	0.00	0.00	4,069,709,976.95
5900	BASIC PREMIUMS MEDICARE ADVANTAGE	30,012,072.33	0.00	5,312,414.32	35,324,486.65	0.00	0.00	35,324,486.65
	<b>TOTAL INCOME</b>	<b>120,581,488,817.46</b>	<b>2,025,337,121.05</b>	<b>17,432,960,205.73</b>	<b>135,989,111,902.14</b>	<b>0.00</b>	<b>0.00</b>	<b>135,989,111,902.14</b>

Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Attest Adjusted Trial Balance (Final)  
March 31, 2007 Through April 30, 2007

RUN DATE: 05/30/07

RUN TIME: 09:29:00

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	ATTEST ADJUSTING DEBITS	ATTEST ADJUSTING CREDITS	ATTEST ENDING BALANCE		
<b>EXPENSES</b>										
5760	SSA LAE ANNUAL	788,895,146.18	59,347,636.00	59,347,636.01	788,895,146.17	3	356,009,571.98	4	501,021,512.64	643,883,205.51
5760	SSA LAE NO YEAR	12,978,705.80	0.00	0.01	12,978,705.79	3	25,563,332.21	4	30,894,908.00	7,647,130.00
5760	SALARIES & EXPENSES - CMS	1,779,537,891.62	124,415,386.08	124,415,386.08	1,779,537,891.62	3	815,869,368.51	4	2,036,553,581.49	558,853,678.64
5760	PAYMENT ASSESSMENT COMMISSION	0.00	4,026,528.00	0.00	4,026,528.00		0.00		0.00	4,026,528.00
5760	RAILROAD RETIREMENT BOARD EXPENSE	2,700,000.00	450,000.00	0.00	3,150,000.00		0.00		0.00	3,150,000.00
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	CMS INTERFUND INT PMT	0.00	2,290,702.00	2,290,702.00	0.00		0.00		0.00	0.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	88,381,999,999.88	23,194,038,354.91	11,750,038,354.91	99,825,999,999.88	1	18,161,530,027.42	2	16,473,100,577.55	101,514,429,449.75
5765	TRANSFER TO TRANSITIONAL ASSISTANCE	(5,001,346.00)	507,519.00	507,519.00	(5,001,346.00)	1	16,843,361.73	2	13,187,578.29	(1,345,562.56)
5765	TRANSITIONAL ASSISTANCE-ADMIN EXP	0.00	62,981.21	62,981.21	0.00	1	41,207,343.14	2	32,240,187.22	8,967,155.92
5765	FSMI CHARGES FOR RX ADMIN	0.00	621,062.23	621,062.23	0.00	1	81,267,939.75	2	66,262,417.92	15,005,521.83
5765	TRANS OUT BEN PMTS - RX ACCOUNT	28,010,184,436.01	205,799,441.42	0.00	28,215,983,877.43	1	2,924,027,214.20	2	2,924,027,214.20	28,215,983,877.43
5765	RX ACCT ADMIN - NONSTARTUP	976,143,804.81	51,900,106.77	51,900,106.77	976,143,804.81	1	75,035,072.43	2	330,286,802.93	720,892,074.31
6100	TREASURY ADMIN EXPENSE - BPD	80,079.02	12,121.57	0.00	92,200.59		0.00		0.00	92,200.59
6100	MEDICARE REFUNDS	(345,089,427.00)	0.00	0.00	(345,089,427.00)		0.00		0.00	(345,089,427.00)
	<b>TOTAL EXPENSE</b>	<b>119,434,583,130.81</b>	<b>23,641,181,137.19</b>	<b>11,986,893,046.22</b>	<b>131,088,871,221.78</b>	<b>22,497,353,231.37</b>	<b>22,407,574,780.24</b>	<b>22,407,574,780.24</b>	<b>131,178,649,672.91</b>	
	<b>TOTAL EQUITY</b>	<b>12,177,202,400.17</b>	<b>25,666,518,258.24</b>	<b>29,419,853,251.95</b>	<b>15,930,537,393.88</b>	<b>44,904,928,011.61</b>	<b>67,312,502,791.85</b>	<b>67,312,502,791.85</b>	<b>38,338,112,174.12</b>	
	<b>BALANCE</b>	<b>0.00</b>	<b>83,585,637,510.19</b>	<b>83,585,637,510.19</b>	<b>0.00</b>	<b>67,312,502,791.85</b>	<b>67,312,502,791.85</b>	<b>67,312,502,791.85</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 \$19,839,104,778.11 in order to bring Transfers Out-Benefit Payments, Transitional Assistance Benefit Payments, Transitional Assistance and Prescription Drug Admin Expenses, and State Low Income Determinations to a cash basis.
- 3 To reverse 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 \$2,568,470,002.13 in order to bring LAEs, Salaries & Expenses, Medicaid Part B Premium Expense, and Transfers -OIG Oversight to a cash basis figure.
- 5 To reclassify the current payables in the amounts of \$19,839,104,778.11 and \$2,568,470,002.13 as Program Agency Equity.

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Schedule of Assets & Liabilities (Final)  
April 30, 2007**

**ASSETS**

Fund Balance with Treasury	\$ 97,119,393.69
Interest Receivable	549,394,780.43
Other Receivable	0.00
Investments (Net)	<u>37,691,598,000.00</u>

**TOTAL ASSETS** **\$ 38,338,112,174.12**

**LIABILITIES**

Program Agency Equity:

Available	\$ 22,407,574,780.24
Other	<u>15,930,537,393.88</u>

**TOTAL LIABILITIES** **\$ 38,338,112,174.12**

**Federal Supplementary Medical Insurance Trust Fund  
20X8004  
Schedule of Activity (Final)  
For the Period October 1, 2006 Through April 30, 2007**

**REVENUES**

Interest Revenue	\$ 1,154,938,796.82
Transfers in from Program Agencies	103,538,989,850.37
Premiums	31,283,942,865.01
Other Income	<u>11,240,389.94</u>
<b>Total Revenues</b>	<b><u>\$ 135,989,111,902.14</u></b>

**DISPOSITION OF REVENUES**

Transfers to Program Agencies	\$ 131,178,557,472.32
Reimbursements to Treasury Bureaus and the General Fund	<u>92,200.59</u>
<b>Total Disposition of Revenues</b>	<b><u>\$ 131,178,649,672.91</u></b>
<b>NET INCREASE / (DECREASE) IN PROGRAM AGENCY EQUITY</b>	<b><u><u>\$ 4,810,462,229.23</u></u></b>