

Vaccine Injury Compensation Fund

20X8175

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Vaccine Injury

20X8175

Noteworthy News

The Bureau of the Public Debt's Trust Fund Management Branch will be placing the FINAL financial statements for the trust funds on the Web. Effective with the May reporting period, we will no longer e:mail the statements. The statements will be available on the Web by the last workday of the following month. The link to view the financial statements is <http://www.publicdebt.treas.gov/dfi/dfitrustfundreport.htm>. Please save as a favorite in your Web browser for easier access.

Vaccine Injury Compensation Trust Fund
20X8175
Trial Balance (Final)
April 30, 2005 Through May 31, 2005

RUN DATE: 06/08/2005

RUN TIME: 09:27:45

| G/L ACCT # | DESCRIPTION | BEGINNING BALANCE | TOTAL DEBITS | TOTAL CREDITS | ENDING BALANCE |
|--------------------|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| ASSETS | | | | | |
| 1010 | CASH | 994.43 | 1,099,226,199.30 | 1,099,227,000.00 | 193.73 |
| 1340 | ACCRUED INCOME RECEIVABLE | 19,117,910.05 | 8,049,274.98 | 45,567.92 | 27,121,617.11 |
| 1610 | PRINCIPAL ON INVESTMENTS | 2,087,017,000.00 | 1,096,227,000.00 | 1,086,444,000.00 | 2,096,800,000.00 |
| 1611 | DISCOUNT ON PURCHASE | (7,353,082.78) | 0.00 | 0.00 | (7,353,082.78) |
| 1612 | PREMIUM ON PURCHASE | 92,275,237.99 | 0.00 | 0.00 | 92,275,237.99 |
| 1613 | AMORTIZATION DISC/PREM | (53,646,510.07) | 209,091.81 | 1,846,997.31 | (55,284,415.57) |
| | TOTAL ASSETS | 2,137,411,549.62 | 2,203,711,566.09 | 2,187,563,565.23 | 2,153,559,550.48 |
| LIABILITIES | | | | | |
| 2150 | LIABILITY FOR ALLOCATION | 25,554,769.00 | 3,000,000.00 | 0.00 | 22,554,769.00 |
| 2155 | EXPENDITURE TRANSFER PAY | 4,887,910.00 | 0.00 | 0.00 | 4,887,910.00 |
| | TOTAL LIABILITIES | 30,442,679.00 | 3,000,000.00 | 0.00 | 27,442,679.00 |
| | TOTAL NET ASSETS | 2,106,968,870.62 | 2,206,711,566.09 | 2,187,563,565.23 | 2,126,116,871.48 |
| CAPITAL | | | | | |
| 3310 | PRIOR UNDISTRIBUTED INC | 2,082,694,121.93 | 0.00 | 0.00 | 2,082,694,121.93 |
| | TOTAL CAPITAL | 2,082,694,121.93 | 0.00 | 0.00 | 2,082,694,121.93 |
| INCOME | | | | | |
| 5311 | INTEREST ON INVESTMENTS | 51,982,969.02 | 45,567.92 | 8,183,474.28 | 60,120,875.38 |
| 5800 | EXCISE TAXES | 64,666,750.00 | 0.00 | 12,648,000.00 | 77,314,750.00 |
| 5311 | AMORTIZATION/ACCRETION | (11,735,225.60) | 1,846,997.31 | 209,091.81 | (13,373,131.10) |
| | TOTAL INCOME | 104,914,493.42 | 1,892,565.23 | 21,040,566.09 | 124,062,494.28 |
| EXPENSES | | | | | |
| 5760 | US CLAIMS COURT EXPENSES | 4,751,975.73 | 0.00 | 0.00 | 4,751,975.73 |
| 5760 | US DEPT OF JUSTICE EXPENSES | 6,333,000.00 | 0.00 | 0.00 | 6,333,000.00 |
| 5765 | TRANSFER TO HEALTH RESOURCES | 69,554,769.00 | 3,000,000.00 | 3,000,000.00 | 69,554,769.00 |
| | TOTAL EXPENSE | 80,639,744.73 | 3,000,000.00 | 3,000,000.00 | 80,639,744.73 |
| | TOTAL EQUITY | 2,106,968,870.62 | 4,892,565.23 | 24,040,566.09 | 2,126,116,871.48 |
| | BALANCE | 0.00 | 2,211,604,131.32 | 2,211,604,131.32 | 0.00 |

Vaccine Injury Compensation Trust Fund
20X8175
Balance Sheet (Final)
May 31, 2005

ASSETS

Undisbursed Balances

| | | |
|--------------------------------|------------------|-----------|
| Funds Available for Investment | \$ <u>193.73</u> | \$ 193.73 |
|--------------------------------|------------------|-----------|

Receivables

| | | |
|---------------------|-------------------------|------------------|
| Interest Receivable | \$ <u>27,121,617.11</u> | \$ 27,121,617.11 |
|---------------------|-------------------------|------------------|

Investments

| | | |
|--------------------------|------------------------|--|
| Principal On Investments | \$ 2,096,800,000.00 | |
| Discount on Purchase | (7,353,082.78) | |
| Premium on Purchase | 92,275,237.99 | |
| Amortization Discount | 487,870.32 | |
| Amortization Premium | <u>(55,772,285.89)</u> | |

| | | |
|------------------------|-----------------------------------|--|
| Net Investments | \$ 2,126,437,739.64 | |
| TOTAL ASSETS | <u>\$ 2,153,559,550.48</u> | |

LIABILITIES & EQUITY

Liabilities

| | | |
|-------------------|-------------------------|------------------|
| Other Liabilities | \$ <u>27,442,679.00</u> | \$ 27,442,679.00 |
|-------------------|-------------------------|------------------|

Equity

| | | |
|-------------------|-------------------------|--|
| Beginning Balance | \$ 2,082,694,121.93 | |
| Net Change | <u>\$ 43,422,749.55</u> | |

| | | |
|---------------------------------------|-----------------------------------|--|
| Total Equity | \$ 2,126,116,871.48 | |
| TOTAL LIABILITIES & EQUITY | <u>\$ 2,153,559,550.48</u> | |

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: June 8, 2005

**Vaccine Injury Compensation Trust Fund
20X8175
Income Statement (Final)
October 1, 2004 Through May 31, 2005**

RECEIPTS

| | Current Month | Year-To-Date |
|-----------------------------------|-------------------------|--------------------------|
| Revenue | | |
| Excise Taxes | 12,648,000.00 | 77,314,750.00 |
| Gross Revenue | <u>\$ 12,648,000.00</u> | <u>\$ 77,314,750.00</u> |
| Less: Refunds and Credits | | |
| Subtotal Less:Refunds and Credits | 0.00 | 0.00 |
| Net Revenue | <u>\$ 12,648,000.00</u> | <u>\$ 77,314,750.00</u> |
| Investment Income | | |
| 1 Interest on Investments | 6,500,000.86 | 46,747,744.28 |
| Subtotal Investment Income | <u>6,500,000.86</u> | <u>46,747,744.28</u> |
| Net Receipts | <u>\$ 19,148,000.86</u> | <u>\$ 124,062,494.28</u> |

OUTLAYS

| | | |
|-----------------------------|----------------|-------------------------|
| US Claims Court Expenses | 0.00 | 4,751,975.73 |
| US Dept of Justice Expenses | 0.00 | 6,333,000.00 |
| Total Outlays | <u>\$ 0.00</u> | <u>\$ 11,084,975.73</u> |

NONEXPENDITURE TRANSFERS

| | | |
|----------------------------------|--------------------------------|--------------------------------|
| Transfer to Health Resources | 0.00 | 69,554,769.00 |
| 2 Subtotal Non-Expenditures | <u>0.00</u> | <u>69,554,769.00</u> |
| Total Outlays / Non-Expenditures | 0.00 | 80,639,744.73 |
| NET INCREASE/(DECREASE) | <u><u>\$ 19,148,000.86</u></u> | <u><u>\$ 43,422,749.55</u></u> |

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 | \$ | 134,199.30 | \$ | 41,555,989.28 |
|-------------------------------------|----|------------|----|---------------|

2 Non-expenditure transfers are reported on the accrual basis.

**Vaccine Injury Compensation Trust Fund
20X8175
Budget Reconciliation (Final)
May 31, 2005**

| <u>Security Number/ Account Number</u> | <u>TITLE</u> | <u>AMOUNT</u> | | |
|--|--|-------------------------|----------|---------------------------|
| 5800 | Interest on Investments (Cash) | 41,555,989.28 | | |
| | Excise Taxes | 77,314,750.00 | | |
| 4114 | Appropriated Trust Fund Receipts | | | 118,870,739.28 |
| 4114 | Less: Receipts Designated as Discretionary to cover Discretionary Transfers Out | | D | 4,743,090.00 |
| 4114 | Appropriated Trust Fund Receipts Mandatory | | M | 114,127,649.28 |
| 4166 | Allocations of Realized Authority- From Invested Balances | (22,554,769.00) | | |
| 4166 | Allocations of Realized Authority- From Invested Balances - Admin | | D | (3,150,444.00) |
| 4166 | Allocations of Realized Authority- From Invested Balances - Benefit Payments | | M | (19,404,325.00) |
| 4167 | Allocations of Realized Authority - Transferred from Invested Balances - Admin | | D | 0.00 |
| 4167 | Allocations of Realized Authority - | | M | (47,000,000.00) |
| 5760 | US Claims Court Expense | 4,515,355.72 | | |
| 5760 | US Dept of Justice Expense | 1,826,530.01 | | |
| 4901 | Delivered Orders - Obligations, Unpaid | | | (6,341,885.73) |
| 5760 | US Claims Court Expense | 236,620.01 | | |
| 5760 | US Dept of Justice Expense | 4,506,469.99 | | |
| 4902 | Delivered Orders - Obligated, Paid | | D | (4,743,090.00) |
| 4394 | Receipts Unavailable for Obligation Upon Collection (Beg) | 2,023,773,437.40 | M | |
| 5311 | Interest on Investments | 41,555,989.28 | | |
| 5800 | Excise Taxes | 77,314,750.00 | | |
| 5765 | Transfers to Health Resources | (69,554,769.00) | | |
| 5760 | US Claims Court Expense | (4,751,975.73) | | |
| 5760 | US Dept of Justice Expenses | (6,333,000.00) | | |
| 4394 | Receipts Unavailable for Obligation Upon Collection (Ending) | | M | (2,062,004,431.95) |
| 4201 | Total Actual Resources - Collected Beg/End Bal | | | 2,023,773,437.40 |
| 101000 | Fund Balance with Treasury | 193.73 | | |
| 161000 | Investments at Par | 2,096,800,000.00 | | |
| 161100 | Less Discount @ Purchase | (7,353,082.78) | | |
| 2150 | Liability for Allocation | (22,554,769.00) | | |
| 2155 | Expenditure Payable | (4,887,910.00) | | |
| | Total Assets | | | 2,062,004,431.95 |
| | | | | (2,062,004,431.95) |
| | | | | 0.00 |

Vaccine Injury Compensation Fund
20X8175
Budget Reconciliation Summary (Final)
May 31, 2005

| <u>Account Number</u> | | <u>Amount</u> |
|-----------------------|--|--|
| 4114 | Less: Receipts Designated as Discretionary to cover Discretionary Transfers Out | D 4,743,090.00 |
| 4114 | Appropriated Trust Fund Receipts Mandatory | M 114,127,649.28 |
| 4166 | Allocations of Realized Authority- From Invested Balances - Admin | D (3,150,444.00) |
| 4166 | Allocations of Realized Authority- From Invested Balances - Benefit Payments | M (19,404,325.00) |
| 4167 | Allocations of Realized Authority - Transferred from Invested Balances - Admin | D 0.00 |
| 4167 | Allocations of Realized Authority - Transferred from Invested Balances - Ben Pmts | M (47,000,000.00) |
| 4901 | Delivered Orders - Obligations, Unpaid | D (6,341,885.73) |
| 4902 | Delivered Orders - Obligated, Paid | D (4,743,090.00) |
| 4394 | Receipts Unavailable for Obligation Upon Collection (Beg) | M (2,023,773,437.40) |
| 4394 | Receipts Unavailable for Obligation Upon Collection (Ending) | M (2,062,004,431.95) |
| 4201 | Total Actual Resources Collected - Beginning | 2,023,773,437.40 |
| 4201 | Total Actual Resources Collected - Ending | <u>2,023,773,437.40</u> <u>0.00</u> |

Vaccine Injury Trust Fund
20X8175
FACTS II Adjusted Trial Balance Report (Final)
May 31, 2005

| <u>Account</u> | <u>Beginning/ Ending Balance</u> | | <u>Amount</u> |
|----------------|--------------------------------------|---|--------------------|
| 1010 | E | | 193.73 |
| 1610 | B | | 2,014,648,000.00 |
| 1610 | E | | 2,096,800,000.00 |
| 1611 | E | | (7,353,082.78) |
| 4114 | E | M | 114,127,649.28 |
| 4114 | E | D | 4,743,090.00 |
| 4124 | E | | 0.00 |
| 4127 | B | | 0.00 |
| 4127 | E | | 0.00 |
| 4166 | E | M | (19,404,325.00) |
| 4166 | E | D | (3,150,444.00) |
| 4166 | B | M | 0.00 |
| 4166 | B | D | 0.00 |
| 4167 | E | M | (47,000,000.00) |
| 4167 | E | D | 0.00 |
| 4201 | B | | 2,023,773,437.40 |
| 4201 | E | | 2,023,773,437.40 |
| 4384 | B | | 0.00 |
| 4384 | E | | 0.00 |
| 4620 | B | | 0.00 |
| 4620 | E | | 0.00 |
| 4394 | B | M | (2,023,773,437.40) |
| 4394 | E | M | (2,062,004,431.95) |
| 4901 | E | D | (6,341,885.73) |
| 4902 | E | D | (4,743,090.00) NEW |
| 4902 | E | D | 0.00 BAL |
| | | | 0.00 |

Vaccine Injury Compensation Trust Fund

| 2150 Payable | | 2155 Payable | |
|---------------------|------------------------|---------------------|-----------------------|
| 9/30/2004 Balance | 0.00 | 9/30/2004 Balance | 0.00 |
| 10/04 Activity | 0.00 | 10/04 Activity | 236,620.01 |
| 11/04 Activity | 0.00 | 11/04 Activity | 0.00 |
| 12/04 Activity | 0.00 | 12/04 Activity | 0.00 |
| 12/04 Adjustments | <u>(69,554,769.00)</u> | 12/04 Adjustments | <u>0.00</u> |
| | (69,554,769.00) | | 236,620.01 |
| 01/05 Activity | 20,000,000.00 | 01/05 Activity | 0.00 |
| 01/05 Adjustments | <u>0.00</u> | 01/05 Adjustments | <u>0.00</u> |
| | (49,554,769.00) | | 236,620.01 |
| 02/05 Activity | 10,000,000.00 | 02/05 Activity | 0.00 |
| 02/05 Adjustments | <u>(39,554,769.00)</u> | 02/05 Adjustments | <u>(9,631,000.00)</u> |
| | (39,554,769.00) | | (9,394,379.99) |
| 03/05 Activity | 14,000,000.00 | 03/05 Activity | 4,506,469.99 |
| 03/05 Adjustments | <u>(25,554,769.00)</u> | 03/05 Adjustments | <u>(4,887,910.00)</u> |
| | (25,554,769.00) | | (4,887,910.00) |
| 04/05 Activity | | 04/05 Activity | |
| 04/05 Adjustments | <u>(25,554,769.00)</u> | 04/05 Adjustments | <u>(4,887,910.00)</u> |
| | (25,554,769.00) | | (4,887,910.00) |
| 05/05 Activity | 3,000,000.00 | 05/05 Activity | |
| 05/05 Adjustments | <u>(22,554,769.00)</u> | 05/05 Adjustments | <u>(4,887,910.00)</u> |
| | (22,554,769.00) | | (4,887,910.00) |
| 06/05 Activity | | 06/05 Activity | |
| 06/05 Adjustments | <u>(22,554,769.00)</u> | 06/05 Adjustments | <u>(4,887,910.00)</u> |
| | (22,554,769.00) | | (4,887,910.00) |
| 07/05 Activity | | 07/05 Activity | |
| 07/05 Adjustments | <u>(22,554,769.00)</u> | 07/05 Adjustments | <u>(4,887,910.00)</u> |
| | (22,554,769.00) | | (4,887,910.00) |
| 08/05 Activity | | 08/05 Activity | |
| 08/05 Adjustments | <u>(22,554,769.00)</u> | 08/05 Adjustments | <u>(4,887,910.00)</u> |
| | (22,554,769.00) | | (4,887,910.00) |
| 09/05 Activity | | 09/05 Activity | |
| 09/05 Adjustments | <u>(22,554,769.00)</u> | 09/05 Adjustments | <u>(4,887,910.00)</u> |
| | (22,554,769.00) | | (4,887,910.00) |
| Actual Transfers | 47,000,000.00 | Actual Transfers | 4,743,090.00 |