

**Federal Hospital
Insurance Trust Fund
75X8005
January 2021
Table of Contents**

	Page(s)
Footnotes	2-3
Trial Balance	4-6
Balance Sheet	7
Income Statement	8
HCFAC Trial Balance	9

**Federal Hospital
Insurance Trust Fund
75X8005
January 2021
Footnotes**

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

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

FMB acts as a service organization which processes receipts, disbursements, and transfers related to the FHI 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 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.

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.

**Federal Hospital
Insurance Trust Fund
75X8005
January 2021
Footnotes (Continued)**

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) Equity

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

(h) Interest Revenue

Interest revenue is reported based on the amounts received and recorded by 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>
\$7,108,779.68	\$1,171,044,982.72

(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 the 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 and the General Fund (Operating Expenses/Program Costs)

In the case of the FHI trust fund, Fiscal Service is authorized by law to receive direct reimbursement from the trust funds for certain administrative expenses (operating expenses/program costs). Also, the Secretary of the Treasury is directed by law to charge trust funds to reimburse the General Fund for administrative expenses incurred by other Treasury bureaus in performing activities related to administering the trust funds. These reimbursement amounts are determined by Treasury based on its assessment of the estimated cost of the services provided. Reimbursements to Treasury bureaus and the General Fund are reported based on the disbursement request amounts received and recorded by 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 Hospital Insurance Trust Fund
Trial Balance - Unaudited
75X8005
January 1, 2021 through January 31, 2021
Period Name: 2021-04

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	17,610,590.15	32,744,501,044.29	32,706,481,869.84	55,629,764.60
133500	-	-	-	EXPENDITURE TRANSFERS RECEIVABLE	0.00	0.00	0.00	0.00
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	0.00	216,478,217.33	13,951,327.60	202,526,889.73
161000	-	-	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	134,504,943,000.00	30,312,739,000.00	26,899,785,000.00	137,917,897,000.00
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-134,315,573,848.07	0.00	0.00	-134,315,573,848.07
	SUM BEA / YEAR OF BA				206,979,742.08	63,273,718,261.62	59,620,218,197.44	3,860,479,806.26
SUM USSGL					206,979,742.08	63,273,718,261.62	59,620,218,197.44	3,860,479,806.26
411400	M	N	TFMA53110010	INTEREST ON INVESTMENTS	1,163,936,203.04	7,108,779.68	0.00	1,171,044,982.72
		N	TFMA53200300	CIVIL MONETARY PENALTIES (.047)	8,903,581.21	8,019,578.18	0.00	16,923,159.39
		N	TFMA53200600	CIVIL PENALTIES AND DAMAGES, DOJ (.049)*	110,293,085.33	41,815,414.34	479,961.14	151,628,538.53
		N	TFMA56000100	GIFTS (.042)	75.50	50.00	0.00	125.50
		N	TFMA57500600	3% ADMIN EXPENSE REIMB., DOJ (.049)*	4,371,889.94	1,726,903.08	0.00	6,098,793.02
		N	TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	128,321.79	0.00	0.00	128,321.79
		N	TFMA57504200	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS	-417.16	0.00	0.00	-417.16
		N	TFMA57504300	INCOME TAX ON BENEFITS - CMS (.035)*	0.00	3,679,000,000.00	0.00	3,679,000,000.00
		N	TFMA57506700	DOJ ASSET FORFEITURES	48,454,224.43	0.00	0.00	48,454,224.43
		N	TFMA58010400	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES	79,381,204,519.83	22,980,000,000.00	0.00	102,361,204,519.83
		N	TFMA58010500	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	563,872,938.60	3,207,000,000.00	0.00	3,770,872,938.60
		N	TFMA59000100	OTHER INCOME (.029)	29,738.60	0.00	0.00	29,738.60
		N	TFMA59000200	PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009)	1,019,935,925.00	388,659,519.11	0.00	1,408,595,444.11
		N	TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	93,265,982.46	15,777,366.60	0.00	109,043,349.06
		N	TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	13,935,479.38	29,247,288.55	0.00	43,182,767.93
		N	TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	2,968,824,098.00	2,085,510,313.00	0.00	5,054,334,411.00
	SUM BEA / YEAR OF BA				85,377,155,645.95	32,443,865,212.54	479,961.14	117,820,540,897.35
SUM USSGL					85,377,155,645.95	32,443,865,212.54	479,961.14	117,820,540,897.35
412900	D	N	TFMA57654600	HCFAC DISCRETIONARY, CMS	8,555,895.06	0.00	152,661,313.51	-144,105,418.45
		N	TFMA57655200	HCFAC DOJ DISCRETIONARY, CMS	-25,029,250.65	0.00	922,121.97	-25,951,372.62
		N	TFMA57655300	HCFAC OIG DISCRETIONARY, CMS	-425,576.43	0.00	0.00	-425,576.43
		N	TFMA57655400	HCFAC OTHER HHS DISC, CMS	-71,063,123.88	0.00	0.00	-71,063,123.88
	SUM BEA / YEAR OF BA				-87,962,055.90	0.00	153,583,435.48	-241,545,491.38
412900	M	N	TFMA57650200	TRANSFERS OUT - DOJ	-7,322,170.15	0.00	934,025.65	-8,256,195.80
		N	TFMA57650300	TRANSFERS OUT - HHS OIG	-91,595,452.18	0.00	12,354,885.35	-103,950,337.53
		N	TFMA57650400	TRANSFERS OUT - HHS MIP	-195,378,022.27	100,000,000.00	76,840,985.67	-172,219,007.94
		N	TFMA57650500	TRANSFERS OUT - FBI	-65,438,479.90	0.00	35,704,676.10	-101,143,156.00
	SUM BEA / YEAR OF BA				-359,734,124.50	100,000,000.00	125,834,572.77	-385,568,697.27
SUM USSGL					-447,696,180.40	100,000,000.00	279,418,008.25	-627,114,188.65
416700	M	N	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	-83,397,728,353.20	181,117,405.71	28,709,369,043.81	-111,925,979,991.30
	SUM BEA / YEAR OF BA				-83,397,728,353.20	181,117,405.71	28,709,369,043.81	-111,925,979,991.30
SUM USSGL					-83,397,728,353.20	181,117,405.71	28,709,369,043.81	-111,925,979,991.30
420100	-	-	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-56,373,350,129.44	0.00	0.00	-56,373,350,129.44
		-	-	TOTAL ACTUAL RESOURCES - COLLECTED	190,123,351,682.24	0.00	0.00	190,123,351,682.24
	SUM BEA / YEAR OF BA				133,750,001,552.80	0.00	0.00	133,750,001,552.80
SUM USSGL					133,750,001,552.80	0.00	0.00	133,750,001,552.80
439700	M	B	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION - CURRENT-YEAR BALANCES	73,040,421.66	0.00	0.00	73,040,421.66
		N	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION - CURRENT-YEAR BALANCES	-107,614,494,310.51	0.00	0.00	-107,614,494,310.51
		X	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION - CURRENT-YEAR BALANCES	-26,208,547,663.95	0.00	0.00	-26,208,547,663.95
	SUM BEA / YEAR OF BA				-133,750,001,552.80	0.00	0.00	-133,750,001,552.80
SUM USSGL					-133,750,001,552.80	0.00	0.00	-133,750,001,552.80
462000	-	B	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	77,052,429.00	8,640,388.00	0.00	85,692,817.00
		B	TFMA57600300	SALARIES & EXPENSES - CMS (33)*	246,638,349.85	98,386,644.65	0.00	345,024,994.50
		B	TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	107,192,488.37	32,274,575.49	0.00	139,467,063.86
		B	TFMA57604100	HITECH	1,447,519.71	0.00	0.00	1,447,519.71
		B	TFMA57604700	MEDICARE ACCESS CHIP CMS	156,781.34	27,586.56	0.00	184,367.90
		B	TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	4,419,757.00	2,090,456.99	0.00	6,510,213.99
		B	XXXXXXXXXXXX	DEFAULT CAM1	3,723,118,227.57	0.00	0.00	3,723,118,227.57

Federal Hospital Insurance Trust Fund
Trial Balance - Unaudited
75X8005
January 1, 2021 through January 31, 2021
Period Name: 2021-04

USSGL	BEA CATEGORY	YEAR OF BA	COST CENTER	USSGL/COST CENTER DESCRIPTION	BEGINNING BALANCE	PERIOD NET DR	PERIOD NET CR	ENDING BALANCE
		N	TFMA53110010	INTEREST ON INVESTMENTS	-1,163,936,203.04	0.00	7,108,779.68	-1,171,044,982.72
		N	TFMA53200300	CIVIL MONETARY PENALTIES (.047)	-8,903,581.21	0.00	8,019,578.18	-16,923,159.39
		N	TFMA53200600	CIVIL PENALTIES AND DAMAGES, DOJ (.049)*	-110,293,085.33	479,961.14	41,815,414.34	-151,628,538.53
		N	TFMA56000100	GIFTS (.042)	-75.50	0.00	50.00	-125.50
		N	TFMA57500600	3% ADMIN EXPENSE REIMB., DOJ (.049)*	-4,371,889.94	0.00	1,726,903.08	-6,098,793.02
		N	TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	-128,321.79	0.00	0.00	-128,321.79
		N	TFMA57504200	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS	417.16	0.00	0.00	417.16
		N	TFMA57504300	INCOME TAX ON BENEFITS - CMS (.035)*	0.00	0.00	3,679,000,000.00	-3,679,000,000.00
		N	TFMA57506700	DOJ ASSET FORFEITURES	-48,454,224.43	0.00	0.00	-48,454,224.43
		N	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	169,540,379.00	66,000,945.00	0.00	235,541,324.00
		N	TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	11,690,881.00	1,749,656.00	0.00	13,440,537.00
		N	TFMA57600300	SALARIES & EXPENSES - CMS (33)*	127,316,588.62	52,191,851.09	19,518,426.04	159,990,013.67
		N	TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	12,154,344.64	2,520,732.02	0.00	14,675,076.66
		N	TFMA57604100	HITECH	1,479,724.19	899,637.47	0.00	2,379,361.66
		N	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	83,397,728,353.20	28,709,369,043.81	181,117,405.71	111,925,979,991.30
		N	TFMA57650200	TRANSFERS OUT - DOJ	7,322,170.15	934,025.65	0.00	8,256,195.80
		N	TFMA57650300	TRANSFERS OUT - HHS OIG	91,595,452.18	12,354,885.35	0.00	103,950,337.53
		N	TFMA57650400	TRANSFERS OUT - HHS MIP	195,378,022.27	76,840,985.67	100,000,000.00	172,219,007.94
		N	TFMA57650500	TRANSFERS OUT - FBI	65,438,479.90	35,704,676.10	0.00	101,143,156.00
		N	TFMA57654600	HCFAC DISCRETIONARY, CMS	-8,555,895.06	152,661,313.51	0.00	144,105,418.45
		N	TFMA57655200	HCFAC DOJ DISCRETIONARY, CMS	25,029,250.65	922,121.97	0.00	25,951,372.62
		N	TFMA57655300	HCFAC OIG DISCRETIONARY, CMS	425,576.43	0.00	0.00	425,576.43
		N	TFMA57655400	HCFAC OTHER HHS DISC, CMS	71,063,123.88	0.00	0.00	71,063,123.88
		N	TFMA58010400	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES	-79,381,204,519.83	0.00	22,980,000,000.00	-102,361,204,519.83
		N	TFMA58010500	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	-563,872,938.60	0.00	3,207,000,000.00	-3,770,872,938.60
		N	TFMA59000100	OTHER INCOME (.029)	-29,738.60	0.00	0.00	-29,738.60
		N	TFMA59000200	PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009)	-1,019,935,925.00	0.00	388,659,519.11	-1,408,595,444.11
		N	TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-93,265,982.46	0.00	15,777,366.60	-109,043,349.06
		N	TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	-13,935,479.38	0.00	29,247,288.55	-43,182,767.93
		N	TFMA61000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	0.00	39,448,439.29	0.00	39,448,439.29
		N	TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	89,832.28	29,944.08	0.00	119,776.36
		N	TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-2,968,824,098.00	0.00	2,085,510,313.00	-5,054,334,411.00
		N	XXXXXXXXXXXX	DEFAULT CAM1	-3,723,118,227.57	0.00	0.00	-3,723,118,227.57
	SUM BEA / YEAR OF BA				-772,552,037.35	29,293,527,869.84	32,744,501,044.29	-4,223,525,211.80
SUM USSGL					-772,552,037.35	29,293,527,869.84	32,744,501,044.29	-4,223,525,211.80
490200	D	B	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-77,052,429.00	0.00	8,640,388.00	-85,692,817.00
		B	TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-246,638,349.85	0.00	98,386,644.65	-345,024,994.50
	SUM BEA / YEAR OF BA				-323,690,778.85	0.00	107,027,032.65	-430,717,811.50
490200	D	N	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-169,540,379.00	0.00	66,000,945.00	-235,541,324.00
		N	TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	-11,690,881.00	0.00	1,749,656.00	-13,440,537.00
		N	TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-127,316,588.62	19,518,426.04	52,191,851.09	-159,990,013.67
	SUM BEA / YEAR OF BA				-308,547,848.62	19,518,426.04	119,942,452.09	-408,971,874.67
490200	M	B	TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	-107,192,488.37	0.00	32,274,575.49	-139,467,063.86
		B	TFMA57604100	HITECH	-1,447,519.71	0.00	0.00	-1,447,519.71
		B	TFMA57604700	MEDICARE ACCESS CHIP CMS	-156,781.34	0.00	27,586.56	-184,367.90
		B	TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	-4,419,757.00	0.00	2,090,456.99	-6,510,213.99
	SUM BEA / YEAR OF BA				-113,216,546.42	0.00	34,392,619.04	-147,609,165.46
490200	M	N	TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	-12,154,344.64	0.00	2,520,732.02	-14,675,076.66
		N	TFMA57604100	HITECH	-1,479,724.19	0.00	899,637.47	-2,379,361.66
		N	TFMA61000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	0.00	0.00	39,448,439.29	-39,448,439.29
		N	TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	-89,832.28	0.00	29,944.08	-119,776.36
	SUM BEA / YEAR OF BA				-13,723,901.11	0.00	42,898,752.86	-56,622,653.97
SUM USSGL					-759,179,075.00	19,518,426.04	304,260,856.64	-1,043,921,505.60
531100	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-598,363,907.77	6,842,547.92	216,478,217.33	-807,999,577.18
	SUM BEA / YEAR OF BA				-598,363,907.77	6,842,547.92	216,478,217.33	-807,999,577.18
SUM USSGL					-598,363,907.77	6,842,547.92	216,478,217.33	-807,999,577.18
532000	M	-	TFMA53200300	CIVIL MONETARY PENALTIES (.047)	-8,903,581.21	0.00	8,019,578.18	-16,923,159.39
		-	TFMA53200600	CIVIL PENALTIES AND DAMAGES, DOJ (.049)*	-110,293,085.33	479,961.14	41,815,414.34	-151,628,538.53

Federal Hospital Insurance Trust Fund
Trial Balance - Unaudited
75X8005
January 1, 2021 through January 31, 2021
Period Name: 2021-04

USSGL	BEA CATEGORY	YEAR OF BA	COST CENTER	USSGL/COST CENTER DESCRIPTION	BEGINNING BALANCE	PERIOD NET DR	PERIOD NET CR	ENDING BALANCE
	SUM BEA / YEAR OF BA				-119,196,666.54	479,961.14	49,834,992.52	-168,551,697.92
SUM USSGL					-119,196,666.54	479,961.14	49,834,992.52	-168,551,697.92
560000	M	-	TFMA56000100	GIFTS (.042)	-75.50	0.00	50.00	-125.50
	SUM BEA / YEAR OF BA				-75.50	0.00	50.00	-125.50
SUM USSGL					-75.50	0.00	50.00	-125.50
575000	-	-	TFMA57500600	3% ADMIN EXPENSE REIMB., DOJ (.049)*	-4,371,889.94	0.00	1,726,903.08	-6,098,793.02
		-	TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	-128,321.79	0.00	0.00	-128,321.79
		-	TFMA57504200	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS	417.16	0.00	0.00	417.16
		-	TFMA57504300	INCOME TAX ON BENEFITS - CMS (.035)*	0.00	0.00	3,679,000,000.00	-3,679,000,000.00
		-	TFMA57506700	DOJ ASSET FORFEITURES	-48,454,224.43	0.00	0.00	-48,454,224.43
	SUM BEA / YEAR OF BA				-52,954,019.00	0.00	3,680,726,903.08	-3,733,680,922.08
SUM USSGL					-52,954,019.00	0.00	3,680,726,903.08	-3,733,680,922.08
576000	-	-	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	246,592,808.00	74,641,333.00	0.00	321,234,141.00
		-	TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	11,690,881.00	1,749,656.00	0.00	13,440,537.00
		-	TFMA57600300	SALARIES & EXPENSES - CMS (33)*	373,954,938.47	150,578,495.74	19,518,426.04	505,015,008.17
		-	TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	119,346,833.01	34,795,307.51	0.00	154,142,140.52
		-	TFMA57604100	HITECH	2,927,243.90	899,637.47	0.00	3,826,881.37
		-	TFMA57604700	MEDICARE ACCESS CHIP CMS	156,781.34	27,586.56	0.00	184,367.90
		-	TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	4,419,757.00	2,090,456.99	0.00	6,510,213.99
	SUM BEA / YEAR OF BA				759,089,242.72	264,782,473.27	19,518,426.04	1,004,353,289.95
SUM USSGL					759,089,242.72	264,782,473.27	19,518,426.04	1,004,353,289.95
576500	-	-	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	83,397,728,353.20	28,709,369,043.81	181,117,405.71	111,925,979,991.90
		-	TFMA57650200	TRANSFERS OUT - DOJ	7,322,170.15	934,025.65	0.00	8,256,195.80
		-	TFMA57650300	TRANSFERS OUT - HHS OIG	91,595,452.18	12,354,885.35	0.00	103,950,337.53
		-	TFMA57650400	TRANSFERS OUT - HHS MIP	195,378,022.27	76,840,985.67	100,000,000.00	172,219,007.94
		-	TFMA57650500	TRANSFERS OUT - FBI	65,438,479.90	35,704,676.10	0.00	101,143,156.00
		-	TFMA57654600	HCFAC DISCRETIONARY, CMS	-8,555,895.06	152,661,313.51	0.00	144,105,418.45
		-	TFMA57655200	HCFAC DOJ DISCRETIONARY, CMS	25,029,250.65	922,121.97	0.00	25,951,372.62
		-	TFMA57655300	HCFAC OIG DISCRETIONARY, CMS	425,576.43	0.00	0.00	425,576.43
		-	TFMA57655400	HCFAC OTHER HHS DISC, CMS	71,063,123.88	0.00	0.00	71,063,123.88
	SUM BEA / YEAR OF BA				83,845,424,533.60	28,988,787,052.06	281,117,405.71	112,553,094,179.95
SUM USSGL					83,845,424,533.60	28,988,787,052.06	281,117,405.71	112,553,094,179.95
580100	M	-	TFMA58010400	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES	-79,381,204,519.83	0.00	22,980,000,000.00	-102,361,204,519.83
		-	TFMA58010500	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	-563,872,938.60	0.00	3,207,000,000.00	-3,770,872,938.60
	SUM BEA / YEAR OF BA				-79,945,077,458.43	0.00	26,187,000,000.00	-106,132,077,458.43
SUM USSGL					-79,945,077,458.43	0.00	26,187,000,000.00	-106,132,077,458.43
590000	-	-	TFMA59000100	OTHER INCOME (.029)	-29,738.60	0.00	0.00	-29,738.60
		-	TFMA59000200	PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009)	-1,019,935,925.00	0.00	388,659,519.11	-1,408,595,444.11
		-	TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-93,265,982.46	0.00	15,777,366.60	-109,043,349.06
		-	TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	-13,935,479.38	0.00	29,247,288.55	-43,182,767.93
	SUM BEA / YEAR OF BA				-1,127,167,125.44	0.00	433,684,174.26	-1,560,851,299.70
SUM USSGL					-1,127,167,125.44	0.00	433,684,174.26	-1,560,851,299.70
610000	-	-	TFMA61000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	0.00	39,448,439.29	0.00	39,448,439.29
		-	TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	89,832.28	29,944.08	0.00	119,776.36
		-	TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-2,968,824,098.00	0.00	2,085,510,313.00	-5,054,334,411.00
	SUM BEA / YEAR OF BA				-2,968,734,265.72	39,478,383.37	2,085,510,313.00	-5,014,766,195.35
SUM USSGL					-2,968,734,265.72	39,478,383.37	2,085,510,313.00	-5,014,766,195.35
GRAND TOTAL					0.00	154,612,117,593.51	154,612,117,593.51	0.00

Federal Hospital Insurance Trust Fund
Balance Sheet - Unaudited
75X8005
 January 31, 2021
 Period Name: 2021-04

ACCOUNT TYPE	ACCOUNT DESCRIPTION	ENDING BALANCE
ASSETS	FUND BALANCE WITH TREASURY	55,629,764.60
	INTEREST RECEIVABLE - INVESTMENTS	202,526,889.73
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	137,917,897,000.00
TOTAL		<u>138,176,053,654.33</u>
LIABILITY & EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-134,315,573,848.07
	NET INCOME	-3,860,479,806.26
TOTAL		<u>-138,176,053,654.33</u>

**Federal Hospital Insurance Trust Fund
Income Statement - Unaudited
75X8005**

October 1, 2020 through January 31, 2021
Period Name: 2021-04

REVENUE TYPE	USSGL	USSGL DESCRIPTION	COST CENTER	COST CENTER DESCRIPTION	ACTIVITY	ENDING BALANCE
INCOME	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-209,635,669.41	-807,999,577.18
	SUM USSGL				-209,635,669.41	-807,999,577.18
	532000	PENALTIES AND FINES REVENUE - NON EXCHANGE	TFMA53200300	CIVIL MONETARY PENALTIES (.047)	-8,019,578.18	-16,923,159.39
			TFMA53200600	CIVIL PENALTIES AND DAMAGES, DOJ (.049)*	-41,335,453.20	-151,628,538.53
	SUM USSGL				-49,355,031.38	-168,551,697.92
	560000	DONATED REVENUE - FINANCIAL RESOURCES	TFMA56000100	GIFTS (.042)	-50.00	-125.50
	SUM USSGL				-50.00	-125.50
	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57500600	3% ADMIN EXPENSE REIMB., DOJ (.049)*	-1,726,903.08	-6,098,793.02
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	0.00	-128,321.79
			TFMA57504200	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS	0.00	417.16
			TFMA57504300	INCOME TAX ON BENEFITS - CMS (.035)*	-3,679,000,000.00	-3,679,000,000.00
			TFMA57506700	DOJ ASSET FORFEITURES	0.00	-48,454,224.43
	SUM USSGL				-3,680,726,903.08	-3,733,680,922.08
	580100	TAX REVENUE COLLECTED - INDIVIDUAL	TFMA58010400	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES	-22,980,000,000.00	-102,361,204,519.83
			TFMA58010500	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	-3,207,000,000.00	-3,770,872,938.60
	SUM USSGL				-26,187,000,000.00	-106,132,077,458.43
	590000	OTHER REVENUE - EXCHANGE	TFMA59000200	PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009)	-388,659,519.11	-1,408,595,444.11
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-15,777,366.60	-109,043,349.06
		OTHER REVENUE - NON-EXCHANGE	TFMA59000100	OTHER INCOME (.029)	0.00	-29,738.60
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	-29,247,288.55	-43,182,767.93
	SUM USSGL				-433,684,174.26	-1,560,851,299.70
TOTAL				-30,560,401,828.13	-112,403,161,080.81	
EXPENSES	576000	EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	74,641,333.00	321,234,141.00
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	1,749,656.00	13,440,537.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	131,060,069.70	505,015,008.17
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	34,795,307.51	154,142,140.52
			TFMA57604100	HITECH	899,637.47	3,826,881.37
			TFMA57604700	MEDICARE ACCESS CHIP CMS	27,586.56	184,367.90
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	2,090,456.99	6,510,213.99
	SUM USSGL				245,264,047.23	1,004,353,289.95
	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	28,528,251,638.10	111,925,979,991.30
			TFMA57650200	TRANSFERS OUT - DOJ	934,025.65	8,256,195.80
			TFMA57650300	TRANSFERS OUT - HHS OIG	12,354,885.35	103,950,337.53
			TFMA57650400	TRANSFERS OUT - HHS MIP	-23,159,014.33	172,219,007.94
			TFMA57650500	TRANSFERS OUT - FBI	35,704,676.10	101,143,156.00
			TFMA57654600	HCFAC DISCRETIONARY, CMS	152,661,313.51	144,105,418.45
			TFMA57655200	HCFAC DOJ DISCRETIONARY, CMS	922,121.97	25,951,372.62
			TFMA57655300	HCFAC OIG DISCRETIONARY, CMS	0.00	425,576.43
			TFMA57655400	HCFAC OTHER HHS DISC, CMS	0.00	71,063,123.88
	SUM USSGL				28,707,669,646.35	112,553,094,179.95
	610000	OPERATING EXPENSES/PROGRAM COSTS	TFMA61000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	39,448,439.29	39,448,439.29
			TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	29,944.08	119,776.36
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-2,085,510,313.00	-5,054,334,411.00
SUM USSGL				-2,046,031,929.63	-5,014,766,195.35	
TOTAL				26,906,901,763.95	108,542,681,274.55	
GRAND TOTAL				-3,653,500,064.18	-3,860,479,806.26	

Federal Hospital Insurance Trust Fund
HCFAC Trial Balance - Unaudited
 January 31, 2021
 Period Name: 2021-04

Tier Treas Symbol	USSGL Parent	Amount	Federal Indicator	BOC	Trx Partner Code	Covd/Uncovd	Exch_Nonexch	Dir/Reim	Apport_Cat	Budget Subfunction	Cust Non Cust
75211806	1010	-54,553,017.45	F		099 0000	-	-	-	-	401	A
75211806		54,553,017.45	F		075 8005	-	-	-	-	401	A
75211806	3101	-54,553,017.45	F		099 0000	-	-	-	-	401	A
75211806	3107	54,553,017.45	T		099 0000	-	-	-	-	401	A
75211806	4119	54,553,017.45	T		075 8005	-	-	-	-	401	A
75211806	4902	-54,553,017.45	F	00	075 8005	-	-	D	C	401	A
75211806	5700	-54,553,017.45	T		099 0000	-	-	-	-	401	A
75211806	5760	54,553,017.45	F		075 8005	-	-	-	-	401	A