

# Federal Hospital Insurance Trust Fund

20X8005

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**Federal Hospital  
Insurance Trust Fund**

**20X8005**

**Noteworthy News**

1. There are no noteworthy news items for March 2007.

**Federal Hospital Insurance Trust Fund  
20X8005  
Trial Balance (Final)  
February 28, 2007 Through March 31, 2007**

RUN DATE: 04/19/07  
RUN TIME: 11:19:18

ACCT#	G/L DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	10,892,470.10	39,834,978,635.53	39,188,973,824.30	656,897,281.33
1335	OTHER RECEIVABLES	600,570,000.00	129,470,000.00	0.00	730,040,000.00
1340	ACCRUED INCOME RECEIVABLE	2,570,756,649.29	1,389,281,293.05	29,400,015.15	3,930,637,927.19
1610	PRINCIPAL ON INVESTMENTS	306,757,976,000.00	17,050,485,000.00	21,718,363,000.00	302,090,098,000.00
	<b>TOTAL ASSETS</b>	<b>309,940,195,119.39</b>	<b>58,404,214,928.58</b>	<b>60,936,736,839.45</b>	<b>307,407,673,208.52</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	19,435,720,861.61	21,877,674,950.45	21,506,065,373.79	19,064,111,284.95
2155	EXPENDITURE TRANSFER PAY	676,279,363.16	228,337,850.95	981,252,622.24	1,429,194,134.45
	<b>TOTAL LIABILITIES</b>	<b>20,112,000,224.77</b>	<b>22,106,012,801.40</b>	<b>22,487,317,996.03</b>	<b>20,493,305,419.40</b>
	<b>TOTAL NET ASSETS</b>	<b>289,828,194,894.62</b>	<b>80,510,227,729.98</b>	<b>83,424,054,835.48</b>	<b>286,914,367,789.12</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	286,109,821,701.27	0.00	0.00	286,109,821,701.27
	<b>TOTAL CAPITAL</b>	<b>286,109,821,701.27</b>	<b>0.00</b>	<b>0.00</b>	<b>286,109,821,701.27</b>
<b>INCOME</b>					
5311	INTEREST ON INVESTMENTS	6,604,907,822.10	29,400,015.15	1,417,639,664.91	7,993,147,471.86
5600	GIFTS	20,061.38	0.00	0.00	20,061.38
5750	3% ADMIN EXP REIMBURSEMENT/DOJ	3,529,496.97	0.00	22,747.84	3,552,244.81
5750	HOSPITAL INSURANCE UNINSURED	0.00	0.00	239,000,000.00	239,000,000.00
5750	FEDERAL UNINSURED PAYMENTS	0.00	0.00	229,000,000.00	229,000,000.00
5750	GF TRANSFER PROGRAM MANAGEMENT	0.00	0.00	175,000,000.00	175,000,000.00
5750	REIMBURSE UNION ACTIVITY	206,340.66	0.00	178,728.43	385,069.09
5750	RAILROAD FINANCIAL INTERCHANGE	127,570,000.00	0.00	129,470,000.00	257,040,000.00
5750	FRAUD/ABUSE APPROPRIATION FBI	0.00	0.00	118,218,000.00	118,218,000.00
5750	INCOME TAX CR REIMB - SECA, SSA	0.00	9,529.39	9,529.39	0.00
5750	CMS INTERFUND INT REC	0.00	0.00	2,290,702.00	2,290,702.00
5750	INCOME TAX CR REIM - SECA, CMS	8,078.10	0.00	9,529.39	17,607.49
5750	INCOME TAX ON BENEFITS - CMS	1,780,000,000.00	0.00	0.00	1,780,000,000.00
5800	EMPLOYMENT TAX RECEIPTS - FICA	72,927,799,915.80	0.00	16,069,306,351.48	88,997,106,267.28
5800	EMPLOYMENT TAX RECEIPTS - SECA	2,581,195,682.38	232,000.00	626,168,651.42	3,207,132,333.80
5900	OTHER INCOME	2,105,015.53	0.00	32,768.00	2,137,783.53
5900	PREMIUMS UNINSURED INDIVIDUALS	1,110,958,427.30	0.00	278,926,027.50	1,389,884,454.80
5900	BASIC PREMIUMS MEDICARE ADVANTAGE	27,889,123.73	0.00	5,954,277.00	33,843,400.73
5320	CIVIL MONETARY PENALTIES	3,206,861.49	2,207.00	482,613.72	3,687,268.21
5320	CIVIL PENALTIES & DAMAGES - CMS	(8,782,475.58)	32,228.10	536,768.10	(8,277,935.58)
5320	CIVIL PENALTIES & DAMAGES - DOJ	114,104,487.77	0.00	752,503.27	114,856,991.04
	<b>TOTAL INCOME</b>	<b>85,274,718,837.63</b>	<b>29,675,979.64</b>	<b>19,292,998,862.45</b>	<b>104,538,041,720.44</b>
<b>EXPENSES</b>					
5760	SSA LAE ANNUAL	342,489,058.26	359,232,097.15	54,332,914.00	647,388,241.41
5760	SSA LAE NO YEAR	2,815,693.12	7,406,256.40	0.00	10,221,949.52
5760	SALARIES & EXPENSES - CMS	440,736,862.77	743,581,348.88	259,391,222.43	924,926,989.22
5760	UPWARD ADJUSTMENT - SSA LAE ANNUAL	14,642,009.01	0.00	0.00	14,642,009.01
5765	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	80,315,999,999.68	43,324,696,637.39	21,820,696,637.39	101,819,999,999.68
5765	TRANSFERS OUT - DOJ	0.00	1,783,798.09	1,783,798.09	0.00
5765	TRANSFERS OUT - HHS OIG	0.00	4,996,957.67	4,996,957.67	0.00
5765	TRANSFERS OUT - HHS MIP	1,098,558,320.00	57,033,362.95	57,033,362.95	1,098,558,320.00
5765	TRANSFERS OUT - FBI	0.00	118,218,000.00	118,218,000.00	0.00
6100	TREASURY ADMIN EXPENSE - GF	56,901,183.03	8,562,268.74	0.00	65,463,451.77
6100	TREASURY ADMIN EXPENSE - BPD	86,525.41	20,128.57	0.00	106,653.98
6100	MEDICARE REFUNDS	(715,884,007.00)	0.00	131,927,975.00	(847,811,982.00)
	<b>TOTAL EXPENSE</b>	<b>81,556,345,644.28</b>	<b>44,625,530,855.84</b>	<b>22,448,380,867.53</b>	<b>103,733,495,632.59</b>
	<b>TOTAL EQUITY</b>	<b>289,828,194,894.62</b>	<b>44,655,206,835.48</b>	<b>41,741,379,729.98</b>	<b>286,914,367,789.12</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>125,165,434,565.46</b>	<b>125,165,434,565.46</b>	<b>0.00</b>

**Federal Hospital Insurance Trust Fund  
20X8005  
Balance Sheet (Final)  
March 31, 2007**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	656,897,281.33	\$ 656,897,281.33
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**Receivables**

Interest Receivable	\$	3,930,637,927.19	
1 Other Receivables		730,040,000.00	
	\$		4,660,677,927.19

**Investments**

2 Principal On Investments	\$	302,090,098,000.00	\$ 302,090,098,000.00
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<b>TOTAL ASSETS</b>	<b>\$</b>	<b>307,407,673,208.52</b>
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**LIABILITIES & EQUITY**

**Liabilities**

3 Other Liabilities	\$	19,064,111,284.95	
4 Expenditure Transfer Pay		1,429,194,134.45	
	\$		20,493,305,419.40

**Equity**

Beginning Balance	\$	286,109,821,701.27	
Net Change		804,546,087.85	
	\$		286,914,367,789.12

<b>TOTAL LIABILITY/EQUITY</b>	<b>\$</b>	<b>307,407,673,208.52</b>
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**Footnotes:**

- 1 This includes RRB accrual.
- 2 Details about principal holdings and investment transaction data can be viewed at <http://www.federalinvestments.gov/dfi/dfifederalinvestreports.htm>
- 3 This includes the CMS's Benefit Payment accrual of \$18,067,340,730.83 and HCFA's MIP accrual of \$996,770,554.12
- 4 This includes the SSA's LAE accrual of \$505,044,300.01 and CMS's Salaries & Expenses accrual of \$924,149,834.44.

**Federal Hospital Insurance Trust Fund  
20X8005  
Income Statement (Final)  
October 1, 2006 Through March 31, 2007**

<b>RECEIPTS</b>	<u><b>Current Month</b></u>	<u><b>Year-To-Date</b></u>
<b>Revenue</b>		
3% Admin Exp Reimbursement/DOJ	\$ 22,747.84	\$ 3,552,244.81
Civil Monetary Penalties	480,406.72	3,687,268.21
Civil Penalties & Damages/DOJ	752,503.27	114,856,991.04
Civil Penalties & Damages/CMS	504,540.00	(8,277,935.58)
Employment Tax Receipts - FICA	16,069,306,351.48	88,997,106,267.28
Employment Tax Receipts - SECA	625,936,651.42	3,207,132,333.80
Federal Uninsured Payments	229,000,000.00	229,000,000.00
Fraud/Abuse Appropriation FBI	118,218,000.00	118,218,000.00
GF Transfer Program Management	175,000,000.00	175,000,000.00
Gifts	0.00	20,061.38
Hospital Insurance Uninsured	239,000,000.00	239,000,000.00
Income Tax on Benefits	0.00	1,780,000,000.00
Income Tax Credit Reimb - SECA	9,529.39	17,607.49
Other Income	32,768.00	2,137,783.53
Premiums Uninsured Individuals	278,926,027.50	1,389,884,454.80
Railroad Financial Interchange	129,470,000.00	257,040,000.00
Reimburse Union Activity	178,728.43	385,069.09
CMS Interfund Int Rec	2,290,702.00	2,290,702.00
Basic Premiums Medicare Advantage	5,954,277.00	33,843,400.73
<b>Total Revenue</b>	<b>\$ 17,875,083,233.05</b>	<b>\$ 96,544,894,248.58</b>
<b>Investment Income</b>		
1. Interest on Investments	1,388,239,649.76	7,993,147,471.86
<b>Total Investment Income</b>	<b>\$ 1,388,239,649.76</b>	<b>\$ 7,993,147,471.86</b>
<b>Net Receipts</b>	<b>\$ 19,263,322,882.81</b>	<b>\$ 104,538,041,720.44</b>
<b>DISBURSEMENTS</b>		
<b>Outlays</b>		
Salaries & Expenses - CMS	\$ 484,190,126.45	\$ 924,926,989.22
SSA LAE Annual	304,899,183.15	647,388,241.41
SSA LAE No Year	7,406,256.40	10,221,949.52
Treasury Admin Expense - BPD	20,128.57	106,653.98
Treasury Admin Expense - GF	8,562,268.74	65,463,451.77
Upward Adjustment - SSA LAE Annual	0.00	14,642,009.01
<b>Total Outlays</b>	<b>\$ 805,077,963.31</b>	<b>\$ 1,662,749,294.91</b>
<b>NonExpenditure Transfers</b>		
Transfers Out - Benefit Payments, CMS	\$ 21,504,000,000.00	\$ 101,819,999,999.68
Transfers Out - HHS MIP	0.00	1,098,558,320.00
Transfers Out - HHS OIG	0.00	0.00
Transfers Out - DOJ	0.00	0.00
<b>Total NonExpenditure Transfers</b>	<b>\$ 21,504,000,000.00</b>	<b>\$ 102,918,558,319.68</b>
<b>Offsetting Receipts</b>		
Medicare Refunds	\$ (131,927,975.00)	\$ (847,811,982.00)
<b>Total Offsetting Receipts</b>	<b>\$ (131,927,975.00)</b>	<b>\$ (847,811,982.00)</b>
<b>Total Disbursements</b>	<b>\$ 22,177,149,988.31</b>	<b>\$ 103,733,495,632.59</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ (2,913,827,105.50)</b>	<b>\$ 804,546,087.85</b>

**Footnotes:**

1. Interest on Investments is reported on the accrual basis. Includes interest collected, premium paid, and accrued interest purchased.

	<u><b>Current Month</b></u>	<u><b>Year-to-Date</b></u>
Interest on Investments Cash Basis:	\$ 28,358,371.86	\$ 7,976,592,458.39

2. Revenues are reported on the accrual basis. Revenues include actual receipts and accruals.

Railroad Financial Interchange Cash Basis	\$ 0.00	\$ 0.00
Int Reimbursement From Railroad Cash Basis	\$ 0.00	\$ 0.00

**Federal Hospital Insurance Trust Fund  
20X8005  
Budget Reconciliation (Final)  
March 31, 2007**

**Proprietary Accounts**

<u>Security Number / Account Number</u>	<u>Title</u>	<u>Amount</u>	<u>M/D</u>	<u>Total</u>
	Interest on Investments(Cash)	7,976,592,458.39		
575031	CMS Interfund Int Rec	2,290,702.00		
560001	Gifts	20,061.38		
575000	Civil Monetary Penalties .47	3,677,053.71		
575001	Civil Penalties & Damages/CMS .49	(8,277,935.58)		
575005	Civil Penalties & Damages/DOJ .49	114,856,991.04		
575006	3% Admin Exp Reimbursement DOJ .49	3,552,244.81		
575007	Hospital Insurance Uninsured	239,000,000.00		
575008	Federal Uninsured Payments	229,000,000.00		
575009	GF Transfer Program Management	175,000,000.00		
575010	Reimburse Union Activities	385,069.09		
575019	Fraud/Abuse Appropriation - FBI	118,218,000.00		
575042	Income Tax Credit Reimbursement - SECA	17,607.49		
575043	Income Tax on Benefits	1,780,000,000.00		
580004	Employment Tax Receipts - FICA	88,997,106,267.28		
580005	Employment Tax Receipts - SECA	3,207,132,333.80		
590001	Other Income	2,137,783.53		
590002	Premiums Uninsured Individuals	1,389,884,454.80		
590015	Basic Premiums Medicare Advantage	33,843,400.73		
610011	Medicare Refunds	847,811,982.00		
<b>411400</b>	<b>Appropriated Trust Fund Receipts (Public Law 103296)</b>			<b>105,112,248,474.47</b>
<b>411400</b>	<b>Less: Receipts Designated as Discretionary to Cover Discretionary Budget Authority</b>		<b>D</b>	<b>1,671,203,264.85</b>
<b>411400</b>	<b>Appropriated Trust Fund Receipts - Mandatory</b>		<b>M</b>	<b>103,441,045,209.62</b>
	Transfers Out - HHS MIP	0.00		
<b>412400</b>	<b>Amounts Appropriated from Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation</b>		<b>M</b>	<b>0.00</b>
576504	Transfers Out - MIP (HCFAC Payable)	(996,770,554.12)		
<b>412700</b>	<b>Amts Approp F/Spec Treas Mgd Trust Fund - Payable</b>		<b>M</b>	<b>(996,770,554.12)</b>
	Actual Cash Transfers Out - HHS OIG	(12,828,543.80)		
	Actual Cash Transfers Out - MIP	(330,226,643.33)		
	Actual Cash Transfers Out - Justice	(6,528,443.92)		
	Actual Cash Transfers Out - FBI	(118,218,000.00)		
<b>412900</b>	<b>Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out</b>		<b>M</b>	<b>(467,801,631.05)</b>
576501	Transfers Out-CMS Benefit Pymts (Payable)	(18,067,340,730.83)		
<b>416600</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-To be Trans</b>		<b>M</b>	<b>(18,067,340,730.83)</b>
	Actual Transfers - CMS Benefit Pymts	(103,307,523,528.07)		
<b>416700</b>	<b>Transfers - Current Year Authority</b>		<b>M</b>	<b>(103,307,523,528.07)</b>
576001	SSA LAE Annual-Payable	(460,475,253.19)		
576002	SSA No Year-Payable	(29,927,037.81)		
576003	Salaries & Expenses - CMS Payable	(1,069,656,856.47)		
<b>490100</b>	<b>Delivered Orders - Obligations Unpaid</b>			<b>(1,560,059,147.47)</b>
	Salaries & Expenses - CMS	145,507,022.03		
<b>497100</b>	<b>Downward Adjustments of Prior - Year Unpaid Delivered Orders - Obligations, Recoveries</b>			<b>145,507,022.03</b>
	Upward Adjustment SSA LAE Annual	(14,642,009.01)		
<b>498100</b>	<b>Upward Adjustments of Prior - Year Unpaid Delivered Orders - Obligations, Recoveries</b>			<b>(14,642,009.01)</b>
	Upward Adjustment SSA LAE Annual	14,642,009.01		
	Downward Adjustment Salaries & Expenses - CMS	(145,507,022.03)		
<b>432000</b>	<b>Adjustments for Changes in Prior-Year Allocations of</b>			

<b>Budgetary Resources</b>			<u><u>(130,865,013.02)</u></u>
	SSA LAE Annual	0.00	
	Salaries & Expenses - CMS	0.00	
<b>438200</b>	<b>Temporary Reduction-New Budget Authority</b>		<b>D 0.00</b>
<b>438400</b>	<b>Temporary Reduction Returned by Appropriation</b>	<b>(17,486,948.54)</b>	
	Less entry to bring authority rescinded in prior year forward as current year authority	17,486,948.54	
			<b>M 0.00</b>
<b>438400</b>	<b>Temporary Reduction Returned by Appropriation</b>	<b>(56,688,297.85)</b>	
	Less entry to bring authority rescinded in prior year forward as current year authority	56,688,297.85	
			<b>D 0.00</b>
576001	Actual Cash Transfers Out-SSA LAE Annual	(306,324,339.00)	<b>D</b>
576002	Actual Cash Transfers Out-SSA No Year	(8,166,851.00)	<b>D</b>
576003	Actual Cash Salaries & Expenses - CMS	(404,942,395.73)	<b>D</b>
610001	Actual Cash Treasury Admin Expense - GF	(65,463,451.77)	<b>M</b>
610002	Actual Cash Treasury Admin Expense - BPD	(106,653.98)	<b>M</b>
<b>490200</b>	<b>Delivered Orders - Obligations Paid</b>		<b>(785,003,691.48)</b>
<b>490200</b>	<b>Less: Obligations Paid, Designated as Discretionary</b>		<b>D (719,433,585.73)</b>
<b>490200</b>	<b>Delivered Orders - Obligations Paid - Mandatory</b>		<b>M (65,570,105.75)</b>
	Interest on Investments(Cash)	7,976,592,458.39	
560001	Gifts	20,061.38	
575000	Civil Monetary Penalties .47	3,677,053.71	
575001	Civil Penalties & Damages .49	(8,277,935.58)	
575005	Civil Penalties & Damages/DOJ .49	114,856,991.04	
575006	3% Admin Exp Reimbursement DOJ .49	3,552,244.81	
575007	Hospital Insurance Uninsured	239,000,000.00	
575008	Federal Uninsured Payments	229,000,000.00	
575009	GF Transfer Program Management	175,000,000.00	
575010	Reimburse Union Activities	385,069.09	
575019	Fraud/Abuse Appropriation - FBI	118,218,000.00	
575042	Income Tax Credit Reimbursement - SECA, CMS	17,607.49	
575043	Income Tax on Benefits - CMS	1,780,000,000.00	
580004	Employment Tax Receipts - FICA	88,997,106,267.28	
580005	Employment Tax Receipts - SECA	3,207,132,333.80	
590001	Other Income	2,137,783.53	
590002	Premiums Uninsured Individuals	1,389,884,454.80	
590015	Basic Premiums Medicare Advantage	33,843,400.73	
576501	Transfers Out-CMS Benefit Pymts	(101,819,999,999.68)	<b>M</b>
576504	** Transfers Out - HHS MIP	(1,098,558,320.00)	<b>M</b>
576502	Transfers Out - HHS OIG	0.00	<b>M</b>
576505	Transfers Out - FBI	0.00	<b>D</b>
576001	** SSA LAE Annual	(647,388,241.41)	
576002	SSA LAE No Year	(10,221,949.52)	
576003	** Salaries & Expenses - CMS	(1,070,434,011.25)	<b>D</b>
610001	Treasury Admin Expense - GF	(65,463,451.77)	<b>M</b>
610002	Treasury Admin Expense - BPD	(106,653.98)	<b>M</b>
610011	Medicare Refunds	847,811,982.00	
	<b>Rescinded Amount to close Mandatory 4384</b>	<b>17,486,948.54</b>	<b>M</b>
	<b>Rescinded Amount to close Discretionary 4384</b>	<b>56,688,297.85</b>	<b>D</b>
	<b>New Budget Authority</b>	<b>5,527,013,632.60</b>	
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>		<b>(6,001,264,725.85)</b>
<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>		<b>M 5,527,013,632.60</b>
<b>420100</b>	<b>Total Actual Resources - Collected</b>		<b>302,195,065,442.96</b>
<b>439700</b>	<b>Receipts and Approps Temp Preci from Oblig (Public Law 103296)</b>		<b>M (281,648,563,541.16)</b>
<b>Assets</b>			
1010	Fund Balance with Treasury	656,887,066.83	
1610	Principal on Investments	302,090,098,000.00	
2150	Other Payables	(19,064,111,284.95)	
2155	Expenditure Transfer Pay	(1,429,194,134.45)	
	<b>Total Assets</b>		<b>282,253,679,647.43</b>
<b>Edit Check (Total Assets = 412400+415700+435700+432000+438200+439700+462000)</b>			<b>(282,253,679,647.43)</b>

\*\* Different from the Trial Balance by the amount of the rescissions and cancellations that were recorded.

0.00

Federal Hospital Insurance Trust Fund  
20X8005  
FACTS II Adjusted Trial Balance Report (Final)  
March 31, 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			\$656,887,066.83
1610	Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt	B			302,186,266,000.00
1610	Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt	E			302,090,098,000.00
4114	Appropriated Trust Fund Receipts	E	M		103,441,045,209.62
4114	Appropriated Trust Fund Receipts	E	D		1,671,203,264.85
4124	Amounts Appropriated from Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	M		0.00
4382	Temporary Reduction - New Budget Authority	E	D		0.00
4357	Cancellation of Appropriated Amounts Receivable From Invested Special or Trust Funds	E	D		0.00
4127	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable	B	M		(366,013,865.17)
4127	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable	E	M		(996,770,554.12)
4129	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Transfers-Out	E	M		(467,801,631.05)
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	M		(19,554,864,259.22)
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	M		(18,067,340,730.83)
4167	Allocations of Realized Authority - Transferred From Invested Balances	E	M		(103,307,523,528.07)
4201	Total Actual Resources - Collected	B			302,195,065,442.96
4201	Total Actual Resources - Collected	E			302,195,065,442.96
4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E	D		(130,865,013.02)
4384	Temporary Reduction Returned by Appropriation	B	M		(17,486,948.54)
4384	Temporary Reduction Returned by Appropriation	B	D		(56,688,297.85)
4384	Temporary Reduction Returned by Appropriation	E	M		0.00
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			(6,001,264,725.85)
4397	Receipts and Appropriations Temporarily Precluded From Obligation	B	M		(281,648,563,541.16)
4397	Receipts and Appropriations Temporarily Precluded From Obligation	E	M		(281,648,563,541.16)
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	M		5,527,013,632.60
4902	Delivered Orders - Obligations, Paid	E	M	B	(6,851.35)
4902	Delivered Orders - Obligations, Paid	E	D	B	(178,543,505.87)
4902	Delivered Orders - Obligations, Paid	E	M	N	(65,563,254.40)
4902	Delivered Orders - Obligations, Paid	E	D	N	(540,890,079.86)
4901	Delivered Orders - Obligations, Unpaid	B			(551,448,531.02)
4901	Delivered Orders - Obligations, Unpaid	E			(1,560,059,147.47)
4971	Downward Adjustments of Prior - Year Unpaid Delivered Orders - Obligations, Recoveries	E			145,507,022.03
4981	Upward Adjustments of Prior - Year Unpaid Delivered Orders - Obligations, Recoveries	E			(14,642,009.01)
					0.00
<u>B/E</u>	Beginning / Ending				
<u>M/D</u>	Mandatory / Discretionary				
<u>B/N</u>	Balance / New				



Federal Hospital Insurance Trust Fund  
20X8005  
Attest Adjusted Trial Balance (Final)  
February 28, 2007 Through March 31, 2007

RUN DATE: 04/19/07  
RUN TIME: 11:19:18

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	10,892,470.10	39,834,978,635.53	39,188,973,824.30	656,897,281.33	0.00	0.00	656,897,281.33
1335	OTHER RECEIVABLES	600,570,000.00	129,470,000.00	0.00	730,040,000.00	0.00	0.00	730,040,000.00
1340	ACCRUED INCOME RECEIVABLE	2,570,756,649.29	1,389,281,293.05	29,400,015.15	3,930,637,927.19	0.00	0.00	3,930,637,927.19
1610	PRINCIPAL ON INVESTMENTS	306,757,976,000.00	17,050,485,000.00	21,718,363,000.00	302,090,098,000.00	0.00	0.00	302,090,098,000.00
	<b>TOTAL ASSETS</b>	<b>309,940,195,119.39</b>	<b>58,404,214,928.58</b>	<b>60,936,736,839.45</b>	<b>307,407,673,208.52</b>	<b>0.00</b>	<b>0.00</b>	<b>307,407,673,208.52</b>
<b>LIABILITIES</b>								
2150	LIABILITY FOR ALLOCATION	19,435,720,861.61	21,877,674,950.45	21,506,065,373.79	19,064,111,284.95	2.4	19,064,111,284.95	0.00
2155	EXPENDITURE TRANSFER PAY	676,279,363.16	228,337,850.95	981,252,622.24	1,429,194,134.45	6	1,429,194,134.45	0.00
	<b>TOTAL LIABILITIES</b>	<b>20,112,000,224.77</b>	<b>22,106,012,801.40</b>	<b>22,487,317,996.03</b>	<b>20,493,305,419.40</b>	<b>20,493,305,419.40</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL NET ASSETS</b>	<b>289,828,194,894.62</b>	<b>80,510,227,729.98</b>	<b>83,424,054,835.48</b>	<b>286,914,367,789.12</b>	<b>20,493,305,419.40</b>	<b>0.00</b>	<b>307,407,673,208.52</b>
<b>CAPITAL</b>								
3310	PRIOR UNDISTRIBUTED INC	286,109,821,701.27	0.00	0.00	286,109,821,701.27	7	20,493,305,419.40	1,3.5
	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	0.00	7	20,493,305,419.40
	<b>TOTAL CAPITAL</b>	<b>286,109,821,701.27</b>	<b>0.00</b>	<b>0.00</b>	<b>286,109,821,701.27</b>	<b>20,493,305,419.40</b>	<b>40,965,632,074.81</b>	<b>306,582,146,356.68</b>
<b>INCOME</b>								
5311	INTEREST ON INVESTMENTS	6,604,907,822.10	29,400,015.15	1,417,639,664.91	7,993,147,471.86	0.00	0.00	7,993,147,471.86
5600	GIFTS	20,061.38	0.00	0.00	20,061.38	0.00	0.00	20,061.38
5750	3% ADMIN EXP REIMBURSEMENT/DOJ	3,529,496.97	0.00	22,747.84	3,552,244.81	0.00	0.00	3,552,244.81
5750	HOSPITAL INSURANCE UNINSURED	0.00	0.00	239,000,000.00	239,000,000.00	0.00	0.00	239,000,000.00
5750	FEDERAL UNINSURED PAYMENTS	0.00	0.00	229,000,000.00	229,000,000.00	0.00	0.00	229,000,000.00
5750	GF TRANSFER PROGRAM MANAGEMENT	0.00	0.00	175,000,000.00	175,000,000.00	0.00	0.00	175,000,000.00
5750	REIMBURSE UNION ACTIVITY	206,340.66	0.00	178,728.43	385,069.09	0.00	0.00	385,069.09
5750	RAILROAD FINANCIAL INTERCHANGE	127,570,000.00	0.00	129,470,000.00	257,040,000.00	0.00	0.00	257,040,000.00
5750	FRAUD/ABUSE APPROPRIATION FBI	0.00	0.00	118,218,000.00	118,218,000.00	0.00	0.00	118,218,000.00
5750	INCOME TAX CR REIMB - SECA, SSA	0.00	9,529.39	9,529.39	0.00	0.00	0.00	0.00
5750	CMS INTERFUND INT REC	0.00	0.00	2,290,702.00	2,290,702.00	0.00	0.00	2,290,702.00
5750	INCOME TAX CR REIM - SECA, CMS	8,078.10	0.00	9,529.39	17,607.49	0.00	0.00	17,607.49
5750	INCOME TAX ON BENEFITS - CMS	1,780,000,000.00	0.00	0.00	1,780,000,000.00	0.00	0.00	1,780,000,000.00
5800	EMPLOYMENT TAX RECEIPTS - FICA	72,927,799,915.80	0.00	16,069,306,351.48	88,997,106,267.28	0.00	0.00	88,997,106,267.28
5800	EMPLOYMENT TAX RECEIPTS - SECA	2,581,195,682.38	232,000.00	626,168,651.42	3,207,132,333.80	0.00	0.00	3,207,132,333.80
5900	OTHER INCOME	2,105,015.53	0.00	32,768.00	2,137,783.53	0.00	0.00	2,137,783.53
5900	PREMIUMS UNINSURED INDIVIDUALS	1,110,958,427.30	0.00	278,926,027.50	1,389,884,454.80	0.00	0.00	1,389,884,454.80
5900	BASIC PREMIUMS MEDICARE ADVANTAGE	27,889,123.73	0.00	5,954,277.00	33,843,400.73	0.00	0.00	33,843,400.73
5320	CIVIL MONETARY PENALTIES	3,206,861.49	2,207.00	482,613.72	3,687,268.21	0.00	0.00	3,687,268.21
5320	CIVIL PENALTIES & DAMAGES - CMS	(8,782,475.58)	32,228.10	536,768.10	(8,277,935.58)	0.00	0.00	(8,277,935.58)
5320	CIVIL PENALTIES & DAMAGES - DOJ	114,104,487.77	0.00	752,503.27	114,856,991.04	0.00	0.00	114,856,991.04
	<b>TOTAL INCOME</b>	<b>85,274,718,837.63</b>	<b>29,675,979.64</b>	<b>19,292,998,862.45</b>	<b>104,538,041,720.44</b>	<b>0.00</b>	<b>0.00</b>	<b>104,538,041,720.44</b>

**Federal Hospital Insurance Trust Fund  
20X8005  
Attest Adjusted Trial Balance (Final)  
February 28, 2007 Through March 31, 2007**

RUN DATE: 04/19/07  
RUN TIME: 11:19:18

ACCT#	G/L DESCRIPTION	BEGINNING	TOTAL	TOTAL	ENDING	ATTEST		ATTEST		
		BALANCE	DEBITS	CREDITS	BALANCE	ADJUSTING DEBITS	ADJUSTING CREDITS	ADJUSTING CREDITS	ENDING BALANCE	
<b>EXPENSES</b>										
5760	SSA LAE ANNUAL	342,489,058.26	359,232,097.15	54,332,914.00	647,388,241.41	5	119,411,350.78	6	475,117,262.20	291,682,329.99
5760	SSA LAE NO YEAR	2,815,693.12	7,406,256.40	0.00	10,221,949.52	5	27,871,939.29	6	29,927,037.81	8,166,851.00
5760	SALARIES & EXPENSES - CMS	440,736,862.77	743,581,348.88	259,391,222.43	924,926,989.22	5	404,165,240.95	6	924,149,834.44	404,942,395.73
5760	UPWARD ADJUSTMENT - SSA LAE ANNUAL	14,642,009.01	0.00	0.00	14,642,009.01		0.00		0.00	14,642,009.01
5765	TRANSFERS OUT - BENEFIT PAYMENTS, CM	80,315,999,999.68	43,324,696,637.39	21,820,696,637.39	101,819,999,999.68	1	19,554,864,259.22	2	18,067,340,730.83	103,307,523,528.07
5765	TRANSFERS OUT - DOJ	0.00	1,783,798.09	1,783,798.09	0.00	3	0.00	4	(6,528,443.92)	6,528,443.92
5765	TRANSFERS OUT - HHS OIG	0.00	4,996,957.67	4,996,957.67	0.00	3	0.00	4	(12,828,543.80)	12,828,543.80
5765	TRANSFERS OUT - HHS MIP	1,098,558,320.00	57,033,362.95	57,033,362.95	1,098,558,320.00	3	366,013,865.17	4	1,134,345,541.84	330,226,643.33
5765	TRANSFERS OUT - FBI	0.00	118,218,000.00	118,218,000.00	0.00	3	0.00	4	(118,218,000.00)	118,218,000.00
6100	TREASURY ADMIN EXPENSE - GF	56,901,183.03	8,562,268.74	0.00	65,463,451.77		0.00		0.00	65,463,451.77
6100	TREASURY ADMIN EXPENSE - BPD	86,525.41	20,128.57	0.00	106,653.98		0.00		0.00	106,653.98
6100	MEDICARE REFUNDS	(715,884,007.00)	0.00	131,927,975.00	(847,811,982.00)		0.00		0.00	(847,811,982.00)
	<b>TOTAL EXPENSE</b>	<b>81,556,345,644.28</b>	<b>44,625,530,855.84</b>	<b>22,448,380,867.53</b>	<b>103,733,495,632.59</b>		<b>20,472,326,655.41</b>		<b>20,493,305,419.40</b>	<b>103,712,516,868.60</b>
	<b>TOTAL EQUITY</b>	<b>289,828,194,894.62</b>	<b>44,655,206,835.48</b>	<b>41,741,379,729.98</b>	<b>286,914,367,789.12</b>		<b>40,965,632,074.81</b>		<b>61,458,937,494.21</b>	<b>307,407,673,208.52</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>125,165,434,565.46</b>	<b>125,165,434,565.46</b>	<b>0.00</b>		<b>61,458,937,494.21</b>		<b>61,458,937,494.21</b>	<b>0.00</b>

**Footnotes for Adjusting Entries**

- 1 To reverse FY06 ending payable in the amount of \$19,554,864,259.22 in order to bring Transfers Out-Benefit Payments to a cash basis figure.
- 2 To reverse the current ending payable in the amount of \$18,067,340,730.83 in order to bring Transfers Out-Benefit Payments to a cash basis figure.
- 3 To reverse FY06 ending payable in the amount of \$366,013,865.17 in order to bring Transfers Out-MIP, DOJ, and OIG to cash basis figures.
- 4 To reverse the current ending payable in the amount of \$996,770,554.12 in order to bring Transfers Out-MIP, DOJ, and OIG and FBI to cash basis figures.
- 5 To reverse FY06 ending payable in the amount of \$551,448,532.02 in order to bring LAEs and Salaries & Expenses to a cash basis figure.
- 6 To reverse the current ending payable in the amount of \$1,429,194,134.45 in order to bring LAEs and Salaries & Expenses to a cash basis figure.
- 7 To reclassify the current payables in the amounts of \$19,064,111,284.95 and \$1,429,194,134.45 as Program Agency Equity.

**Federal Hospital Insurance Trust Fund**  
**20X8005**  
**Schedule of Assets & Liabilities**  
**March 31, 2007**

**ASSETS**

Fund Balance with Treasury	<b>\$ 656,897,281.33</b>
Interest Receivable	3,930,637,927.19
Other Receivable	730,040,000.00
Investments (Net)	<u>302,090,098,000.00</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 307,407,673,208.52</u></b>

**LIABILITIES**

Program Agency Equity:	
Available	<b>\$ 20,493,305,419.40</b>
Other	<u>286,914,367,789.12</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 307,407,673,208.52</u></b>

**Federal Hospital Insurance Trust Fund**  
**20X8005**  
**Schedule of Activity**  
**October 1, 2006 Through March 31, 2007**

**REVENUES**

Interest Revenue	\$ 7,993,147,471.86
Penalties, Fines, and Administrative Fees	113,818,568.48
Transfers in from Program Agencies	2,800,951,378.58
Tax Revenue	92,204,238,601.08
Premiums	1,423,727,855.53
Other Income	<u>2,157,844.91</u>
<b>Total Revenues</b>	<b>\$ <u>104,538,041,720.44</u></b>

**DISPOSITION OF REVENUES**

Transfers to Program Agencies	\$ 103,646,946,762.85
Reimbursements to Treasury Bureaus and the General Fund	<u>65,570,105.75</u>
<b>Total Disposition of Revenues</b>	<b>\$ <u>103,712,516,868.60</u></b>
<b>NET INCREASE / (DECREASE) IN PROGRAM AGENCY EQUITY</b>	<b>\$ <u><u>825,524,851.84</u></u></b>