

Federal Supplementary Medical Insurance Trust Fund

75X8004

Table of Contents

	Page(s)
Footnotes	2-3
Trial Balance(s)	4-9
Balance Sheet(s)	10-12
Income Statement(s)	13-15

Federal Supplementary Medical Insurance Trust Fund

75X8004

Footnotes

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

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

TFMB acts as a service organization which processes receipts, disbursements, and transfers related to the FSMI Trust Fund based upon information received and recorded by TFMB from Treasury's Office of Tax Analysis (OTA) and the Internal Revenue Service (IRS), and the program agency responsible for the trust fund activity, Treasury's Bureau of the Fiscal Service (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 TFMB.

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 TFMB, 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 TFMB.

(e) Interest Receivables

Interest receivables are calculated and reported by TFMB based on the investment terms received and recorded by TFMB 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.

Federal Supplementary Medical Insurance Trust Fund

75X8004

Footnotes (Continued)

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

Link to Fiscal Service's Federal Investments and Borrowings Branch (FIBB) Statement of Account:

<https://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm>

(g) Equity

Equity is calculated and reported by TFMB 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 TFMB from FIBB in the monthly statements of account and accrued interest and amortization calculated by TFMB. Amortization of any premiums and discounts on investments is calculated and reported by TFMB based on the investment terms reported to TFMB by FIBB using the straight-line method for investments with a term equal to or less than one year and using the level yield method which approximates the interest method for investments with a term of greater than one year.

As stated above in (c) Basis of Accounting, the Investments on the Balance Sheet and Interest Revenue on Investments reported on the Income Statement are reported using the accrual basis of accounting. The following amounts represent cash basis interest earnings for the current month and the current fiscal year to date.

	<u>Current Month</u>	<u>Fiscal Year-to-Date</u>
FSMI	\$11,779,534.60	\$941,813,743.59
Presc.	\$2,440,763.35	\$6,298,801.16
Total	\$14,220,297.95	\$948,112,544.75

(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 TFMB from Fiscal Service and the program agencies responsible for the respective trust fund activity.

(j) Transfers to Program Agencies

Dispositions from the Trust Fund are made in accordance with the authorizing legislation to the program agency, which is responsible for the ultimate disposition of such funds, to cover program administration and related costs as defined by law. Transfers to program agencies are calculated and reported based on the disbursement request amounts received and recorded by TFMB from the program agency responsible for the respective trust fund activity and the disbursement amounts returned and recorded by TFMB from the program agencies responsible for the respective trust fund activity.

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

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

(2) Related parties

TFMB, on behalf of the Secretary of the Treasury, compiles amounts deposited into the trust fund, invests receipts in Treasury securities, redeems securities and transfers funds to the program agency, maintains accounting records for receipts and disbursements of the trust fund, and reports trust fund financial activity to the program agencies and other interested parties. The program agency, OTA, IRS, and/or Fiscal Service determine the amounts to be deposited in the trust fund. The program agency determines the disposition of the trust fund balances.

Federal Supplementary Medical Insurance Trust Fund
75X8004 - Consolidated
Trial Balance - Unaudited
February 1, 2016 Through February 29, 2016

Period Name:2016-05		Fund:TFM8004DEXXXXX		Program:<All>				
USSGL	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance
101000	-	-	-	FUND BALANCE WITH TREASURY	105,219,616.71	30,911,492,485.61	30,910,502,021.56	106,210,080.76
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	151,490,365.52	152,368,800.86	14,220,297.95	289,638,868.43
161000	-	-	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE TREASURY	69,569,594,000.00	29,988,352,000.00	29,717,333,000.00	69,840,613,000.00
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-69,817,111,795.84	0.00	0.00	-69,817,111,795.84
411400	M	-	-	INTEREST ON INVESTMENTS	933,892,246.80	14,220,297.95	0.00	948,112,544.75
			TFMA53110010	GIFTS (.042)	7,840.14	0.00	0.00	7,840.14
			TFMA56000100	FEDERAL MATCHING (.001) *	67,454,649,994.26	17,703,138,223.06	0.00	85,157,788,217.32
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	438,824.59	0.00	0.00	438,824.59
			TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	49,316,741.00	77,731,221.79	94,438.00	126,953,524.79
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)*	31,341,283,574.53	4,696,228,203.93	35,620,016.11	36,001,891,762.35
			TFMA57506300	HITECH Receipts	5,954,440.41	1,551,456.03	0.00	7,505,896.44
			TFMA59000100	OTHER INCOME (.029)	502,668.26	0.00	0.00	502,668.26
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	19,457,175,139.52	5,155,399,459.67	0.00	24,612,574,599.19
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	3,688,685,326.82	949,756,096.23	33,228.60	4,638,408,194.45
			TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	1,355,007,585.92	363,478,997.99	368.90	1,718,486,215.01
			TFMA59001400	PAYMENTS FROM STATES - RX ACCOUNT (.036)	2,994,034,323.72	711,984,443.25	0.00	3,706,018,766.97
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	130,757,374.26	37,590,969.53	0.00	168,348,343.79
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	7,360,439.69	0.00	0.00	7,360,439.69
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-260,307,752.00	38,943,268.00	0.00	-221,364,484.00
			BA Sum		127,158,758,767.92	29,750,022,637.43	35,748,051.61	156,873,033,353.74
			Sum BEA		127,158,758,767.92	29,750,022,637.43	35,748,051.61	156,873,033,353.74
			Sum USSGL		127,158,758,767.92	29,750,022,637.43	35,748,051.61	156,873,033,353.74
412900	D	-	TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	-49,316,741.00	94,438.00	77,731,221.79	-126,953,524.79
	M	-	TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	-34,166,078,803.60	35,620,016.11	6,672,148,025.12	-40,802,606,812.61
			Sum USSGL		-34,215,395,544.60	35,714,454.11	6,749,879,246.91	-40,929,560,337.40
415700	M	-	-	AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES	1,223,316,402.19	0.00	0.00	1,223,316,402.19
416700	M	-	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	-91,394,949,627.75	1,090,375,394.07	23,077,210,526.81	-113,381,784,760.49
420100	-	-	-	TOTAL ACTUAL RESOURCES - COLLECTED	107,935,264,575.17	0.00	0.00	107,935,264,575.17
			-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-38,565,239,274.65	0.00	0.00	-38,565,239,274.65
			BA Sum		69,370,025,300.52	0.00	0.00	69,370,025,300.52
			Sum BEA		69,370,025,300.52	0.00	0.00	69,370,025,300.52
			Sum USSGL		69,370,025,300.52	0.00	0.00	69,370,025,300.52
439700	M	-	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION	-69,370,025,300.52	0.00	0.00	-69,370,025,300.52
462000	-	-	-	INTEREST ON INVESTMENTS	-933,892,246.80	0.00	14,220,297.95	-948,112,544.75
			TFMA56000100	GIFTS (.042)	-7,840.14	0.00	0.00	-7,840.14
			TFMA57500000	FEDERAL MATCHING (.001) *	-67,454,649,994.26	0.00	17,703,138,223.06	-85,157,788,217.32
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	-438,824.59	0.00	0.00	-438,824.59
			TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-49,316,741.00	94,438.00	77,731,221.79	-126,953,524.79
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)*	-31,341,283,574.53	35,620,016.11	4,696,228,203.93	-36,001,891,762.35
			TFMA57506300	HITECH Receipts	-5,954,440.41	0.00	1,551,456.03	-7,505,896.44
			TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	388,983,141.00	88,315,601.00	0.00	477,298,742.00
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	22,528,172.00	0.00	0.00	22,528,172.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	672,528,327.70	649,055,802.78	35,380,000.00	1,286,204,130.48
			TFMA57600400	SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	0.00	17,875,239.34	0.00	17,875,239.34
			TFMA57600500	PAYMENT ASSESSMENT COMMISSION, HHS (48)*	0.00	4,770,000.00	0.00	4,770,000.00
			TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	18,769,213.39	4,136,444.36	0.00	22,905,657.75
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	37,581,974.45	9,265,302.87	0.00	46,847,277.32
			TFMA57604100	HITECH	5,954,440.41	1,551,456.03	0.00	7,505,896.44
			TFMA57604200	TRANSFER TO PCORTF	72,994,000.00	0.00	0.00	72,994,000.00
			TFMA57604700	MEDICARE ACCESS CHIP CMS	903,084.43	825,232.35	0.00	1,728,316.78
			TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	91,394,949,627.75	23,077,210,526.81	1,090,375,394.07	113,381,784,760.49
			TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	34,166,078,803.60	6,672,148,025.12	35,620,016.11	40,802,606,812.61
			TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	49,316,741.00	77,731,221.79	94,438.00	126,953,524.79
			TFMA59000100	OTHER INCOME (.029)	-502,668.26	0.00	0.00	-502,668.26
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	-19,457,175,139.52	0.00	5,155,399,459.67	-24,612,574,599.19
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	-3,688,685,326.82	33,228.60	949,756,096.23	-4,638,408,194.45
			TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-1,355,007,585.92	368.90	363,478,997.99	-1,718,486,215.01
			TFMA59001400	PAYMENTS FROM STATES - RX ACCOUNT (.036)	-2,994,034,323.72	0.00	711,984,443.25	-3,706,018,766.97
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-130,757,374.26	0.00	37,590,969.53	-168,348,343.79
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	-7,360,439.69	0.00	0.00	-7,360,439.69
			TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	182,754.00	45,688.50	0.00	228,442.50
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	260,307,752.00	0.00	38,943,268.00	221,364,484.00
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	23,200,172.00	804,429.00	0.00	24,004,601.00
			XXXXXXXXXXXX	DEFAULT CAM1	-1,223,316,402.19	0.00	0.00	-1,223,316,402.19
			BA Sum		-1,528,104,718.38	30,639,483,021.56	30,911,492,485.61	-1,800,114,182.43

Federal Supplementary Medical Insurance Trust Fund
75X8004 - Consolidated
Trial Balance - Unaudited
February 1, 2016 Through February 29, 2016

		TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	260,307,752.00	0.00	38,943,268.00	221,364,484.00
		TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	23,200,172.00	804,429.00	0.00	24,004,601.00
	BA Sum			283,690,678.00	850,117.50	38,943,268.00	245,597,527.50
	Sum BEA			283,690,678.00	850,117.50	38,943,268.00	245,597,527.50
Sum USSGL				283,690,678.00	850,117.50	38,943,268.00	245,597,527.50
TOTAL				0.00	153,242,671,815.20	153,242,671,815.20	0.00

Federal Supplementary Medical Insurance Trust Fund
75X80040
Trial Balance - Unaudited
February 1, 2016 Through February 29, 2016

Period Name:2016-05		Fund:TFM8004DEXXXXX		Program:TFMA80040				
USSGL	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance
101000	-	-	-	FUND BALANCE WITH TREASURY	79,761,191.23	25,023,914,401.19	25,043,419,951.64	60,255,640.78
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	149,358,976.81	149,066,905.98	11,779,534.60	286,646,348.19
161000	-	-	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUR	62,477,635,000.00	24,237,156,000.00	23,047,625,000.00	63,667,166,000.00
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-64,226,935,984.60	0.00	0.00	-64,226,935,984.60
411400	M	-	-	INTEREST ON INVESTMENTS	930,034,208.99	11,779,534.60	0.00	941,813,743.59
			TFMA53110010	GIFTS (.042)	7,840.14	0.00	0.00	7,840.14
			TFMA56000100	FEDERAL MATCHING (.001) *	67,454,649,994.26	17,703,138,223.06	0.00	85,157,788,217.32
			TFMA57500000	GF TRANSFER, UNION ACTIVITY (.006)*	438,824.59	0.00	0.00	438,824.59
			TFMA57506300	HITECH Receipts	5,954,440.41	1,551,456.03	0.00	7,505,896.44
			TFMA59000100	OTHER INCOME (.029)	502,668.26	0.00	0.00	502,668.26
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	19,457,175,139.52	5,155,399,459.67	0.00	24,612,574,599.19
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	3,688,685,326.82	949,756,096.23	33,228.60	4,638,408,194.45
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	130,757,374.26	37,590,969.53	0.00	168,348,343.79
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	7,360,439.69	0.00	0.00	7,360,439.69
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-260,307,752.00	38,943,268.00	0.00	-221,364,484.00
			BA Sum		91,415,258,504.94	23,898,159,007.12	33,228.60	115,313,384,283.46
			Sum BEA		91,415,258,504.94	23,898,159,007.12	33,228.60	115,313,384,283.46
			Sum USSGL		91,415,258,504.94	23,898,159,007.12	33,228.60	115,313,384,283.46
415700	M	-	-	AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION	1,223,316,402.19	0.00	0.00	1,223,316,402.19
416700	M	-	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	-91,394,949,627.75	1,090,375,394.07	23,077,210,526.81	-113,381,784,760.49
420100	-	-	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-38,447,822,085.65	0.00	0.00	-38,447,822,085.65
			-	TOTAL ACTUAL RESOURCES - COLLECTED	102,228,534,679.07	0.00	0.00	102,228,534,679.07
			BA Sum		63,780,712,593.42	0.00	0.00	63,780,712,593.42
			Sum BEA		63,780,712,593.42	0.00	0.00	63,780,712,593.42
			Sum USSGL		63,780,712,593.42	0.00	0.00	63,780,712,593.42
439700	M	-	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM	-63,780,712,593.42	0.00	0.00	-63,780,712,593.42
462000	-	-	-	INTEREST ON INVESTMENTS	-930,034,208.99	0.00	11,779,534.60	-941,813,743.59
			TFMA53110010	GIFTS (.042)	-7,840.14	0.00	0.00	-7,840.14
			TFMA57500000	FEDERAL MATCHING (.001) *	-67,454,649,994.26	0.00	17,703,138,223.06	-85,157,788,217.32
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	-438,824.59	0.00	0.00	-438,824.59
			TFMA57506300	HITECH Receipts	-5,954,440.41	0.00	1,551,456.03	-7,505,896.44
			TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	388,983,141.00	88,315,601.00	0.00	477,298,742.00
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	22,528,172.00	0.00	0.00	22,528,172.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	672,528,327.70	649,055,802.78	35,380,000.00	1,286,204,130.48
			TFMA57600400	SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	0.00	17,875,239.34	0.00	17,875,239.34
			TFMA57600500	PAYMENT ASSESSMENT COMMISSION, HHS (48)*	0.00	4,770,000.00	0.00	4,770,000.00
			TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	18,769,213.39	4,136,444.36	0.00	22,905,657.75
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	37,581,974.45	9,265,302.87	0.00	46,847,277.32
			TFMA57604100	HITECH	5,954,440.41	1,551,456.03	0.00	7,505,896.44
			TFMA57604200	TRANSFER TO PCORTF	72,994,000.00	0.00	0.00	72,994,000.00
			TFMA57604700	MEDICARE ACCESS CHIP CMS	903,084.43	825,232.35	0.00	1,728,316.78
			TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	91,394,949,627.75	23,077,210,526.81	1,090,375,394.07	113,381,784,760.49
			TFMA59000100	OTHER INCOME (.029)	-502,668.26	0.00	0.00	-502,668.26
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	-19,457,175,139.52	0.00	5,155,399,459.67	-24,612,574,599.19
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	-3,688,685,326.82	33,228.60	949,756,096.23	-4,638,408,194.45
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-130,757,374.26	0.00	37,590,969.53	-168,348,343.79
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	-7,360,439.69	0.00	0.00	-7,360,439.69
			TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	182,754.00	45,688.50	0.00	228,442.50
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	260,307,752.00	0.00	38,943,268.00	221,364,484.00
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	23,200,172.00	804,429.00	0.00	24,004,601.00
			XXXXXXXXXXXX	DEFAULT CAM1	-1,223,316,402.19	0.00	0.00	-1,223,316,402.19
			BA Sum		0.00	23,853,888,951.64	25,023,914,401.19	-1,170,025,449.55
			Sum BEA		0.00	23,853,888,951.64	25,023,914,401.19	-1,170,025,449.55
			Sum USSGL		0.00	23,853,888,951.64	25,023,914,401.19	-1,170,025,449.55
490200	D	B	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-103,364,863.00	0.00	9,057,432.00	-112,422,295.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-504,151,174.53	35,380,000.00	402,200,425.23	-870,971,599.76
			TFMA57600400	SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	0.00	0.00	7,635,774.94	-7,635,774.94
			BA Sum		-607,516,037.53	35,380,000.00	418,893,632.17	-991,029,669.70
		N	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-285,618,278.00	0.00	79,258,169.00	-364,876,447.00
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	-22,528,172.00	0.00	0.00	-22,528,172.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-115,149,086.10	0.00	246,855,377.55	-362,004,463.65
			TFMA57600400	SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	0.00	0.00	10,239,464.40	-10,239,464.40
			TFMA57600500	PAYMENT ASSESSMENT COMMISSION, HHS (48)*	0.00	4,770,000.00	0.00	-4,770,000.00
			BA Sum		-423,295,536.10	0.00	341,123,010.95	-764,418,547.05

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account
75X80041
Trial Balance - Unaudited
February 1, 2016 Through February 29, 2016

Period Name:2016-05	Fund:TFM8004DEXXXXX	Program:TFMA80041
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USSGL	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance
101000	-	-	-	FUND BALANCE WITH TREASURY	25,458,425.48	5,887,578,084.42	5,867,082,069.92	45,954,439.98
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	2,131,388.71	3,301,894.88	2,440,763.35	2,992,520.24
161000	-	-	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY	7,091,959,000.00	5,751,196,000.00	6,669,708,000.00	6,173,447,000.00
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-5,590,175,811.24	0.00	0.00	-5,590,175,811.24
411400	M	-	TFMA53110010	INTEREST ON INVESTMENTS	3,858,037.81	2,440,763.35	0.00	6,298,801.16
			TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	49,316,741.00	77,731,221.79	94,438.00	126,953,524.79
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.04	31,341,283,574.53	4,696,228,203.93	35,620,016.11	36,001,891,762.35
			TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	1,355,007,585.92	363,478,997.99	368.90	1,718,486,215.01
			TFMA59001400	PAYMENTS FROM STATES - RX ACCOUNT (.036)	2,994,034,323.72	21,984,443.25	0.00	3,706,018,766.97
			BA Sum		35,743,500,262.98	5,851,863,630.31	35,714,823.01	41,559,649,070.28
	Sum BEA				35,743,500,262.98	5,851,863,630.31	35,714,823.01	41,559,649,070.28
Sum USSGL					35,743,500,262.98	5,851,863,630.31	35,714,823.01	41,559,649,070.28
412900	D	-	TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	-49,316,741.00	94,438.00	77,731,221.79	-126,953,524.79
	M	-	TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	-34,166,078,803.60	35,620,016.11	6,672,148,025.12	-40,802,606,812.61
Sum USSGL					-34,215,395,544.60	35,714,454.11	6,749,879,246.91	-40,929,560,337.40
420100	-	-	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-117,417,189.00	0.00	0.00	-117,417,189.00
			-	TOTAL ACTUAL RESOURCES - COLLECTED	5,706,729,896.10	0.00	0.00	5,706,729,896.10
			BA Sum		5,589,312,707.10	0.00	0.00	5,589,312,707.10
	Sum BEA				5,589,312,707.10	0.00	0.00	5,589,312,707.10
Sum USSGL					5,589,312,707.10	0.00	0.00	5,589,312,707.10
439700	M	-	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDE	-5,589,312,707.10	0.00	0.00	-5,589,312,707.10
462000	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-3,858,037.81	0.00	2,440,763.35	-6,298,801.16
			TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-49,316,741.00	94,438.00	77,731,221.79	-126,953,524.79
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.04	-31,341,283,574.53	35,620,016.11	4,696,228,203.93	-36,001,891,762.35
			TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	34,166,078,803.60	6,672,148,025.12	35,620,016.11	40,802,606,812.61
			TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	49,316,741.00	77,731,221.79	94,438.00	126,953,524.79
			TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-1,355,007,585.92	368.90	363,478,997.99	-1,718,486,215.01
			TFMA59001400	PAYMENTS FROM STATES - RX ACCOUNT (.036)	-2,994,034,323.72	0.00	711,984,443.25	-3,706,018,766.97
			BA Sum		-1,528,104,718.38	6,785,594,069.92	5,887,578,084.42	-630,088,732.88
	Sum BEA				-1,528,104,718.38	6,785,594,069.92	5,887,578,084.42	-630,088,732.88
Sum USSGL					-1,528,104,718.38	6,785,594,069.92	5,887,578,084.42	-630,088,732.88
531100	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-5,126,322.38	0.00	3,301,894.88	-8,428,217.26
575000	-	-	TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-49,316,741.00	94,438.00	77,731,221.79	-126,953,524.79
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.04	-31,341,283,574.53	35,620,016.11	4,696,228,203.93	-36,001,891,762.35
			BA Sum		-31,390,600,315.53	35,714,454.11	4,773,959,425.72	-36,128,845,287.14
	Sum BEA				-31,390,600,315.53	35,714,454.11	4,773,959,425.72	-36,128,845,287.14
Sum USSGL					-31,390,600,315.53	35,714,454.11	4,773,959,425.72	-36,128,845,287.14
576500	-	-	TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	34,166,078,803.60	6,672,148,025.12	35,620,016.11	40,802,606,812.61
			TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	49,316,741.00	77,731,221.79	94,438.00	126,953,524.79
			BA Sum		34,215,395,544.60	6,749,879,246.91	35,714,454.11	40,929,560,337.40
	Sum BEA				34,215,395,544.60	6,749,879,246.91	35,714,454.11	40,929,560,337.40
Sum USSGL					34,215,395,544.60	6,749,879,246.91	35,714,454.11	40,929,560,337.40
590000	-	-	TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-1,355,007,585.92	368.90	363,478,997.99	-1,718,486,215.01
			TFMA59001400	PAYMENTS FROM STATES - RX ACCOUNT (.036)	-2,994,034,323.72	0.00	711,984,443.25	-3,706,018,766.97
			BA Sum		-4,349,041,909.64	368.90	1,075,463,441.24	-5,424,504,981.98
	Sum BEA				-4,349,041,909.64	368.90	1,075,463,441.24	-5,424,504,981.98
Sum USSGL					-4,349,041,909.64	368.90	1,075,463,441.24	-5,424,504,981.98
TOTAL					0.00	31,100,842,203.56	31,100,842,203.56	0.00

Federal Supplementary Medical Insurance Trust Fund
75X8004 - Consolidated
Balance Sheet - Unaudited
February 29, 2016

Period Name:2016-05	Fund:TFM8004DEXXXXXX	Program:<All>
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Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	106,210,080.76
	INTEREST RECEIVABLE - INVESTMENTS	289,638,868.43
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	69,840,613,000.00
		70,236,461,949.19
		<u>Total: 70,236,461,949.19</u>
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-69,817,111,795.84
	NET INCOME	-419,350,153.35
		-70,236,461,949.19
		<u>Total: -70,236,461,949.19</u>

Federal Supplementary Medical Insurance Trust Fund
75X80040
Balance Sheet - Unaudited
February 29, 2016

Period Name:2016-05	Fund:TFM8004DEXXXXXX	Program:TFMA80040
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Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	60,255,640.78
	INTEREST RECEIVABLE - INVESTMENTS	286,646,348.19
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	63,667,166,000.00
		64,014,067,988.97
		<u>Total: 64,014,067,988.97</u>
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-64,226,935,984.60
	NET INCOME	212,867,995.63
		-64,014,067,988.97
		<u>Total: -64,014,067,988.97</u>

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account
75X80041
Balance Sheet - Unaudited
February 29, 2016

Period Name:2016-05	Fund:TFM8004DEXXXXXX	Program:TFMA80041
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Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	45,954,439.98
	INTEREST RECEIVABLE - INVESTMENTS	2,992,520.24
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	6,173,447,000.00
		6,222,393,960.22
		Total: 6,222,393,960.22
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-5,590,175,811.24
	NET INCOME	-632,218,148.98
		-6,222,393,960.22
		Total: -6,222,393,960.22

Federal Supplementary Medical Insurance Trust Fund
75X8004 - Consolidated
Income Statement - Unaudited
October 1, 2015 Through February 29, 2016

Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
Period Name:2016-05 Fund:TFM8004DEXXXXX Program:<All>						
INCOME	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-77,636,783.79	-126,953,524.79
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)*	-4,660,608,187.82	-36,001,891,762.35
			TFMA57500000	FEDERAL MATCHING (.001) *	-17,703,138,223.06	-85,157,788,217.32
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	0.00	-438,824.59
			TFMA57506300	HITECH Receipts	-1,551,456.03	-7,505,896.44
	Sum USSGL				-22,442,934,650.70	-121,294,578,225.49
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-152,368,800.86	-790,664,917.86
	590000	OTHER REVENUE - NON-EXCHANGE	TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-363,478,629.09	-1,718,486,215.01
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	-949,722,867.63	-4,638,408,194.45
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	-5,155,399,459.67	-24,612,574,599.19
			TFMA59001400	PAYMENTS FROM STATES - RX ACCOUNT (.036)	-711,984,443.25	-3,706,018,766.97
			TFMA59000100	OTHER INCOME (.029)	0.00	-502,668.26
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-37,590,969.53	-168,348,343.79
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	0.00	-7,360,439.69
	Sum USSGL				-7,218,176,369.17	-34,851,699,227.36
560000	DONATED REVENUE - FINANCIAL RESOURCES	TFMA56000100	GIFTS (.042)	0.00	-7,840.14	
Sum				-29,813,479,820.73	-156,936,950,210.85	
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTH	TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	6,636,528,009.01	40,802,606,812.61
			TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	21,986,835,132.74	113,381,784,760.49
			TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	77,636,783.79	126,953,524.79
	Sum USSGL				28,700,999,925.54	154,311,345,097.89
	576000	EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT	TFMA57604200	TRANSFER TO PCORTF	0.00	72,994,000.00
			TFMA57600400	SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	17,875,239.34	17,875,239.34
			TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	88,315,601.00	477,298,742.00
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	0.00	22,528,172.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	613,675,802.78	1,286,204,130.48
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	9,265,302.87	46,847,277.32
			TFMA57600500	PAYMENT ASSESSMENT COMMISSION, HHS (48)*	4,770,000.00	4,770,000.00
			TFMA57604700	MEDICARE ACCESS CHIP CMS	825,232.35	1,728,316.78
			TFMA57604100	HITECH	1,551,456.03	7,505,896.44
			TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	4,136,444.36	22,905,657.75
			Sum USSGL			
	610000	OPERATING EXPENSES/PROGRAM COSTS	TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	804,429.00	24,004,601.00
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-38,943,268.00	221,364,484.00
			TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	45,688.50	228,442.50
	Sum USSGL				-38,093,150.50	245,597,527.50
	Sum				29,403,321,853.77	156,517,600,057.50
	TOTAL				-410,157,966.96	-419,350,153.35

Federal Supplementary Medical Insurance Trust Fund
75X80040
Income Statement - Unaudited
October 1, 2015 Through February 29, 2016

Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME						
	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57500000	FEDERAL MATCHING (.001) *	-17,703,138,223.06	-85,157,788,217.32
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	0.00	-438,824.59
			TFMA57506300	HITECH Receipts	-1,551,456.03	-7,505,896.44
	Sum USSGL				-17,704,689,679.09	-85,165,732,938.35
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-149,066,905.98	-782,236,700.60
	590000	OTHER REVENUE - NON-EXCHANGE	TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	0.00	-7,360,439.69
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-37,590,969.53	-168,348,343.79
			TFMA59000100	OTHER INCOME (.029)	0.00	-502,668.26
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	-5,155,399,459.67	-24,612,574,599.19
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	-949,722,867.63	-4,638,408,194.45
	Sum USSGL				-6,142,713,296.83	-29,427,194,245.38
	560000	DONATED REVENUE - FINANCIAL RESOURCES	TFMA56000100	GIFTS (.042)	0.00	-7,840.14
Sum					-23,996,469,881.90	-115,375,171,724.47
EXPENSES						
	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTH	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	21,986,835,132.74	113,381,784,760.49
	576000	EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT	TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	0.00	22,528,172.00
			TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	88,315,601.00	477,298,742.00
			TFMA57604200	TRANSFER TO PCORTF	0.00	72,994,000.00
			TFMA57600400	SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	17,875,239.34	17,875,239.34
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	613,675,802.78	1,286,204,130.48
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	9,265,302.87	46,847,277.32
			TFMA57600500	PAYMENT ASSESSMENT COMMISSION, HHS (48)*	4,770,000.00	4,770,000.00
			TFMA57604700	MEDICARE ACCESS CHIP CMS	825,232.35	1,728,316.78
			TFMA57604100	HITECH	1,551,456.03	7,505,896.44
			TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	4,136,444.36	22,905,657.75
	Sum USSGL				740,415,078.73	1,960,657,432.11
	610000	OPERATING EXPENSES/PROGRAM COSTS	TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	45,688.50	228,442.50
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-38,943,268.00	221,364,484.00
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	804,429.00	24,004,601.00
	Sum USSGL				-38,093,150.50	245,597,527.50
Sum					22,689,157,060.97	115,588,039,720.10
TOTAL					-1,307,312,820.93	212,867,995.63

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account
75X80041
Income Statement - Unaudited
October 1, 2015 Through February 29, 2016

Period Name:2016-05 Fund:TFM8004DEXXXXXX Program:TFMA80041

Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-77,636,783.79	-126,953,524.79
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)*	-4,660,608,187.82	-36,001,891,762.35
		Sum USSGL			-4,738,244,971.61	-36,128,845,287.14
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-3,301,894.88	-8,428,217.26
	590000	OTHER REVENUE - NON-EXCHANGE	TFMA59001400	PAYMENTS FROM STATES - RX ACCOUNT (.036)	-711,984,443.25	-3,706,018,766.97
			TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-363,478,629.09	-1,718,486,215.01
	Sum USSGL			-1,075,463,072.34	-5,424,504,981.98	
Sum				-5,817,009,938.83	-41,561,778,486.38	
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS	TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	77,636,783.79	126,953,524.79
			TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	6,636,528,009.01	40,802,606,812.61
		Sum USSGL			6,714,164,792.80	40,929,560,337.40
Sum				6,714,164,792.80	40,929,560,337.40	
TOTAL				897,154,853.97	-632,218,148.98	