# Federal Old - Age & Survivors Insurance Trust Fund 28X8006 January 2015 <u>Table of Contents</u>

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## Federal Old Age & Survivors **Insurance Trust Fund** Footnotes

#### Summary of Significant Accounting Policies (1)

(a) Reporting Entity The accompanying Balance Sheet of the Federal Old - Age & Survivors Insurance Trust Fund (FOASI Trust Fund) and related Income Statement pertain to the aspects of the FOASI 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 FOASI 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 FOASI 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 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 reference the DBM. 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.

) 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 reported on the Income Statement, 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.

### 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 by the Fiscal Service's Covernment-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 Branch (FIB) in the investment confirmations and monthly statements of account

#### (f) Investments

Investments Unswant 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 a cartificates 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 FIB.

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

Link to Fiscal Service's Federal Investment Branch Investment Statement of Account: FIB Investment Account Statement

## FIB Investment Account Statement

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 FIB.

#### (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

#### Interest Revenue (h)

Interest networks Interest networks is reported based on the amounts received and recorded by FMB from FIB 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 FIB 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.

> Current Month 48,338,605.53 Fiscal Year-to-Date
> \$ 46,503,055,607.68

#### Revenues (i)

Pursuant to authorizing legislation, revenue activity recorded in the trust funds consists primarily of interest, penalties, fines, administrative terstant to another the grant of the terstant of the terstant of the terstand terms of the terms of terms of the terms of and other income

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 FMS and the program agencies responsible for the respective trust fund activity.

#### (j) Transfers to Program Agencies

Disposition 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 perotered based on the disbursement request amounts received and precorded 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 and the disbursement amounts returned and recorded by FMB from the program agencies 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 and the disbursement amounts returned and recorded by FMB from the program agencies 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 and the disbursement amounts returned and recorded by FMB from the program agencies 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 and the disbursement amounts returned and recorded by FMB from the program agencies 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 and the disbursement amounts returned and recorded by FMB from the program agencies 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 and the disbursement amounts returned and recorded by FMB from the program agencies responsible respective trust fund activity

Reimbursements to Treasury Bureaus and the General Fund (Operating Expenses/Program Costs) In the case of the FOASI 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

Kennet raries 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 Old - Age Survivors Insurance Trust Fund 28X8006 Trial Balance (Unaudited) January 1, 2015 Through January 31, 2015

Period Name:2015-04 Fund:TFM8006 Program:<All>

	BEA Category	Year of BA	Cost Center					Ending Balance
101000	-	-	-	FUND BALANCE WITH TREASURY	251,866.39		70,389,119,546.66	27,638.06
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	0.00	7,987,906,092.15	48,338,605.53	7,939,567,486.62
161000	-	•	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	2,729,270,403,000.00		61,027,941,000.00	2,738,583,196,000.00
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-2,736,083,926,622.89		0.00	-2,736,083,926,622.89
411400	M	-		INTEREST ON INVESTMENTS	46,454,717,002.15		0.00	46,503,055,607.68
				ATTORNEY FEES (.031)	129,691.90		0.00	164,936.55
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	1,011,324.71	0.00	0.00	1,011,324.71
			TFMA57502000	GF TRANSFER - CIRHBA - COAL INDUSTRY RETIREE HEALTH BENEFITS ACT (.006)*	1,834.71	0.00	0.00	1,834.71
			TFMA57502100	FEDERAL PAYMENT FOR PENSION REFORM ADMIN. EXPENSES (.043)*	258,022.00	0.00	0.00	258,022.00
			TFMA57502500	INCOME TAX ON BENEFITS - SSA (.006)*	6,980,314,254.30	6,803,611,338.30	0.00	13,783,925,592.60
			TFMA57502600	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - SSA	8,555.21	0.00	0.00	8,555.21
			TFMA57503400	GF TRANSFER, UNNEGOTIATED CHECK REIMBURSEMENT (.006)*	377,581.38	0.00	0.00	377,581.38
			TEMA57505100	FOOD CONS ENERGY ACT 2008, SSA	0.00	6,838,709.68	0.00	6,838,709.68
			TFMA57505700	GF TRANSFERS FOR PAYROLL TAX HOLIDAY - FICA	26,921,858.51	0.00	0.00	26,921,858.51
				GF TRANSFERS FOR PAYROLL TAX HOLIDAY - SECA	-42,941,963.34	0.00	0.00	-42,941,963.34
			TFMA58000400	TRANSFERS FROM GENERAL FUNDS FOR AMOUNTS EQUAL TO FICA TAXES	142,565,840,430.57	56,975,000,000.00	0.00	199,540,840,430.57
			TFMA58000500	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	435,788,389.20	6,555,000,000.00	0.00	6,990,788,389.20
			TFMA59000100	OTHER INCOME (.029)	1,660,069.14	9,390.28	22,389.43	1,647,069.99
				TREASURY OFFSET PROGRAM (.009)*	230,963.78		28,265.62	264,544.05
		BA Sum		· · ·	196,424,318,014.22	70,388,895,134.33	50,655.05	266,813,162,493.50
	Sum BEA				196,424,318,014.22		50,655.05	266,813,162,493.50
Sum USSGL					196,424,318,014.22		50,655.05	266,813,162,493.50
416700	M	-	TFMA57654000	TRANSFERS OUT - BENEFIT PAYMENTS, SSA	-179,148,242,630.56	0.00	60,730,448,938.03	-239,878,691,568.59
420100	-		-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-58,682,886,237.30	0.00	0.00	-58,682,886,237.30
			-	TOTAL ACTUAL RESOURCES - COLLECTED	2,771,488,878,045.36	0.00	0.00	2,771,488,878,045.36
		BA Sum			2,712,805,991,808.06		0.00	2,712,805,991,808.06
	Sum BEA				2,712,805,991,808.06		0.00	2,712,805,991,808.06
Sum USSGL					2,712,805,991,808.06	0.00	0.00	2,712,805,991,808.06
439700	М	-	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION	-2,712,805,991,808.06		0.00	-2,712,805,991,808.06
462000	-	-		INTEREST ON INVESTMENTS	-46,454,717,002.15		48,338,605.53	-46,503,055,607.68
				ATTORNEY FEES (.031)	-129,691.90		35,244.65	-164,936.55
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	-1,011,324.71	0.00	0.00	-1,011,324.71
			TFMA57502000	GF TRANSFER - CIRHBA - COAL INDUSTRY RETIREE HEALTH BENEFITS ACT (.006)*	-1,834.71	0.00	0.00	-1,834.71
			TFMA57502100	FEDERAL PAYMENT FOR PENSION REFORM ADMIN. EXPENSES (.043)*	-258,022.00	0.00	0.00	-258,022.00
			TFMA57502500	INCOME TAX ON BENEFITS - SSA (.006)*	-6,980,314,254.30	0.00	6,803,611,338.30	-13,783,925,592.60
			TFMA57502600	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - SSA	-8,555.21	0.00	0.00	-8,555.21
			TFMA57503400	GF TRANSFER, UNNEGOTIATED CHECK REIMBURSEMENT (.006)*	-377,581.38	0.00	0.00	-377,581.38
			TFMA57505100	FOOD CONS ENERGY ACT 2008, SSA	0.00	0.00	6,838,709.68	-6,838,709.68
				GF TRANSFERS FOR PAYROLL TAX HOLIDAY - FICA	-26,921,858.51	0.00	0.00	-26,921,858.51
			TFMA57505800	GF TRANSFERS FOR PAYROLL TAX HOLIDAY - SECA	42,941,963.34	0.00	0.00	42,941,963.34
				TRANSFERS OUT - SSA LAE ANNUAL (33)*	692,185,970.00	294,888,189.00	0.00	987,074,159.00
				TRANSFERS OUT - SSA LAE X YEAR (34)*	-206,753.00		0.00	-206,753.00
				TRANSFERS OUT - SSA OIG LAE (16)*	6,766,375.00		0.00	10,677,739.00
			TFMA57654000	TRANSFERS OUT - BENEFIT PAYMENTS, SSA	179,148,242,630.56	60,730,448,938.03	0.00	239,878,691,568.59
			TFMA58000400	TRANSFERS FROM GENERAL FUNDS FOR AMOUNTS EQUAL TO FICA TAXES	-142,565,840,430.57	0.00	56,975,000,000.00	-199,540,840,430.57
			TFMA58000500	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	-435,788,389.20	0.00	6,555,000,000.00	-6,990,788,389.20
			TFMA59000100	OTHER INCOME (.029)	-1,660,069.14	22,389.43	9,390.28	-1,647,069.99
				TREASURY OFFSET PROGRAM (.009)*	-230,963.78		61,845.89	-264,544.05
				TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	104,630,097.83		0.00	150,980,689.51
				TREASURY ADMIN. EXPENSES - BPD (16)*	124,822.50	41,607.50	0.00	166,430.00
			TFMA61000400	TREASURY OFFSET PROGRAM FEE (16)*	6,330.00	2,373.40	184.00	8,519.40
			TFMA61000400 TFMA61000500		6,330.00 7,905,483.00	2,373.40 632,828.00	184.00 0.00	8,519.40 8,538,311.00
		BA Sum	TFMA61000400 TFMA61000500	TREASURY OFFSET PROGRAM FEE (16)*	6,330.00 7,905,483.00 <b>-16,464,663,058.33</b>	2,373.40 632,828.00 61,076,326,546.66	184.00 0.00 <b>70,388,895,318.33</b>	8,519.40 8,538,311.00 <b>-25,777,231,830.0</b> 0
Sum USSGL	Sum BEA		TFMA61000400 TFMA61000500	TREASURY OFFSET PROGRAM FEE (16)*	6,330.00 7,905,483.00	2,373.40 632,828.00 61,076,326,546.66 61,076,326,546.66	184.00 0.00	8,519.40 8,538,311.00

## Federal Old - Age Survivors Insurance Trust Fund 28X8006 Trial Balance (Unaudited) January 1, 2015 Through January 31, 2015

Nome         Image: Solution of the start of the st	490200	D	В	TEMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-177,988,715.00	0.00	12,712,847.00	-190,701,562.00
N         PMACTORING TRANSPERS OUT-SSALEA APAULAL (297	490200	-	-						-843.452.00
Nom         Product States Press OF TASK FERS OF TA		-	BA Sum						-191,545,014.00
Image: state		-	N	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-514,197,255.00	0.00	282,175,342.00	-796,372,597.00
Image:         GA Sim         Gase Sign (Sec)         Gase Sign (Sec) <thgase (sec)<="" sign="" th=""></thgase>			ĺ			206,753.00	0.00		206,753.00
Sum BEA         Model         Sum BEA         Model         Baseline         Bas				TFMA57600900	TRANSFERS OUT - SSA OIG LAE (16)*				-9,834,287.00
N         0         TMMS100000 [PESQLPW OFFSCT FROMM FEE [19]         55500         16800         0.00         1.105           N         TMMS100000 [PESQLPW OFFSCT FROMM FEE [19]         -5550000         0.00         0.555000         0.00         0.555000         0.00         0.555000         0.00         0.555000         0.00         0.555000         0.555000         0.555000         0.00         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000         0.555000			BA Sum						-806,000,131.00
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Image: bioletem         Temastrong Treasury ADMIN. EXPENSE -FMS (16)*         2,309,54.00         0.00         622,88.00         3.032372           Sim USS0.         EA Sum (1,027,003)         A Sum (1,028,003)									
Sum BEA         BASum									
Sam UBS0         Image: Control (Control (Contro))))		-		TEMA61000500	TREASURY ADMIN. EXPENSE - FMS (16)"				
Stun UBSGL         -         TFMAS21000         PTEREST ON INVESTMENTS	-	Sum DEA	BA Sum						
S3100         -         -         THAS31000 INTERST ON INVESTMENTS         -23,178,2167.32         0.00         7.867.90,002.15         -3.114.6483.279           532500         -         THAS325000 ATTASS25000 ATTASS2500 ATTASS2500 ATTASS25000 ATTASS2500 ATTASS25000 ATTASS25000 ATTAS	Sum LISSOI	SUM BEA							
53200         -         -         TMA3220000         TANSFER UNDA ATTORNEY FEES (031)         1-12.96.91.90         0.00         352.44.66         1-14.93.96           575000         -         TMA372010000         TRANSFER, UNDA ACTIVITY (0.00)         -         0.00         0.00         -         1.91.324.71         0.00         0.00         0.01.13.24           575000         -         TMA37200000         TRANSFER, UNDA ACTIVITY (0.00)         -         1.834.71         0.00         0.00         0.00         0.01.324.71           575000         -         TMA5702000         CORT CNOID REFORM ADMIN         -         8.80.02.00         0.00         0.00         0.00         0.02.81.92.92.59.92           575000         CORT ANSFER, INCOME TAX ON REFORM ADMIN         -         8.80.02.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <t< td=""><td></td><td></td><td></td><td>TEMA52440040</td><td></td><td></td><td></td><td></td><td></td></t<>				TEMA52440040					
575000         -         TFMA5700000         FTRANSPER_CUMONACTIVITY (200)*         -1.011.324.71         0.00         0.00         -1.011.324.71           575000         -         TFMA57002000         FTRANSPER_CUMONACTIVITY (200)*         -1.834.71         0.00         0.00         -1.834.71           FTRANSF002000         FTRANSPER_CUMOR REPORT ADMIN.         -2.830.200         0.00         0.00         -2.830.200           TFMA57002000         FTRANSFER_CUMOR REPORT ADMIN.         -2.860.200         0.00         0.00         -2.830.200           TFMA57002000         FTRANSFER_CUMOR TAX CREPTER SSECA         -8.555.21         0.00         0.00         -3.835.592           TFMA57002000         FTRANSFER_CUMOR TAX CREPTER SSECA         -8.555.21         0.00         0.00         -3.835.592           TFMA5700200         GTRANSFER_CUMOR TAX CREPTER ADMIN.         -2.868.516.82         0.00         6.808.70.80         -4.985.516.71           TFMA5700200         GTRANSFER_SUME TAX CREPTER ADMIN.         -3.875.81         0.00         0.00         -4.985.916.71           TFMA5700200         GTRANSFER_SUME TAX CREPTER ADMIN.         -3.875.918.91         0.00         6.808.717.819.717.817.817.817.817.817.817.817.817.817									
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Nome         Nome <th< td=""><td>575000</td><td>-</td><td>-</td><td></td><td>CETRANSEER CIRHRA COAL INDUSTRY RETIRES</td><td>-1,011,324.71</td><td>0.00</td><td>0.00</td><td>-1,011,324.7</td></th<>	575000	-	-		CETRANSEER CIRHRA COAL INDUSTRY RETIRES	-1,011,324.71	0.00	0.00	-1,011,324.7
Nome         Nom         Nome         Nome				TFMA57502000	HEALTH BENEFITS ACT (.006)*	-1,834.71	0.00	0.00	-1,834.7
key FMA5750200 (OF TRANSFER, INCOME TAX CREDIT REIMS. SECA (OB)             -S.8.               -0.00 -0.00             -0.00				TFMA57502100		-258,022.00	0.00	0.00	-258,022.00
key			ĺ	TFMA57502500	INCOME TAX ON BENEFITS - SSA (.006)*	-6,980,314,254.30	0.00	6,803,611,338.30	-13,783,925,592.60
Sim USSCI				TFMA57502600		-8,555.21	0.00	0.00	-8,555.21
Sime Uses and Signal Section (FOD CONS ENERGY ACT 2008, SSA				TFMA57503400		-377,581.38	0.00	0.00	-377,581.38
Sum USSGL         Findas7505700 (GF TRANSFERS FOR PAYROLL TAX HOLLDAY - FICA         -25.921,858.51         0.00         0.00         -26.921,988.51           BA Sum         BA Sum         BA Sum				TEMA57505100		0.00	0.00	6.838.709.68	-6.838.709.68
Image: biology of the second									-26.921.858.51
Sum USGL         Sum USGL			1						42,941,963.34
Sum USSGL         Control Contend Contende Control Control Contrel Contervice Contrelation Con		-	BA Sum		1	-6,965,951,467.48	0.00	6,810,450,047.98	-13,776,401,515.46
576000         -         TFMAS7E00100         TRANSFERS OUT - SSA LAE XYEA NNUAL (33)*         662.185.970.00         294.888,189.00         0.00         987.074,189.           FM         FMAS7E00200         TRANSFERS OUT - SSA LAE XYEAR (34)*         -206.753.00         0.00         0.00         997.074,189.           Sum BEA         BA Sum         687.455.9200         294.799.553.00         0.00         997.545,145.           Sum USSGL         -         TFMAS7E60000         TRANSFERS OUT - BENEFIT PAYMENTS, SSA         179.146,242,630.56         060,730.449,390.63         0.00         997.545,145.           S00000         -         -         TFMAS7E64000         TRANSFERS OUT - BENEFIT PAYMENTS, SSA         179.146,242,630.56         0.00,730.449,390.63         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00         0.00         293.979,553.00		Sum BEA	i			-6,965,951,467.48	0.00	6,810,450,047.98	-13,776,401,515.40
Key         FMA57600200         TRANSFERS OUT - SSA LAE X YEAR (34)*         -206,753.00         0.00         0.00         -206,753.00           Sum BEA         BA Sum         6.780,675.00         3.811.64.00         0.00         997,955.30         0.00         997,955.165           Sum USSGL         FMA57600900         TRANSFERS CUT - SEA LEE X YEAR (14)*         6.686,745,952.00         298,799,553.00         0.00         997,955,145           Som USSGL         FMA57604000         TRANSFERS CUT - SEA LEE X YEAR (14)*         6.686,745,952.00         298,799,553.00         0.00         997,955,145           Som USSGL         FMA57604000         TRANSFERS FROM GENERAL FUNDS FOR AMOUNTS         (142,955,864,430.55         6.070,448,938.03         0.00         299,798,518,68           Som USSGL         FMA5800040         TRANSFERS FROM GENERAL FUNDS FOR AMOUNTS EQUAL TO SECA TAXES         412,955,844,930.50         0.00         6.53,500,000.00         -499,748,148.58           Sum USSGL         FMA5800000         TRANSFERS FROM GENERAL FUNDS FOR AMOUNTS EQUAL TO SECA TAXES         -413,001,628,819.77         0.00         6.53,500,000.000         -499,748,148.58           Sum USSGL         BA Sum         GHA Sum         FMA5900100         OTHER INCOME (.029)         -4143,001,628,819.77         0.00         63,530,000,000.00         -206,531,628,819.77	Sum USSGL					-6,965,951,467.48	0.00	6,810,450,047.98	-13,776,401,515.40
Here         TFMA57600900         TFMA576509         298,799,553.00         0.000         997,545,145           5765000         -         TFMA5765000         TFMA5765000         TFMA5765000         TFMA5765000         0.000         299,786,553.00         0.000         299,786,561.568.569.568.568           580000         -         TFMA5765000         TFMA576500         TFMA57607 GENERAL FUNDS FOR AMOUNTS         -142,565,840,430.57         0.00         56,975,000,000.00         -199,540,440,430.7142,563.569.70           580000         -         TFMA58000500         TFMA57607 GENERAL FUNDS FOR AMOUNTS EQUAL TO SECA         -435,788,389.20         0.00         63,550,000,000.00         -266,531,528,819.77           Sum USSGL         -         -         TFMA5900100         THEA SINCOME (.029)         -143,001,528,819.77         0.00         63,530,000,000.00         -266,531,528,819.72           Sum USSGL         -         -         TFMA59000000         THEAS SINCOME (.029)         -         -143,001,528,819.77 <td>576000</td> <td>-</td> <td>-</td> <td>TFMA57600100</td> <td>TRANSFERS OUT - SSA LAE ANNUAL (33)*</td> <td>692,185,970.00</td> <td>294,888,189.00</td> <td>0.00</td> <td>987,074,159.0</td>	576000	-	-	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	692,185,970.00	294,888,189.00	0.00	987,074,159.0
BA Sum         BA Sum         998,745,592.00         298,799,553.00         0.00         997,545,145.           Sum USSGL         0         0         997,545,145.         698,745,592.00         298,799,553.00         0.00         997,545,145.           576500         -         TFMA57654000         TRANSFERS OUT - BENEFIT PAYMENTS, SSA         179,148,242,630.56         60,730,448,938.03         0.00         298,799,553.00         0.00         298,764,619.568.00           580000         -         TFMA58004000         TRANSFERS FROM GENERAL FUNDS FOR AMOUNTS EQUAL TO FICA TAXES         142,565,840,430.57         0.00         56,975,000,000.00         -199,540,840,430.57           S80000         -         TFMA58004000         TRANSFERS FOR AMOUNTS EQUAL TO SECA         -43,5788,389.20         0.00         65,550,000,000.00         -499,788,389.20           Sum USSGL         -         -         TFMA5900100         OTHER INCOME (.029)         -143,001,628,819.77         0.00         63,530,000,000.00         -206,531,628,819           Sum USSGL         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -									-206,753.0
Sum BEA         Sum SUSSL				TFMA57600900	TRANSFERS OUT - SSA OIG LAE (16)*				10,677,739.0
Sum USSGL         C         FMA58000         TRANSFERS OUT - BENEFIT PAYMENTS, SSA         179,148,242,630.06         609,745,154.3           576500         -         -         TFMA5800000         TRANSFERS OUT - BENEFIT PAYMENTS, SSA         179,148,242,630.06         60,730,448,930.03         0.00         239,878,691,568.           580000         -         TFMA58000400         TRANSFERS FROM GENERAL FUNDS FOR AMOUNTS EQUAL TO FICA TAXES         -142,566,840,430.57         0.00         56,975,000,000.00         -199,540,840,430.           580000         -         TFMA58000400         TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES         -435,788,389.20         0.00         63,530,000,000.00         -206,531,628,819.77           Sum USSGL         -         -         TFMA5900100         OTHER INCOME (0.09)         -143,001,628,819.77         0.00         63,530,000,000.00         -206,531,628,819.77           Sum USSGL         -         -         TFMA5900100         OTHER INCOME (0.09)         -143,001,628,819.77         0.00         63,530,000,000.00         -206,531,628,819.77           590000         -         TFMA5900100         OTHER INCOME (0.09)         -168,0089,78         28,265,62         61,445,89         -16,47,069.         -16,80,085.05         71,236,17         -1,911,614.           Sum USSGL         -         <			BA Sum						997,545,145.0
576500         -         TFMA57654000         TRANSFERS OUT - BENEFIT PAYMENTS, SSA         179,148,242,630.56         60,730,448,938.03         0.00         239,878,691,568.           580000         -         -         TFMA5800400         TRANSFERS FROM GENERAL FUNDS FOR AMOUNTS EQUAL TO FICA TAXES         -142,565,840,430.57         0.00         56,975,000,000.00         -199,540,840,430.           580000         -         -         TFMA58000400         TRANSFERS FROM GE FOR AMOUNTS EQUAL TO SECA TAXES         -435,788,389.20         0.00         65,550,000,000.00         -6,990,788,389.           Sum USSGL         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -<		Sum BEA							997,545,145.0
58000         -         TFMASB0000         TRANSFERS FROM GENERAL FUNDS FOR AMOUNTS EQUAL TO FICA TAXES									
S8000         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td>576500</td> <td>-</td> <td>-</td> <td>TFMA57654000</td> <td></td> <td>179,148,242,630.56</td> <td>60,730,448,938.03</td> <td>0.00</td> <td>239,878,691,568.5</td>	576500	-	-	TFMA57654000		179,148,242,630.56	60,730,448,938.03	0.00	239,878,691,568.5
Image: base in the second se	580000	-	-	TFMA58000400		-142,565,840,430.57	0.00	56,975,000,000.00	-199,540,840,430.5
Sum USSGL         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -				TFMA58000500		-435,788,389.20	0.00	6,555,000,000.00	-6,990,788,389.20
Sum USSGL         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		Г	BA Sum			-143,001,628,819.77	0.00	63,530,000,000.00	-206,531,628,819.77
590000         -         TFMA5900100         OTHER INCOME (0.29)         -1,660,069,14         22,389,43         9,390,28         -1,647,069.           TFMA5900000         TREASURY OFFSET PROGRAM (0.09)*         -230,963.78         26,265.62         61,845.89         -224,544.           Sum BEA         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		Sum BEA							-206,531,628,819.77
Image: system with the									-206,531,628,819.77
BA Sum         -1,891,032.92         50,655.05         71,236.17         -1,911,614.           Sum USSGL         Sum BEA         -1,891,032.92         50,655.05         71,236.17         -1,911,614.           610000         TFMA6100010         TREASURY ADMIN EXPENSE - GENERAL FUND (16)*         104,630,097.83         46,350,591.68         0.00         150,980.689.           610000         TFMA61000200         TREASURY ADMIN EXPENSE - BPD (16)*         104,630,097.83         46,350,591.68         0.00         150,980.689.           TFMA61000200         TREASURY ADMIN EXPENSE - BPD (16)*         124,822.50         41,607.50         0.00         166,430.           TFMA61000200         TREASURY ADMIN. EXPENSE - BPD (16)*         6,330.00         2,373.40         184.00         8519.           TFMA61000500         TREASURY ADMIN. EXPENSE - FMS (16)*         7,905,483.00         632,828.00         0.00         8,538,311.           TFMA61000500         TREASURY ADMIN. EXPENSE - FMS (16)*         7,905,483.00         632,828.00         0.00         8,538,311.           BA Sum         BA Sum         112,666,733.33         47,027,400.58         184.40         159,693,949.           Sum USSGL         Sum BEA         112,666,733.33         47,027,400.58         184.400         159,693,949.	590000	-	-						-1,647,069.99
Sum BEA         Sum BEA		L		TFMA59000600	TREASURY OFFSET PROGRAM (.009)*				-264,544.05
Sum USSGL         -1,891,032.92         50,655.05         71,236.17         -1,911,614           610000         1FMA610000         TERASURY ADMIN EXPENSE - GENERAL FUND (16)*         104,630,097.83         46,305,051.68         0.00         150,980.689.           1         TFMA61000400         TREASURY ADMIN. EXPENSE - GENERAL FUND (16)*         104,630,097.83         46,305,051.68         0.00         150,980.689.           1         TFMA61000400         TREASURY ADMIN. EXPENSE - BPD (16)*         124,822.50         41,607.50         0.00         166,430.           1         TFMA61000400         TREASURY OFFSET PROGRAM FEE (16)*         6,330.00         2,373.40         184.00         8,519.           1         TFMA61000500         TREASURY ADMIN. EXPENSE - FMS (16)*         7,905,483.00         632,828.00         0.00         8,538,341.           1         Sum BEA         112,666,733.33         47,027,400.58         184.00         159,639,349.           Sum USSGL         Sum BEA         112,666,733.33         47,027,400.58         184.00         159,639,349.	L		BA Sum		ļ				
610000         FMA61000100         TERASURY ADMIN EXPENSE - GENERAL FUND (16)*         104,630,097.83         46,350,591.68         0.00         150,980,689.           TFMA61000200         TREASURY ADMIN EXPENSE - BPD (16)*         124,622.50         41,607.50         0.00         166,430.           TFMA61000200         TREASURY ADMIN. EXPENSE - BPD (16)*         124,622.50         41,607.50         0.00         166,430.           TFMA61000200         TREASURY ADMIN. EXPENSE - BPD (16)*         6,330.00         2,373.40         184.00         8,519.           TFMA61000500         TREASURY ADMIN. EXPENSE - FMS (16)*         7,905,483.00         632,828.00         0.00         8,538,311.           TFMA61000500         TREASURY ADMIN. EXPENSE - FMS (16)*         7,905,483.00         632,828.00         0.00         8,538,311.           Sum BEA         Sum BEA         112,666,733.33         47,027,400.58         184.00         159,693,949.           Sum USSGL         Sum BEA         112,666,733.33         47,027,400.58         184.00         159,693,949.	0	Sum BEA							
BA Sum         Sum BEA         Sum BEA         TFMA61000200         TREASURY ADMIN. EXPENSES - BPD (16)*         124,822.50         41,607.50         0.00         166,430.           BA Sum         TFMA61000400         TREASURY ADMIN. EXPENSES - BPD (16)*         6,330.00         2,373.40         184.00         8,519.           BA Sum         TFMA61000500         TREASURY ADMIN. EXPENSE - FMS (16)*         7,905,483.00         632,828.00         0.00         8,538.311.           Sum BEA         112,666,733.33         47,027,400.58         184.00         159,693,949.           Sum USSGL         112,666,733.33         47,027,400.58         184.00         159,693,949.				TEMAC4000100					
Key	000010	-							
BA Sum         TFMA61000500         TREASURY ADMIN. EXPENSE - FMS (16)*         7,905,483.00         632,828.00         0.00         8,538,311.           BA Sum         BA Sum         112,666,733.33         47,027,400.58         184.00         159,693,949.           Sum USSGL         Sum Science         112,666,733.33         47,027,400.58         184.00         159,693,949.									
BA Sum         BA Sum         112,666,733.33         47,027,400.58         184.00         159,693,949.           Sum USSGL         112,666,733.33         47,027,400.58         184.00         159,693,949.									
Sum BEA         112,666,733.33         47,027,400.58         184.00         159,693,949.           Sum USSGL         112,666,733.33         47,027,400.58         184.00         159,693,949.		-	BA Sum	11 10/000000					
Sum USSGL 112,666,733.33 47,027,400.58 184.00 159,693,949.		Sum BEA	DA SUM		++				
		Out DEA			1	112,000,100.00			
	Sum USSGI					112,666,733,33	47,027,400 58	184.00	159.693 949 91

## Federal Old - Age Survivors Insurance Trust Fund 28X8006 Balance Sheet (Unaudited) January 31, 2015

Period Name:2015-04	Fund:TFM8006DEXXXXXX	Program: <all></all>
		E. P. Belever
Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	27,638.06
	INTEREST RECEIVABLE - INVESTMENTS	7,939,567,486.62
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE	2 729 582 106 000 00
	BUREAU OF THE FISCAL SERVICE	2,738,583,196,000.00
		2,746,522,791,124.68
		Total: 2,746,522,791,124.68
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-2,736,083,926,622.89
	NET INCOME	-10,438,864,501.79
		-2,746,522,791,124.68
		Total: -2,746,522,791,124.68

## Federal Old - Age Survivors Insurance Trust Fund 28X8006 Income Statement (Unaudited) October 1, 2014 Through January 31, 2015

Period Name:2015-04	Fund:TFM8006DEXXXXXX	Program: <all></all>	]			
Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	580000	TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED	TFMA58000400	TRANSFERS FROM GENERAL FUNDS FOR AMOUNTS EQUAL TO FICA TAXES	-56,975,000,000.00	-199,540,840,430.57
			TFMA58000500	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	-6,555,000,000.00	-6,990,788,389.20
	Sum USSGL	-			-63,530,000,000.00	-206,531,628,819.77
	575000	EXPENDITURE FINANCING SOURCES -	TFMA57502100	FEDERAL PAYMENT FOR PENSION REFORM ADMIN.	0.00	-258,022.00
			TFMA57505100	FOOD CONS ENERGY ACT 2008, SSA	-6,838,709.68	-6,838,709.68
			TFMA57502000	GF TRANSFER - CIRHBA - COAL INDUSTRY RETIREE HEALTH BENEFITS ACT (.006)*	0.00	-1,834.71
			TFMA57502600	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - SSA	0.00	-8,555.21
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	0.00	-1,011,324.71
			TFMA57503400	GF TRANSFER, UNNEGOTIATED CHECK REIMBURSEMENT (.006)*	0.00	-377,581.38
			TFMA57505700	GF TRANSFERS FOR PAYROLL TAX HOLIDAY - FICA	0.00	-26,921,858.51
			TFMA57505800	GF TRANSFERS FOR PAYROLL TAX HOLIDAY - SECA	0.00	42,941,963.34
			TFMA57502500	INCOME TAX ON BENEFITS - SSA (.006)*	-6,803,611,338.30	-13,783,925,592.60
	Sum USSGL				-6,810,450,047.98	-13,776,401,515.46
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-7,987,906,092.15	-31,164,688,279.47
	532500	ACCRUED ADMINISTRATIVE FEES REVENUE	TFMA53250100	ATTORNEY FEES (.031)	0.00	-37,491.09
		ADMINISTRATIVE FEES REVENUE	TFMA53250100	ATTORNEY FEES (.031)	-35,244.65	-127,445.46
	Sum USSGL	-			-35,244.65	-164,936.55
	590000	OTHER REVENUE - NON-EXCHANGE	TFMA59000600	TREASURY OFFSET PROGRAM (.009)*	-33,580.27	-264,544.05
			TFMA59000100	OTHER INCOME (.029)	12,999.15	-1,647,069.99
	Sum USSGL	•			-20,581.12	-1,911,614.04
Sı					-78,328,411,965.90	-251,474,795,165.29
	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57654000	TRANSFERS OUT - BENEFIT PAYMENTS, SSA	60,730,448,938.03	239,878,691,568.59
	576000	EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	294,888,189.00	987,074,159.00
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	0.00	-206,753.00
			TFMA57600900	TRANSFERS OUT - SSA OIG LAE (16)*	3,911,364.00	10,677,739.00
	Sum USSGL	•			298,799,553.00	997,545,145.00
	610000	OPERATING EXPENSES/PROGRAM COSTS	TFMA61000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	46,350,591.68	150,980,689.51
			TFMA61000500	TREASURY ADMIN. EXPENSE - FMS (16)*	632,828.00	8,538,311.00
			TFMA61000200	TREASURY ADMIN. EXPENSES - BPD (16)*	41,607.50	166,430.00
			TFMA61000400	TREASURY OFFSET PROGRAM FEE (16)*	2,189.40	8,519.40
	Sum USSGL				47,027,216.58	159,693,949.91
Su					61,076,275,707.61	241,035,930,663.50
тот	AL				-17,252,136,258.29	-10,438,864,501.79