Federal Supplementary Medical Insurance Trust Fund 75X8004

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Federal Supplementary Medical Insurance Trust Fund

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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 Funds Management Branch (FMB) 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.

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

The program agency is responsible for administering, regulating, and monitoring the program activities funded by the trust fund. The program agency makes all decisions regarding dispositions from the trust funds. As such, the Balance Sheet and Income Statement do not include information regarding the ultimate disposition of amounts transferred from the trust fund to the program agency.

The program agency is responsible for reporting on the financial position of the trust fund. As such, the financial position of the trust fund in the program agency's records may differ from what has been illustrated in the accompanying Balance Sheet and Income Statement.

(b) Basis of Presentation

The Balance Sheet and Income Statement have been prepared to report the assets and liabilities of the trust funds under the function performed by FMB, and the related activity, in accordance with the measurement and criteria discussed below.

(c) Basis of Accounting

The investments on the Balance Sheet and Interest Revenue on Investments are reported using the accrual basis of accounting. All other accounts and activity reported on the Balance Sheet and Income Statement are reported on the cash basis.

(d) Fund Balance with Treasury

The Trust Fund does not maintain cash in commercial bank accounts. Treasury processes cash receipts and disbursements. Fund Balance with Treasury represents net revenue, disposition of revenue, and investment activity. Fund balance with Treasury is reported based on the balance reported by the Fiscal Service's Government-wide Accounting and Reporting Modernization Project (GWA) Account Statement and reconciling transactions identified and recorded by FMB.

(e) Interest Receivables

Interest receivables are calculated and reported by FMB based on the investment terms received and recorded by FMB from Fiscal Service's Federal Investments Branch (FIB) 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 FIB.

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Footnotes (Continued)

FMB follows Treasury fiscal investment policy guidelines. FMB determines the term of the securities purchased based on direction provided by the program agency. The securities are acquired and held in the name of the Secretary of the Treasury for the trust fund. The interest on and proceeds from the sale or redemption of any security held for the trust fund is credited to the trust fund. Investments are selected for liquidation based on the following order: earliest maturity date, lowest prevailing interest rate, and first security in first security out.

Investments are calculated and reported at net cost based on the cost and premium/discount amounts reported to FMB in the investment confirmations and monthly statements of account received from FIB.

Link to Fiscal Service's Federal Investments Branch (FIB) Statement of Account:

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

(g) Equity

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

(h) Interest Revenue

Interest revenue is reported based on the amounts received and recorded by FMB from 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	Fiscal Year-to-Date
FSMI	\$25,616,879.33	\$1,242,331,233.06
Presc. Drug	\$1,699,255.38	\$7,559,849.56
Total	\$27,316,134.71	\$1,249,891,082.62

(i) Revenues

Pursuant to authorizing legislation, revenue activity recorded in the trust funds consists primarily of interest, penalties, fines, administrative fees, transfers in from program agencies, tax revenues, tax adjustments, tax refunds, premiums, cost recoveries, and other income, which are transferred from the General Fund of the Treasury or from program agencies to the Trust Funds.

Penalties, fines, administrative fees, transfers in from program agencies, premiums, cost recoveries, and other income are reported based on the amounts received and recorded by FMB from FMS and the program agencies responsible for the respective trust fund activity.

(j) Transfers to Program Agencies

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

(k) Reimbursements to Treasury Bureaus (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 FMB from various Treasury bureaus, including the Fiscal Service.

(2) Related parties

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

Federal Supplementary Medical Insurance Trust Fund 75X8004 Trial Balance - Unaudited May 1, 2014 Through May 31, 2014

GI	DEA Catanani	Vene of DA	Cost Center	USSOL / Cont Contar Deparintion	Designing Delegae	Period Net Dr	Period Net Cr	Tudius Deleves
<u></u>	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description				Ending Balance 171,686,946,
1010 1342		-	-	FUND BALANCE WITH TREASURY INTEREST RECEIVABLE - INVESTMENTS	105,515,792.92 760,438,985.95	32,286,032,990.31 214,717,921.13	32,219,861,836.34 27,316,134.71	947,840,772.
1610		-		INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE E	76.596.165.000.00	22.401.970.000.00		68,130,507,000.
2150	-	1	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	0.00	0.00	, ,,	0.
2130	1	1	XXXXXXXXXXXX	DEFAULT CAM1	0.00	0.00		0.
		BA Sum		DEI AGET GAWT	0.00	0.00		0.
	Sum BEA			+	0.00	0.00		0.
Sur					0.00	0.00		0.
3310				CUMULATIVE RESULTS OF OPERATIONS	-75,126,139,064.45	0.00		-75,126,139,064.
4114	М	-	TFMA53110010	INTEREST ON INVESTMENTS	1,222,574,947.91	27,316,134.71	0.00	1,249,891,082
			TFMA56000100	GIFTS (.042)	7,117.42	0.00	0.00	7,117
			TFMA57500000	FEDERAL MATCHING (.001) *	107,242,127,046.98	15,439,104,488.45	159,189,405.56	122,522,042,129
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	640,699.61	0.00	0.00	640,699
			TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	240,625,527.44	30,024,280.26	0.00	270,649,807
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)*	30,363,156,516.96	8,183,004,282.69	0.00	38,546,160,799
			TFMA57506300	HITECH Receipts	5,884,480,177.87	472,016,903.06	0.00	6,356,497,080
			TFMA58006300	ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS	2,800,171,502.34	0.00	0.00	2,800,171,502
			TFMA59000100	OTHER INCOME (.029)	1,585,130.94	0.00	0.00	1,585,130
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	31,923,982,624.64	5,064,806,812.92	451,445,433.50	36,537,344,004
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	5,656,497,095.08	870,657,495.50		6,527,123,204
			TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	2,033,082,141.43	301,932,352.36	4,227,282.57	2,330,787,211
			TFMA59001400	PAYMENTS FROM STATES - RX ACCOUNT (.036)	5,120,855,258.12	731,738,556.98		5,852,593,815
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	171,120,034.49	25,729,374.92	428,740.00	196,420,669
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	1,475,290.78	0.00	0.00	1,475,290
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	345,846,052.00	1,001,018,338.00		1,346,864,390
		BA Sum			193,008,227,164.01	32,147,349,019.85		224,540,253,935
	Sum BEA	4			193,008,227,164.01	32,147,349,019.85		224,540,253,935
Sur					193,008,227,164.01	32,147,349,019.85		224,540,253,935
4129	D	-	TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	-240,625,527.44	0.00		-270,649,807
	М	-	TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	-37,569,841,701.06	0.00	10,001,110,000000	-47,661,017,206
Sur		,			-37,810,467,228.50	0.00		-47,931,667,014
4167	М	-	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	-142,323,191,055.10	116,983,127.35		-171,417,276,439
4201	-	-	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-26,759,445,985.92	0.00		-26,759,445,985
			-	TOTAL ACTUAL RESOURCES - COLLECTED	94,175,368,541.37	0.00		94,175,368,541
	Sum BEA	BA Sum			67,415,922,555.45 67,415,922,555.45	0.00		67,415,922,555 67,415,922,555
¢.,					67,415,922,555.45	0.00		67,415,922,555
4397	 П М			RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FRO	-67,363,110,929.81	0.00		-67,363,110,929
4620	-		TFMA53110010	INTEREST ON INVESTMENTS	-1,222,574,947.91	0.00		-1,249,891,082
4020			TFMA56000100	GIFTS (.042)	-7,117.42	0.00		-7,117
			TFMA57500000	FEDERAL MATCHING (.001) *	-107,242,127,046.98	159,189,405.56		-122,522,042,129
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	-640,699,61	0.00	0.00	-640,699
			TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-240,625,527.44	0.00	30,024,280.26	-270,649,80
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)*	-30,363,156,516.96	0.00		-38,546,160,79
			TFMA57506300	HITECH Receipts	-5,884,480,177.87	0.00	.,, ,	-6,356,497,08
			TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	506,056,517.00	73,232,573.00		579,289,09
	1							949,21
			TFMA57600200	ITRANSFERS OUT - SSA LAE X YEAR (34)*	949.211.00	0.00	0.00	
			TFMA57600200 TFMA57600300	TRANSFERS OUT - SSA LAE X YEAR (34)* SALARIES & EXPENSES - CMS (33)*	949,211.00 1,267,890,674.97	0.00 178,709,567.19		
			TFMA57600200 TFMA57600300 TFMA57600400	TRANSFERS OUT - SSA LAE X YEAR (34)* SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	949,211.00 1,267,890,674.97 25,750,021.03	0.00 178,709,567.19 0.00		1,424,899,39
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	1,267,890,674.97	178,709,567.19	21,700,843.11 0.00	1,424,899,399 25,750,02
			TFMA57600300 TFMA57600400	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	1,267,890,674.97 25,750,021.03	178,709,567.19 0.00	21,700,843.11 0.00	1,424,899,39 25,750,02 4,607,60
			TFMA57600300 TFMA57600400 TFMA57600500	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)*	1,267,890,674.97 25,750,021.03 4,607,600.00	178,709,567.19 0.00 0.00	21,700,843.11 0.00 0.00 0.00	1,424,899,39 25,750,02 4,607,60 28,318,47
			TFMA57600300 TFMA57600400 TFMA57600500 TFMA57603800	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83	178,709,567.19 0.00 0.00 3,691,928.07	21,700,843.11 0.00 0.00 0.00 0.00 0.00	1,424,899,39 25,750,02 4,607,60 28,318,47 63,688,65
			TFMA57600300 TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (010) - MANDATORY	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00	1,424,899,39 25,750,02 4,607,60 28,318,47 63,688,65 2,093,404,61
			TFMA57600300 TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (46)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,707.76	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 0.00	1,424,899,39 25,750,02 4,607,60 28,318,47 63,688,65 2,093,404,61 57,870,00
			TFMA57600300 TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100 TFMA57604200	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,707.76 57,870,000.00	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 0.00 116,983,127.35	1,424,899,39 25,750,02 4,607,60 28,318,47 63,688,65 2,093,404,61 57,870,00
			TFMA57600300 TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603800 TFMA57604100 TFMA57604100 TFMA57604100 TFMA57650400 TFMA57653600 TFMA57653800	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TEANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,707.76 57,870,000.00	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 29,211,068,512.20	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 0.00 116,983,127.35 0.00 0.00	1,424,899,39 25,750,02 4,607,60 28,318,47 63,688,65 2,093,404,61 57,870,00 171,417,276,43 47,661,017,20
			TFMA57600300 TFMA57600400 TFMA57600500 TFMA57603000 TFMA57603900 TFMA57604100 TFMA57604200 TFMA57650100 TFMA57650100	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,707.76 57,870,000.00 142,232,191,055.10 37,569,841,701.06	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 29,211,068,512.20 10,091,175,505.66	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 116,983,127.35 0.00	1,424,899,39 25,750,02 4,607,60 28,318,47 63,688,65 2,093,404,61 57,870,00 171,417,276,43 47,661,017,20 270,649,80
			TFMA57600300 TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603800 TFMA57604100 TFMA57604100 TFMA57604100 TFMA57650400 TFMA57653600 TFMA57653800	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TEANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,665.45 11,621,387,707,65 57,870,000.00 142,323,191,055.10 37,569,841,701.06 240,625,527,44	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 29,211,068,512.20 10,091,175,505.66 30,024,280.26	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 0.00 116,983,127.35 0.00 0.00 0.00	1,424,899,39 25,750,02 4,607,60 28,318,47 63,688,65 2,093,404,61 57,870,00 171,417,276,43 47,661,017,20 270,649,80 -2,800,171,50
			TFMA57600300 TFMA57600400 TFMA57600500 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100 TFMA57604100 TFMA5760100 TFMA57650100 TFMA57650100 TFMA57650100 TFMA5765000	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-MONSTARTUP ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,707.76 57,870,000.00 142,323,191,055.10 37,568,841,701.06 240,625,527.44 -2,800,171,502.34	178,709,567.19 0.00 0.00 3.691,928.07 9.415,004.25 472,016,903.06 0.00 29,211,068,512.20 10,091,175,505.66 30,024,280.28	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 0.00 116,983,127.35 0.00 0.00 0.00 0.00	1,424,899,39 25,750,02 4,607,60 28,318,47 63,688,65 2,093,404,611 57,870,00 171,417,276,43 47,661,017,20 270,649,80 -2,800,171,50 -1,585,13
			TFMA57600300 TFMA57600400 TFMA57600500 TFMA57600500 TFMA57603900 TFMA57603900 TFMA57604100 TFMA57604100 TFMA57650100 TFMA57650100 TFMA57653800 TFMA57653800 TFMA57653000 TFMA57653000 TFMA57653000	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-MONSTARTUP ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS OTHER INCOME (J029)	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,707.76 57,870,000.00 144,2323,191.055.10 37,569,841,701.06 240,625,527.44 -2,800,171,502.34	178,709,567.19 0.00 3,691,282,07 9,415,004.25 472,016,903,06 0.00 29,211,068,512.20 10,091,175,505.66 30,024,280,26	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 116,983,127.35 0.00	1,424,899,39 25,750,02 4,607,60 28,318,47 63,688,65 2,093,404,61 57,870,00 171,417,276,43 47,661,017,20 270,649,80 -2,800,171,50 -1,585,13 -36,537,344,00
			TFMA57600300 TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603800 TFMA57604200 TFMA57604200 TFMA57604200 TFMA57653800 TFMA57653800 TFMA58006300 TFMA58000100 TFMA59000100 TFMA59000300	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFERS TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-NONSTARTUP ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS OTHER INCOME (029) PREMIUMS COLLECTED - AGED (.005)	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,665.45 1,621,387,707,65 57,870,000.00 144,3,232,191,055.10 240,625,527.44 -2,800,171,502,34 -1,585,130.94 -31,923,982,624,84	178,709,567.19 .0.00 .0.00 3,691,928.07 9,415,004.25 472,016,903.06 .0.00 29,211,088,512.20 10,091,175,505.66 30,024,280.26 .0.00 .0.00 451,445,433.50	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 116,983,127.35 0.00	1,424,899,399 25,750,02** 4,607,600 28,318,476 63,688,655 2,093,404,611 57,870,000 171,417,276,438 47,661,017,200 270,649,807 -2,800,171,500 -1,585,131 -36,537,344,000 -6,527,123,307,872,211
			TFMA57600300 TFMA57600400 TFMA57600500 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57603900 TFMA57604100 TFMA57604100 TFMA5760400 TFMA57650100 TFMA57653800 TFMA57653800 TFMA59000100 TFMA59000300 TFMA59000300 TFMA59000400	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RENEFIT PAYMENTS, CMS ANDIVAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS OTHER INCOME (Q29) PREMIUMS COLLECTED - AGED (,005) PREMIUMS COLLECTED - DISABLED (,007)	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,707.76 57,870,000.00 142,323,191,055.10 37,569,841,701.06 240,625,527.44 2,880,171,502,34 1,585,130.94 -3,13,23,982,624.64 -5,656,497,055.08	178,709,567.19 .000 .0.00 3.691,928.07 9.415,004.25 472,016,903.06 .0.00 29,211,086,512,20 10,091,175,505.66 30,024,280.26 .0.00 .0.00 .0.00 451,445,335.00	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 116,983,127.35 0.00 0.00 0.00 0.00 0.00 5,064,806,812.92	1,424,899,39 25,750,02 4,607,600 28,318,47 36,688,655 2,033,404,611 57,870,000 171,1417,276,43 47,661,017,20 270,649,80 -1,585,131 -1,585,131 -6,537,344,00 -6,537,344,00
			TFMA57600300 TFMA57600400 TFMA57600400 TFMA57600500 TFMA57603900 TFMA57603900 TFMA57604100 TFMA57604100 TFMA57650100 TFMA57650100 TFMA57653800 TFMA57653800 TFMA57653800 TFMA5900300 TFMA5900300 TFMA5900400 TFMA5900100	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-NONSTARTUP ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS OTHER INCOME (029) PREMIUMS COLLECTED - AGED (.005) PREMIUMS COLLECTED - ISABLED (.007) PREMIUMS COLLECTED - RX ACCOUNT (.035)	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550,83 54,273,655,45 1,621,387,707,76 57,870,000.00 144,2323,191.055,10 37,569,841,701.06 240,625,527,44 -2,800,171,502.34 -1,585,130.34 -31,923,982,624,64 -5,656,497,095,08	178,709,567.19 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 29,211,068,512.20 10,091,175,505.66 30,024,280.26 0.00 451,445,433.50 31,386.27 4,227,282.57	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 116,983,127.35 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1,424,899,39 25,750,02 4,607,60 28,318,47 63,688,65 57,870,00 171,417,276,43 47,661,017,20 270,649,80 -2,800,171,585,13 -36,557,344,00 -2,57,123,00 -2,330,767,21

Federal Supplementary Medical Insurance Trust Fund 75X8004 Trial Balance - Unaudited May 1, 2014 Through May 31, 2014

	1							
			TFMA61000200	TREASURY ADMIN. EXPENSES - BPD (16)*	275,497.25	39,356.75	0.00	314,854.0
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-345,846,052.00	0.00	1,001,018,338.00	-1,346,864,390.
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	25,123,207.65	823,958.00	0.00	25,947,165.
		BA Sum	XXXXXXXXXXX	DEFAULT CAM1	-52,811,625.64 -9,338,569,863.11	0.00 40,685,519,836.34	32,286,032,990.31	-52,811,625. -939,083,017.
-	Sum BEA	BA Sum			-9,338,569,863.11	40,685,519,836.34	32,286,032,990.31	-939,083,017.
Sum	Suili BEA				-9,338,569,863.11	40,685,519,836.34	32,286,032,990.31	-939,083,017.0
4902	D	В	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-59,783,153.00	0.00	5,278,023.00	-65,061,176.0
4302	5	, i	TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-990,663,899.77	3,042.42	78,292,577.43	-1,068,953,434.7
		ŀ	TFMA57600400	SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	-11.054.520.19	0.00	0.00	-11.054.520.1
	ŀ	BA Sum	11 113 107 000 100	STEPHEN & EXPLENSES STYLES OF THE SESTEMEN (16)	-1,061,501,572.96	3,042.42	83,570,600.43	-1,145,069,130.9
	ŀ	N	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-446,273,364.00	0.00	67,954,550.00	-514,227,914.0
		ŀ	TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	-949,211.00	0.00	0.00	-949,211.0
		ľ	TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-277,226,775.20	21,697,800.69	100,416,989.76	-355,945,964.2
		ľ	TFMA57600400	SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	-14,695,500.84	0.00	0.00	-14,695,500.8
		ľ	TFMA57600500	PAYMENT ASSESSMENT COMMISSION, HHS (48)*	-4,607,600.00	0.00	0.00	-4,607,600.0
	Ī	BA Sum			-743,752,451.04	21,697,800.69	168,371,539.76	-890,426,190.1
	Sum BEA				-1,805,254,024.00	21,700,843.11	251,942,140.19	-2,035,495,321.0
	М	В	TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR	-24,585,430.77	0.00	3,685,314.45	-28,270,745.2
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	-51,044,613.74	0.00	8,288,471.60	-59,333,085.3
			TFMA57604100	HITECH	-90,486,558.76	0.00	0.00	-90,486,558.7
		BA Sum			-166,116,603.27	0.00	11,973,786.05	-178,090,389.3
		N	TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR	-41,120.06	0.00	6,613.62	-47,733.6
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	-3,229,041.71	0.00	1,126,532.65	-4,355,574.3
		[TFMA57604100	HITECH	-1,530,901,149.00	0.00	472,016,903.06	-2,002,918,052.0
			TFMA57604200	TRANSFER TO PCORTF	-57,870,000.00	0.00	0.00	-57,870,000.0
			TFMA61000200	TREASURY ADMIN. EXPENSES - BPD (16)*	-275,497.25	0.00	39,356.75	-314,854.0
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	-25,123,207.65	0.00	823,958.00	-25,947,165.6
-		BA Sum			-1,617,440,015.67	0.00	474,013,364.08	-2,091,453,379.7
	Sum BEA				-1,783,556,618.94	0.00	485,987,150.13	-2,269,543,769.0
5311			TFMA53110010	INTEREST ON INVESTMENTS	-3,588,810,642.94 -1,426,376,453.73	21,700,843.11	737,929,290.32 214,717,921.13	-4,305,039,090.1 -1.641.094.374.8
5600	· .		TFMA56000100		-1,420,376,453.73	0.00	0.00	-7,117.4
5750	M	-	TFMA57500000	GIFTS (.042) FEDERAL MATCHING (.001) *	-102,888,548,018.11	159,189,405.56	15,439,104,488.45	-118,168,463,101.0
5750	-	-	TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	-640,699.61	0.00	0.00	-640,699.6
		-	TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-240,625,527.44	0.00	30,024,280.26	-270,649,807.7
		ŀ	TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)*	-30,363,156,516.96	0.00	8,183,004,282.69	-38,546,160,799.6
		ŀ	TFMA57506300	HITECH Receipts	-5,884,480,177.87	0.00	472,016,903.06	-6,356,497,080.9
	ľ	BA Sum			-139,377,450,939.99	159,189,405.56	24,124,149,954.46	-163,342,411,488.8
	Sum BEA				-139,377,450,939.99	159,189,405.56	24,124,149,954.46	-163,342,411,488.8
Sum					-139,377,450,939.99	159,189,405.56	24,124,149,954.46	-163,342,411,488.8
5760	-	-	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	506,056,517.00	73,232,573.00	0.00	579,289,090.0
		[TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	949,211.00	0.00	0.00	949,211.0
		[TRANSFERS OUT - SSA LAE X TEAR (34)	949,211.00			
		L	TFMA57600300	SALARIES & EXPENSES - CMS (33)*	1,267,890,674.97	178,709,567.19	21,700,843.11	1,424,899,399.0
			TFMA57600400	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	1,267,890,674.97 25,750,021.03	178,709,567.19 0.00	21,700,843.11 0.00	25,750,021.0
			TFMA57600400 TFMA57600500	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)*	1,267,890,674.97 25,750,021.03 4,607,600.00	178,709,567.19 0.00 0.00	21,700,843.11 0.00 0.00	25,750,021.0 4,607,600.0
			TFMA57600400 TFMA57600500 TFMA57603800	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83	178,709,567.19 0.00 0.00 3,691,928.07	21,700,843.11 0.00 0.00 0.00	25,750,021.0 4,607,600.0 28,318,478.9
			TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25	21,700,843.11 0.00 0.00 0.00 0.00 0.00	25,750,021.0 4,607,600.0 28,318,478.9 63,688,659.7
			TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,707.76	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00	25,750,021.0 4,607,600.0 28,318,478.9 63,688,659.7 2,093,404,610.8
		0.0	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,707.76 57,870,000.00	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00	25,750,021.0 4,607,600.0 28,318,478.9 63,688,659.7 2,093,404,610.8 57,870,000.0
	Sum DTA	BA Sum	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,707.76 57,870,000 3,563,411,938.04	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.000 737,065,975.57	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11	25,750,021.0 4,607,600.0 28,318,478.9 63,688,659.7 2,093,404,610.8 57,870,000.0 4,278,777,070.5
	Sum BEA	BA Sum	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,707.76 57,870,000.00 3,563,411,938.04	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 737,065,975.57	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11	25,750,021.0 4,607,600.0 28,318,478.9 63,686,659.7 2,093,404,610.8 57,870,000.0 4,278,777,070.5 4,278,777,070.5
	Sum BEA	BA Sum	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100 TFMA57604200	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,707.76 57,870,000.00 3,563,411,938.04 3,563,411,938.04	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 737,065,975.57	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11 21,700,843.11	25,750,021.0 4,607,600.0 28,318,478.9 63,688,659.7 2,093,404,610.8 57,870,000.0 4,278,777,070.5 4,278,777,070.5
	Sum BEA	BA Sum	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100 TFMA57604200 TFMA57604200	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HIS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,707.76 57,870,000.00 3,563,411,938.04 3,563,411,938.04 142,323,191,055.10	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,300 0.00 737,065,975.57 737,065,975.57 29,211,068,512.20	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11 21,700,843.11 116,983,127.35	25,750,021.0 4,607,600.0 28,318,478.8 63,688,659.7 2,093,404,610.8 57,870,000.0 4,278,777,070.5 4,278,777,070.5 171,417,276,439.9
	Sum BEA	BA Sum	TFMA57600400 TFMA57600500 TFMA57600300 TFMA57603900 TFMA57604100 TFMA57604200 TFMA57604200 TFMA57650100 TFMA57650100	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HIS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	1,267,890,674,97 25,750,021,03 4,607,600,00 24,626,550,83 54,273,655,45 1,821,387,707,76 57,870,000,00 3,563,411,938,04 3,563,411,938,04 142,323,191,055,10 37,569,841,701,06	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 737,065,975.57 737,053,975.57 129,211,068,512.20 10,091,775,505.66	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11 21,700,843.11 116,983,127.35 0.00	25,750,021.0 4,607,600.0 28,318,478.5 63,688,659.7 2,093,404,610.6 57,870,000.0 4,278,777,070.5 4,278,777,070.5 4,278,777,070.5 4,478,777,070.5
Sum 5765	Sum BEA	-	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100 TFMA57604200 TFMA57604200	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HIS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,07.76 57,870,000.00 3,563,411,938.04 3,563,411,938.04 142,323,191,055.10 37,569,841,701.06 240,625,527.44	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 737,065,975.57 29,211,088,512.20 10,091,175,605.66 30,024,280.26	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11 21,700,843.11 21,700,843.11 116,983,127.35 0.00	25,750,021.0 4,607,600.0 28,318,478.9 63,688,659.7 2,093,404,610.8 57,670,000.0 4,278,777,070.5 4,278,777,070.5 4,278,777,070.5 4,778,777,070.5 4,778,777,070.5 4,778,777,070.5 4,778,777,070.5 4,778,777,070.5 4,778,777,070.5
Sum 5765	-	BA Sum - BA Sum	TFMA57600400 TFMA57600500 TFMA57600300 TFMA57603900 TFMA57604100 TFMA57604200 TFMA57604200 TFMA57650100 TFMA57650100	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HIS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	1,267,890,674,97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655,45 1,621,387,707,76 57,870,000.00 3,563,411,938.04 3,563,411,938.04 3,563,411,938.04 14,232,3191,055.10 37,569,841,701.06 240,625,2744 180,133,658,283.60	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 737,065,975.57 29,211,068,512.20 10,091,175,505.66 30,024,280.26 39,332,268,298,12	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11 21,700,843.11 21,700,843.11 116,983,127.35 0.00 0.00	25,750,021.0 4,607,600.0 28,318,478,9 63,688,659,7 2,093,404,610.8 57,870,000.0 4,278,777,070.5 4,278,777,070.5 171,417,276,439.9 47,661,017,206.7 270,649,807,7 219,348,943,454.3
5765 Sum	Sum BEA - Sum BEA	-	TFMA57600400 TFMA57600500 TFMA57600300 TFMA57603900 TFMA57604100 TFMA57604200 TFMA57604200 TFMA57650100 TFMA57650100	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HIS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,07.76 57,870,000.00 3,563,411,938.04 3,563,411,938.04 142,323,191,055.10 37,569,841,701.06 240,625,527.44	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 737,065,975.57 29,211,068,512.20 10,091,175,505.66 30,024,280.26 39,332,268,298.12	21,700,843.11	25,750,021.1 4,607,600.2 28,318,478.5 63,688,659.2 2,093,404,610.8 57,870,000.0 4,278,777,070.8 4,278,777,070.8 47,687,777,070.8 47,687,070.8 219,348,943,454.2 219,348,943,454.3
_ Sum	-	-	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100 TFMA57604100 TFMA57650100 TFMA57653600 TFMA57653800	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HHS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,07.76 57,870,000.00 3,563,411,938.04 3,563,411,938.04 42,323,191,055.10 37,569,841,701.06 240,625,527.44 180,133,658,283.60 180,133,658,283.60	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 737,065,975.57 29,211,088,512.20 10,091,175,506.86 30,024,280.26 39,332,288,298.12 39,332,288,298.12	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11 21,700,843.11 21,700,843.11 116,983,127.35 0.00 0.00	25,750,021,0 4,607,600.0 28,318,478,6 63,688,659,7 2,093,404,610.8 57,870,000.0 4,278,777,070.5 4,278,777,070.5 4,777,070.5 47,661,017,206.7 270,649,807.7 219,348,943,454.3 219,348,943,454.3
	-	-	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100 TFMA57604200 TFMA57650100 TFMA57653600 TFMA57653600 TFMA57653800	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HIS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-NONSTARTUP ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS	1,267,890,674,97 25,750,021,03 4,607,600,00 24,626,550,83 54,273,655,45 1,621,387,707,76 57,870,000,00 3,563,411,938,04 3,563,411,938,04 3,563,411,938,04 14,232,3191,055,10 37,569,841,701,06 240,625,527,44 180,133,658,283,60 180,133,658,283,60	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 737,065,975.57 737,065,975.57 29211,088,512.20 10,091,175,505.66 30,024,280.25 39,332,268,298.12 39,332,268,298.12 39,332,268,298.12	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11 21,700,843.11 21,700,843.11 116,983,127.35 0.00 116,983,127.35 116,983,127.35	25,750,021.0 4,607,600.1 28,318,478.1 63,688,659.1 2,093,404,610.1 5,7870,000.1 4,278,777,070.1 4,278,777,070.1 171,417,276,439.1 47,661,017,206.1 270,649,807.1 219,348,943,454.1 219,348,943,454.1 -171,502.5
_ Sum	-	-	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100 TFMA57604200 TFMA57650100 TFMA57653800 TFMA57653800 TFMA57653800 TFMA57653800 TFMA57653800	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HIS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-NONSTARTUP ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS OTHER INCOME (1029)	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,07.76 57,870,000.00 3,563,411,938.04 3,563,411,938.04 142,323,191,055.10 37,569,841,701.06 240,625,527.44 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 733,065,975.57 29,211,068,512.20 10,091,175,505.66 30,024,280.26 39,332,268,298.12 39,332,268,298.12 0.000 0.00	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11 21,700,843.11 116,983,127.35 0.00 0.00 116,983,127.35 116,983,127.35 116,983,127.35	25,750,021, 4,607,600, 28,318,478, 63,888,659, 2,993,404,610, 57,870,000, 4,278,777,070, 4,278,777,070, 47,661,077,206, 270,649,807, 219,348,943,454, 219,348,943,454, 171,502, -1,585,130,
	-	-	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100 TFMA57604100 TFMA57650100 TFMA57653600 TFMA57653600 TFMA57653800 TFMA57653800 TFMA57653800	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HIS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-NONSTARTUP ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS OTHER INCOME (029) PREMIUMS COLLECTED - AGED (.005)	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,07.76 57,870,000.00 3,563,411,938.04 3,563,411,938.04 142,323,191,055.10 37,569,841,701.06 240,625,527.44 180,133,658,283.60 180,133,658,283.60 -171,502.34 -1,585,130,94 -31,923,982,624.64 -31,923,982,624.64	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 737,065,975.57 29,211,068,512.20 10,091,175,506.56 30,024,280.26 39,332,268,298.12 39,332,268,298.12 0.00 451,445,435.50	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11 21,700,843.11 21,700,843.11 116,983,127.35 0.00 116,983,127.35 116,983,127.35 116,983,127.35 0.00 0.00 5.064,806,812.92	25,750,021. 4,607,600. 28,318,478. 63,688,659. 2,993,404,610. 57,870,000. 4,278,777,070. 4,278,777,070. 171,417,276,439. 47,661,017,206. 270,649,807. 219,348,943,454. 219,348,943,454171,5021,585,13036,537,344,004.
	-	-	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603800 TFMA57603900 TFMA57604100 TFMA57604200 TFMA57650100 TFMA57653600 TFMA57653800 TFMA57653800 TFMA59000100 TFMA59000100 TFMA59000100 TFMA59000100 TFMA59000100 TFMA59000100	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HIS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-NONSTARTUP ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS OTHER INCOME (Q29) PREMIUMS COLLECTED - AGED (.005) PREMIUMS COLLECTED - DISABLED (.007)	1,267,890,674,97 25,750,021,03 4,607,600,00 24,626,550,83 54,273,655,45 1,621,387,707,76 57,870,000,00 3,563,411,938,04 3,563,411,938,04 14,232,31,91,055,10 37,569,841,701,06 240,625,527,44 180,133,658,283,60 180,133,658,283,60 180,133,658,283,60 171,1502,344 1,1585,130,94 1,1585,130,94 1,1585,130,94 1,585,130,94 1,585,130,94 1,585,666,497,095,08	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 737,065,975.57 737,065,975.57 292,11,068,512.20 10,091,175,505.66 30,024,280.26 33,322,268,298.12 39,332,268,298.12 39,332,268,298.12 39,332,268,298.12 39,342,343,350 0.00 0.00 451,445,433,50 31,386,27	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11 21,700,843.11 21,700,843.15 0.00 0.00 116,983,127.35 116,983,127.35 116,983,127.35 116,983,127.35 116,983,127.35 116,983,127.35 116,983,127.35 116,983,127.35	25,750,021. 4,607,600. 28,318,478. 63,688,659. 2,093,404,610. 57,870,000. 4,278,777,070. 4,278,777,070. 171,417,276,439. 47,661,017,206. 270,649,807. 219,348,943,454. 219,348,943,454. 219,348,943,454. 31,585,1301,585,13036,537,344,004.
	-	-	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100 TFMA57604100 TFMA57650100 TFMA57653800 TFMA57653800 TFMA57653800 TFMA5900100 TFMA59000100 TFMA59000100 TFMA59000100 TFMA5900100 TFMA5900100 TFMA5900100	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HIS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-NONSTARTUP ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS OTHER INCOME (029) PREMIUMS COLLECTED - AGED (005) PREMIUMS COLLECTED - BX ACCOUNT (.035)	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,07.76 57,870,000.00 3,563,411,938.04 3,563,411,938.04 3,563,411,938.04 142,323,191,055.10 37,569,841,701.06 240,625,527.44 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 737,065,975.57 29,211,068,512,505.66 30,024,280.26 39,332,268,298.12 0.00 0.50 451,445,435.90 31,386.27 4,227,282.57	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11 21,700,843.11 21,700,843.11 116,983,127.35 0.00 0.00 116,983,127.35 116,983,127.35 0.00 0.00 5.064,806,812.92	25,750,021. 4,607,640. 28,318,476. 63,688,659. 2,093,404,610. 57,870,000. 4,278,777,070. 4,278,777,070. 171,417,276,439. 47,661,017,206. 270,649,807. 219,348,943,454171,5021,585,13036,537,344,0046,527,123,204.
	-	-	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100 TFMA57604100 TFMA57604200 TFMA57653600 TFMA57653600 TFMA57653600 TFMA57653800 TFMA59000100 TFMA59000100 TFMA59000100 TFMA59000100 TFMA5900100 TFMA5900100 TFMA5900100 TFMA59001000 TFMA5900100	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HIS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-NONSTARTUP ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS OTHER INCOME (1029) PREMIUMS COLLECTED - OISABLED (1007) PREMIUMS COLLECTED - OISABLED (1007) PREMIUMS COLLECTED - OISABLED (1007) PREMIUMS COLLECTED - DISABLED (1007) PREMIUMS COLLECTED - DISABLED (1007) PREMIUMS COLLECTED - OISABLED (1007) PREMIUMS COLLECTED - OISABLED (1007) PREMIUMS TORGED - RX ACCOUNT (1036)	1,267,890,674,97 25,750,021,03 4,607,600,00 24,626,550,83 54,273,655,45 1,621,387,707,76 57,870,000,00 3,563,411,938,04 3,563,411,938,04 3,563,411,938,04 14,232,191,055,10 37,569,841,701,06 240,625,527,44 180,133,658,283,60 180,133,658,283,60 180,133,658,283,60 -171,502,34 -1,585,130,94 31,923,382,624,64 -5,666,497,095,08	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 737,065,975.57 737,065,975.57 292,110,88,512.20 10,091,175,505.66 30,024,288,298.12 39,332,268,298.12 39,332,268,298.12 39,332,268,298.12 39,332,268,298.12 39,332,268,298.12 39,332,268,298.12 39,332,268,298.12 39,332,268,298.12 39,332,268,298.12 39,332,268,298.12 39,332,268,298.12 39,332,268,298.12 40,000 0.000	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11 21,700,843.11 21,700,843.11 116,983,127.35 0.00 116,983,127.35 116,983,127.35 116,983,127.35 0.00 5.064,806,812.92 870,657,495.50 301,932,352.36 731,738,556.88	25,750,021. 4,607,600. 28,318,478. 63,688,659. 2,093,404,610. 57,870,000. 4,278,777,070. 4,278,777,070. 171,417,276,439. 47,661,017,206. 270,649,807. 219,348,943,454. 219,348,943,454171,5021,585,13036,537,344,0046,527,123,2042,330,787,2115,882,593,815.
	-	-	TFMA57600400 TFMA57600500 TFMA57603800 TFMA57603900 TFMA57604100 TFMA57604100 TFMA57650100 TFMA57653800 TFMA57653800 TFMA57653800 TFMA5900100 TFMA59000100 TFMA59000100 TFMA59000100 TFMA5900100 TFMA5900100 TFMA5900100	SALARIES & EXPENSES - CMS (33)* SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)* PAYMENT ASSESSMENT COMMISSION, HIS (48)* CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CAR QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH TRANSFER TO PCORTF TRANSFERS OUT - BENEFIT PAYMENTS, CMS TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS RX ACCOUNT ADMIN EXPENSE-NONSTARTUP ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS OTHER INCOME (029) PREMIUMS COLLECTED - AGED (005) PREMIUMS COLLECTED - BX ACCOUNT (.035)	1,267,890,674.97 25,750,021.03 4,607,600.00 24,626,550.83 54,273,655.45 1,621,387,07.76 57,870,000.00 3,563,411,938.04 3,563,411,938.04 3,563,411,938.04 142,323,191,055.10 37,569,841,701.06 240,625,527.44 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60 180,133,658,283.60	178,709,567.19 0.00 0.00 3,691,928.07 9,415,004.25 472,016,903.06 0.00 737,065,975.57 737,065,975.57 29,211,068,512,505.66 30,024,280.26 39,332,268,298.12 0.00 0.50 451,445,435.90 31,386.27 4,227,282.57	21,700,843.11 0.00 0.00 0.00 0.00 0.00 0.00 21,700,843.11 21,700,843.11 21,700,843.11 116,983,127.35 0.00 0.00 116,983,127.35 116,983,127.35 0.00 0.00 5.064,806,812.92	25,750,021. 4,607,640. 28,318,476. 63,688,659. 2,093,404,610. 57,870,000. 4,278,777,070. 4,278,777,070. 171,417,276,439. 47,661,017,206. 270,649,807. 219,348,943,454171,5021,585,13036,537,344,0046,527,123,204.

Federal Supplementary Medical Insurance Trust Fund 75X8004 Trial Balance - Unaudited May 1, 2014 Through May 31, 2014

	Sum BEA				-44,908,597,575.48	456,132,842.34	6,994,864,592.68	-51,447,329,325.82
Sum	n				-44,908,597,575.48	456,132,842.34	6,994,864,592.68	-51,447,329,325.82
6100	-	-	TFMA61000200	TREASURY ADMIN. EXPENSES - BPD (16)*	275,497.25	39,356.75	0.00	314,854.00
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-345,846,052.00	0.00	1,001,018,338.00	-1,346,864,390.00
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	25,123,207.65	823,958.00	0.00	25,947,165.65
		BA Sum			-320,447,347.10	863,314.75	1,001,018,338.00	-1,320,602,370.35
	Sum BEA				-320,447,347.10	863,314.75	1,001,018,338.00	-1,320,602,370.35
Sum	n				-320,447,347.10	863,314.75	1,001,018,338.00	-1,320,602,370.35
TOTAL					0.00	168,559,793,574.43	168,559,793,574.43	0.00

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account 75X80041

Trial Balance - Unaudited May 1, 2014 Through May 31, 2014

Period Name:2014-08	Fund:TFM8004DEXXXXXX	Program:TFMA80041						
USSGL	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance
1010	-	-	-	FUND BALANCE WITH TREASURY	64,253,467.68	9,248,398,727.67	9,264,450,068.49	48,202,126.86
1342	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	781,082.05	918,173.33	1,699,255.38	0.00
1610	-	-	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUE	860,977,000.00	1,045,495,000.00	1,906,472,000.00	0.00
3310	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-972,814,670.26	0.00	0.00	-972,814,670.26
4114	М	-	TFMA53110010	INTEREST ON INVESTMENTS	5,860,594.18	1,699,255.38	0.00	7,559,849.56
			TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.04	240,625,527.44	30,024,280.26	0.00	270,649,807.70
			TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT	30,363,156,516.96	8,183,004,282.69	0.00	38,546,160,799.65
			TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	2,033,082,141.43	301,932,352.36	4,227,282.57	2,330,787,211.22
		ĺ	TFMA59001400	PAYMENTS FROM STATES - RX ACCOUNT (.036)	5,120,855,258.12	731,738,556.98	0.00	5,852,593,815.10
		BA Sum			37,763,580,038.13	9,248,398,727.67	4,227,282.57	47,007,751,483.23
	Sum BEA				37,763,580,038.13	9,248,398,727.67	4,227,282.57	47,007,751,483.23
Sum					37,763,580,038.13	9,248,398,727.67	4,227,282.57	47,007,751,483.23
4129	D	-	TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	-240,625,527.44	0.00	30,024,280.26	-270,649,807.70
	M	-	TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENT	-37,569,841,701.06	0.00	10,091,175,505.66	-47,661,017,206.72
Sum					-37,810,467,228.50	0.00	10,121,199,785.92	-47,931,667,014.42
4201	-	-	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PA	-117,417,189.00	0.00	0.00	-117,417,189.00
		ĺ	-	TOTAL ACTUAL RESOURCES - COLLECTED	1,089,534,847.05	0.00	0.00	1,089,534,847.05
		BA Sum			972,117,658.05	0.00	0.00	972,117,658.05
	Sum BEA				972,117,658.05	0.00	0.00	972,117,658.05
Sum					972,117,658.05	0.00	0.00	972,117,658.05
4397	M	-	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PREC	-972,117,658.05	0.00	0.00	-972,117,658.05
4620	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-5,860,594.18	0.00	1,699,255.38	-7,559,849.56
		l i	TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.04	-240,625,527.44	0.00	30,024,280.26	-270,649,807.70
		l	TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT	-30,363,156,516.96	0.00	8,183,004,282.69	-38,546,160,799.65
			TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENT	37,569,841,701.06	10,091,175,505.66	0.00	47,661,017,206.72
		l	TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	240,625,527.44	30,024,280.26	0.00	270,649,807.70
		l i	TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-2,033,082,141.43	4,227,282.57	301,932,352.36	-2,330,787,211.22
		l i	TFMA59001400	PAYMENTS FROM STATES - RX ACCOUNT (.036)	-5,120,855,258.12	0.00	731,738,556.98	-5,852,593,815.10
		BA Sum			46,887,190.37	10,125,427,068.49	9,248,398,727.67	923,915,531.19
	Sum BEA				46,887,190.37	10,125,427,068.49	9,248,398,727.67	923,915,531.19
Sum					46,887,190.37	10,125,427,068.49	9,248,398,727.67	923,915,531.19
5311	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-5,944,664.02	0.00	918,173.33	-6,862,837.35
5750	-	-	TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.04	-240,625,527.44	0.00	30,024,280.26	-270,649,807.70
		l i	TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT	-30,363,156,516.96	0.00	8,183,004,282.69	-38,546,160,799.65
		BA Sum			-30,603,782,044.40	0.00	8,213,028,562.95	-38,816,810,607.35
	Sum BEA				-30,603,782,044.40	0.00	8,213,028,562.95	-38,816,810,607.35
Sum					-30,603,782,044.40	0.00	8,213,028,562.95	
5765	-	-	TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENT	37,569,841,701.06	10,091,175,505.66	0.00	
			TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	240,625,527.44		0.00	270,649,807.70
		BA Sum			37,810,467,228.50	10,121,199,785.92	0.00	47,931,667,014.42
	Sum BEA				37,810,467,228.50	10,121,199,785.92	0.00	47,931,667,014.42
Sum					37,810,467,228.50	10,121,199,785.92	0.00	47,931,667,014.42
5900	-	- 1	TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-2,033,082,141.43			
			TFMA59001400	PAYMENTS FROM STATES - RX ACCOUNT (.036)	-5,120,855,258.12			
		BA Sum			-7,153,937,399.55			
	Sum BEA				-7,153,937,399.55		7,,	
Sum					-7,153,937,399.55			
TOTAL					0.00			
				1				

Federal Supplementary Medical Insurance Trust Fund 75X8004 Balance Sheet - Unaudited

May 31, 2014

Fund:TFM8004DEXXXXXX

Period Name:2014-08

Program:<All>

Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	171,686,946.89
	INTEREST RECEIVABLE - INVESTMENTS	947,840,772.37
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVI	68,130,507,000.00
		69,250,034,719.26
		<u>Total: 69,250,034,719.26</u>
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-75,126,139,064.45
	NET INCOME	5,876,104,345.19
		-69,250,034,719.26
		Total: -69,250,034,719.26

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account 75X80041 Balance Sheet - Unaudited May 31, 2014

Period Name:2014-08	Fund:TFM8004DEXXXXXX	Program:TFMA80041

Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	48,202,126.86
		48,202,126.86
		<u>Total: 48,202,126.86</u>
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-972,814,670.26
	NET INCOME	924,612,543.40
		-48,202,126.86
		<u>Total: -48,202,126.86</u>

Federal Supplementary Medical Insurance Trust Fund 75X8004 Income Statement - Unaudited October 1, 2013 Through May 31, 2014

Period Name:2014-08	Fund:TFM8004DE	EXXXXXX Program: <all></all>	ī			
D		USON Harris December 1	Cost Center	Cost Center Description	A mathematica	En d'an Delance
Revenue Type	5800	USSGL Ussgl Description TAX REVENUE COLLECTED - NOT OTHERWISE CLI		ANNUAL FEES - BRANDED RX MANUFACTURERS & IMPORTERS	Activity 0.00	Ending Balance -171.502.34
INCOME	5750	EXPENDITURE FINANCING SOURCES - TRANSFER		FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-30,024,280.26	-270,649,807.70
	5750	EXPENDITURE FINANCING SOURCES - TRANSFER	TFMA57503800 TFMA57503900		-8,183,004,282.69	-38,546,160,799.65
			TFMA57503900 TFMA57500000	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)* FEDERAL MATCHING (.001) *	-8,183,004,282.69 -15,279,915,082.89	-118,168,463,101.00
			TFMA57500000	GF TRANSFER, UNION ACTIVITY (.006)*	-15,279,915,062.69	-640,699,61
						,
		2	TFMA57506300	HITECH Receipts	-472,016,903.06	-6,356,497,080.93
	5044	Sum	TENA 50440040	INTEREST ON INVESTMENTS	-23,964,960,548.90	-163,342,411,488.89
	5311	INTEREST REVENUE - INVESTMENTS - NON EXCH.		INTEREST ON INVESTMENTS	-214,717,921.13	-1,641,094,374.86
	5900	OTHER REVENUE - NON-EXCHANGE	TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-297,705,069.79	-2,330,787,211.22
			TFMA59000400	PREMIUMS COLLECTED - DISABLED (.007)	-870,626,109.23	-6,527,123,204.31
			TFMA59000300	PREMIUMS COLLECTED - AGED (.005)	-4,613,361,379.42	-36,537,344,004.06
			TFMA59001400	PAYMENTS FROM STATES - RX ACCOUNT (.036)	-731,738,556.98	-5,852,593,815.10
			TFMA59000100	OTHER INCOME (.029)	0.00	-1,585,130.94
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-25,300,634.92	-196,420,669.41
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	0.00	-1,475,290.78
		Sum			-6,538,731,750.34	-51,447,329,325.82
	5600	DONATED REVENUE - FINANCIAL RESOURCES	TFMA56000100	GIFTS (.042)	0.00	-7,117.42
	Sum				-30,718,410,220.37	-216,431,013,809.33
EXPENSES	5765	NONEXPENDITURE FINANCING SOURCES - TRANS		RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	30,024,280.26	270,649,807.70
			TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	29,094,085,384.85	171,417,276,439.95
			TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	10,091,175,505.66	47,661,017,206.72
		Sum			39,215,285,170.77	219,348,943,454.37
	5760	EXPENDITURE FINANCING SOURCES - TRANSFER	TFMA57604100	HITECH	472,016,903.06	2,093,404,610.82
			TFMA57600500	PAYMENT ASSESSMENT COMMISSION, HHS (48)*	0.00	4,607,600.00
			TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	3,691,928.07	28,318,478.90
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	9,415,004.25	63,688,659.70
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	0.00	949,211.00
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	157,008,724.08	1,424,899,399.05
			TFMA57600400	SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*	0.00	25,750,021.03
			TFMA57604200	TRANSFER TO PCORTF	0.00	57,870,000.00
			TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	73,232,573.00	579,289,090.00
		Sum			715,365,132.46	4,278,777,070.50
	6100	OPERATING EXPENSES/PROGRAM COSTS	TFMA61000200	TREASURY ADMIN. EXPENSES - BPD (16)*	39,356.75	314,854.00
			TFMA61001800	RAILROAD RETIREMENT BOARD ADMIN EXPENSES	823,958.00	25,947,165.65
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-1,001,018,338.00	-1,346,864,390.00
		Sum			-1,000,155,023.25	-1,320,602,370.35
	Sum				38,930,495,279.98	222,307,118,154.52
	TOTAL				8,212,085,059.61	5,876,104,345.19

${\bf Federal\ Supplementary\ Medical\ Insurance\ Trust\ Fund\ -\ Prescription\ Drug\ Account}\\ {\bf 75X80041}$

Income Statement - Unaudited October 1, 2013 Through May 31, 2014

Period Name:2014-08	Fund:TFM8004DEXXXXXX	Program:TFMA80041

	<u> </u>			•			
Revenue Type		USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	5750		EXPENDITURE FINANCING SOURCES - TRANS	TFMA57503800	FED. CONTR. FOR ADMIN. COSTS - RX ACCOUNT (.046)*	-30,024,280.26	-270,649,807.70
				TFMA57503900	FED. CONTR. FOR BENEFIT PAYMENTS - RX ACCOUNT (.047)*	-8,183,004,282.69	-38,546,160,799.65
		Sum	1			-8,213,028,562.95	-38,816,810,607.35
	5311		INTEREST REVENUE - INVESTMENTS - NON EX	TFMA53110010	INTEREST ON INVESTMENTS	-918,173.33	-6,862,837.35
	5900		OTHER REVENUE - NON-EXCHANGE	TFMA59001400	PAYMENTS FROM STATES - RX ACCOUNT (.036)	-731,738,556.98	-5,852,593,815.10
				TFMA59001200	PREMIUMS COLLECTED - RX ACCOUNT (.035)	-297,705,069.79	-2,330,787,211.22
		Sum	1			-1,029,443,626.77	-8,183,381,026.32
	Sum					-9,243,390,363.05	-47,007,054,471.02
EXPENSES	5765		NONEXPENDITURE FINANCING SOURCES - TR	TFMA57653800	RX ACCOUNT ADMIN EXPENSE-NONSTARTUP	30,024,280.26	270,649,807.70
				TFMA57653600	TRANSFERS OUT - RX ACCOUNT BENEFIT PAYMENTS	10,091,175,505.66	47,661,017,206.72
		Sum	1			10,121,199,785.92	47,931,667,014.42
	Sum					10,121,199,785.92	47,931,667,014.42
	TOTAL					877,809,422.87	924,612,543.40