# Federal Hospital Insurance Trust Fund 75X8005

# January 2018 <u>Table of Contents</u>

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# Federal Hospital Insurance Trust Fund 75X8005 January 2018 Footnotes

# (1) Summary of Significant Accounting Policies

# (a) Reporting Entity

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

FMB acts as a service organization which processes receipts, disbursements, and transfers related to the FHI Trust Fund based upon information received and recorded by FMB from Treasury's Office of Tax Analysis (OTA) and the Internal Revenue Service (IRS), and the program agency responsible for the trust fund activity, Treasury's Fiscal Service, and other Treasury bureaus. As part of its functions, Fiscal Service also manages the investments, maintains related accounting records and supporting documentation, and reports financial activity. The financial activity reported in the accompanying Balance Sheet and Income Statement is limited to the activities performed by FMB.

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

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

### (b) Basis of Presentation

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

# (c) Basis of Accounting

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

# (d) Fund Balance with Treasury

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

# (e) Interest Receivables

Interest receivables are calculated and reported by FMB based on the investment terms received and recorded by FMB from Fiscal Service's Federal Investments and Borrowings Branch (FIBB) in the investment confirmations and monthly statements of account.

# (f) Investments

Pursuant to authorizing legislation, the Secretary of the Treasury shall invest, at the direction of the program agencies, such portion of the trust fund balances as is not, in the judgment of the program agencies, necessary to meet current withdrawals. Such investments shall be in non-marketable par value or non-marketable market-based securities as authorized by legislation. Par value securities are special issue bonds or certificates of indebtedness that bear interest determined by legislation or the Treasury. Market-based securities are Treasury securities that are not traded on any securities exchange, but mirror the prices of marketable securities with similar terms. Both par value and market-based securities are issued and redeemed by FIBB.

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

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

# Federal Hospital Insurance Trust Fund 75X8005 January 2018 Footnotes (Continued)

Link to Fiscal Service's Federal Investments and Borrowings Branch (FIBB) Statement of Account: https://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm

# (g) Equity

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

#### (h) Interest Revenue

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

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

| Current Month   | Fiscal Year-to-Date |
|-----------------|---------------------|
| \$13,502,924,34 | \$3,601,074,349.22  |

### (i) Revenues

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

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

# (j) Transfers to Program Agencies

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

# (k) Reimbursements to Treasury Bureaus and the General Fund (Operating Expenses/Program Costs)

In the case of the FHI trust fund, Fiscal Service is authorized by law to receive direct reimbursement from the trust funds for certain administrative expenses (operating expenses/program costs). Also, the Secretary of the Treasury is directed by law to charge trust funds to reimburse the General Fund for administrative expenses incurred by other Treasury bureaus in performing activities related to administering the trust funds. These reimbursement amounts are determined by Treasury based on its assessment of the estimated cost of the services provided. Reimbursements to Treasury bureaus and the General Fund are reported based on the disbursement request amounts received and recorded by FMB from various Treasury bureaus, including the Fiscal Service.

# (2) Related parties

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

#### Federal Hospital Insurance Trust Fund 75X8005 Trial Balance - Unaudited January 1, 2018 Through January 31, 2018

| Period Name:2018-04 | Fund: <all></all> | Program:TFMA80050 |   |   |  |   |   |  |
|---------------------|-------------------|-------------------|---|---|--|---|---|--|
| USSGL               | BEA Category      | Year of BA        | Cost Center   | USSGL / Cost Center Description   | Beginning Balance  | Period Net Dr   | Period Net Cr   | Ending Balance   |
| 101000              | -                 | -                 | -   | FUND BALANCE WITH TREASURY  | 19,545,164.87  |   | 31,795,238,199.43   |  |
| 134200              | -                 | -                 | -   | INTEREST RECEIVABLE - INVESTMENTS   | 0.00   | 628,980,249.68  | 13,981,649.16   | 614,998,600.52   |
| 161000              |                   | _                 | _   | INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE  | 201,780,609,000.00   | 36,787,241,000.00   | 31,868,369,000.00   | 206,699,481,000.00   |
| 331000              |                   |                   |   | FISCAL SERVICE  CUMULATIVE RESULTS OF OPERATIONS  | -199.685.864.013.61  | 0.00  | 0.00  | -199.685.864.013.61  |
| 411400              | - M               | -                 | TFMA53110010  | INTEREST ON INVESTMENTS   | 3,587,571,424.88   | 13,981,649.16   | 478,724.82  | 3,601,074,349.22   |
|                     |                   |                   | TFMA53200300  | CIVIL MONETARY PENALTIES (.047)   | 8,302,211.30   | 5,060,629.42  | 236.69  | 13,362,604.03  |
|                     |                   |                   | TFMA53200600  | CIVIL PENALTIES AND DAMAGES, DOJ (.049)*  | 114,390,386.56   | 143,087,147.75  | 0.00  | 257,477,534.31   |
|                     |                   |                   | TFMA57500600  | 3% ADMIN EXPENSE REIMB., DOJ (.049)*  | 3,537,847.09   |   | 0.00  | 7,963,222.76   |
|                     |                   |                   | TFMA57501000<br>TFMA57504200  | GF TRANSFER, UNION ACTIVITY (.006)* GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS  | 0.00<br>1,291.20   |   | 0.00  | 358,707.95<br>1,291.20   |
|                     |                   |                   | TFMA57504200<br>TFMA57504300  | INCOME TAX ON BENEFITS - CMS (.035)*  | 1,291.20   |   | 0.00  | 5.227.000.000.00   |
|                     |                   |                   | TFMA57506700  | DOJ ASSET FORFEITURES   | 10,026,364.37  |   | 0.00  | 10,026,364.37  |
|                     |                   |                   | TFMA58010400  | TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES   | 64,929,295,338.33  |   | 0.00  |  |
|                     |                   |                   | TFMA58010500  | TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES   | 228,344,073.40   | 2,922,000,000.00  | 0.00  | 3,150,344,073.40   |
|                     |                   |                   | TFMA59000100  | OTHER INCOME (.029)   | 20,469.45  |   | 0.00  |  |
|                     |                   |                   | TFMA59000200<br>TFMA59001500  | PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009)  BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)  | 829,443,010.70<br>97.125.424.65  | 282,953,529.90<br>31,689,334.77   | 0.00<br>765.503.34  | 1,112,396,540.60   |
|                     |                   |                   | TFMA59001500  | ACA MEDICARE SHARED SAVINGS PROGRAM REC   | 13,415,414.82  |   | 765,503.34  | 16,611,741.00  |
|                     |                   |                   | TFMA61001100  | MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)  | 813,037,242.00   | 188,686,011.00  | 0.00  | 1,001,723,253.00   |
|                     |                   | BA Sum            |   |   | 70,634,510,498.75  | 30,345,476,115.25   | 1,244,464.85  | 100,978,742,149.15   |
|                     | Sum BEA           | N .               |   |   | 70,634,510,498.75  |   | 1,244,464.85  |  |
| Sum USSGL           |                   |                   | TEMAS 705 4000  | VOCAG DIGODETICIVADY OVO  | 70,634,510,498.75  |   | 1,244,464.85  |  |
| 412900              | D                 | -                 | TFMA57654600<br>TFMA57655200  | HCFAC DISCRETIONARY, CMS HCFAC DOJ DISCRETIONARY, CMS   | -120,572,945.33<br>-38,961,211,25  |   | 46,061,088.62<br>284.05   | -166,634,033.95<br>-38,961,495,30  |
|                     |                   |                   | TFMA57655200  | HCFAC DIG DISCRETIONARY, CMS  | -38,961,211.25<br>-35,661,285.56   | 0.00  | 7,488,873.60  | -38,961,495.30<br>-43,150,159.16   |
|                     |                   |                   | TFMA57655400  | HCFAC OTHER HHS DISC, CMS   | -2,838,521.28  |   | 107,035.29  | -2,945,556.57  |
|                     |                   | BA Sum            |   |   | -198,033,963.42  | 0.00  | 53,657,281.56   | -251,691,244.98  |
|                     | Sum BEA           | Α                 |   |   | -198,033,963.42  | 0.00  | 53,657,281.56   | -251,691,244.98  |
|                     | M                 | -                 | TFMA57650200  | TRANSFERS OUT - DOJ   | -15,109,940.28   | 0.00  | 47,426.71   | -15,157,366.99   |
|                     |                   |                   | TFMA57650300<br>TFMA57650400  | TRANSFERS OUT - HHS OIG TRANSFERS OUT - HHS MIP   | -25,323,210.23<br>-152,913,702.35  | 0.00  | 18,456,111.49<br>64,110,202.50  | -43,779,321.72<br>-217,023,904.85  |
|                     |                   |                   | TFMA57650500  | TRANSFERS OUT - FIBI  | -152,913,702.35  | 0.00  | 6,431,924.59  | -217,023,904.65  |
|                     |                   | BA Sum            |   |   | -193,617,082.54  |   | 89,045,665.29   | -282,662,747.83  |
|                     | Sum BEA           |                   |   |   | -193,617,082.54  | 0.00  | 89,045,665.29   | -282,662,747.83  |
| Sum USSGL           |                   |                   |   |   | -391,651,045.96  | 0.00  | 142,702,946.85  | -534,353,992.81  |
| 416700              | M                 | -                 | TFMA57650100  | TRANSFERS OUT - BENEFIT PAYMENTS, CMS   | -65,339,959,383.79   |   | 25,098,322,642.09   | -90,262,052,841.24   |
| 420100              | -                 | -                 | -   | TOTAL ACTUAL RESOURCES - COLLECTED PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID   | 243,058,988,684.14<br>-45,153,363,525.58   | 0.00  | 0.00  | 243,058,988,684.14<br>-45,153,363,525.58   |
|                     | +                 | BA Sum            | -   | PRIOR TEAR BELIVERED ORDERS - OBLIGATIONS-FAID  | 197.905.625.158.56   | 0.00  | 0.00  |  |
|                     | Sum BEA           | X                 |   |   | 197,905,625,158.56   | 0.00  | 0.00  | 197,905,625,158.56   |
| Sum USSGL           | L                 |                   |   |   | 197,905,625,158.56   | 0.00  | 0.00  |  |
| 439700              | M                 | -                 | -   | RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION   | -197,905,625,158.56  |   | 0.00  |  |
| 462000              | -                 | -                 | TFMA53110010<br>TFMA53200300  | INTEREST ON INVESTMENTS  CIVIL MONETARY PENALTIES (.047)  | -3,587,571,424.88<br>-8,302,211.30   | 478,724.82<br>236.69  | 13,981,649.16<br>5,060,629.42   | -3,601,074,349.22<br>-13,362,604.03  |
|                     |                   |                   | TFMA53200300  | CIVIL PENALTIES AND DAMAGES, DOJ (.049)*  | -114,390,386.56  |   | 143,087,147.75  |  |
|                     |                   |                   | TFMA57500600  | 3% ADMIN EXPENSE REIMB., DOJ (.049)*  | -3,537,847.09  | 0.00  | 4,425,375.67  | -7,963,222.76  |
|                     |                   |                   | TFMA57501000  | GF TRANSFER, UNION ACTIVITY (.006)*   | 0.00   |   | 358,707.95  | -358,707.95  |
|                     |                   |                   | TFMA57504200  | GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS  | -1,291.20  |   | 0.00  |  |
|                     |                   |                   | TFMA57504300<br>TFMA57506700  | INCOME TAX ON BENEFITS - CMS (.035)*  | -10.026.364.37   | 0.00  | 5,227,000,000.00  | -5,227,000,000.00  |
|                     |                   |                   | TFMA57506700<br>TFMA57600100  | DOJ ASSET FORFEITURES TRANSFERS OUT - SSA LAE ANNUAL (33)*  | -10,026,364.37   | 0.00<br>101,616,123.00  | 0.00  | -10,026,364.37<br>323,628,441.00   |
|                     | +                 |                   | TFMA57600300  | SALARIES & EXPENSES - CMS (33)*   | 508.546.645.00   | 193.084.353.30  | 786.79  | 701,630,211.51   |
|                     |                   |                   | TFMA57600400  | SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*   | 0.00   | 15,632,811.14   | 0.00  | 15,632,811.14  |
|                     |                   |                   | TFMA57603600  | AOA MIPPA FUNDING   | 20,824,564.99  |   | 0.00  |  |
|                     |                   |                   | TFMA57603800  | CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE  | 28,281.69  | 75,011.48   | 0.00  | 103,293.17   |
|                     | -                 |                   | TFMA57603900  | QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH  | 143,334,830.77   |   | 0.00  |  |
|                     |                   |                   | TFMA57604100<br>TFMA57604200  | TRANSFER TO PCORTF  | 11,536,679.67<br>61,041,000.00   | 0.00  | 0.00  |  |
|                     |                   |                   | TFMA57604700  | MEDICARE ACCESS CHIP CMS  | 5,484,610.86   |   | 0.00  |  |
|                     |                   |                   | TFMA57605000  | SALARIES & EXPENSES-CMS MANDATORY   | 8,183,086.52   | 2,235,995.37  | 0.00  |  |
|                     |                   |                   | TFMA57650100  | TRANSFERS OUT - BENEFIT PAYMENTS, CMS   | 65,339,959,383.79  |   | 176,229,184.64  | 90,262,052,841.24  |
|                     |                   |                   | TFMA57650200<br>TFMA57650300  | TRANSFERS OUT - DOJ TRANSFERS OUT - HHS OIG   | 15,109,940.28<br>25,323,210.23   | 47,426.71<br>18.456.111.49  | 0.00  | 15,157,366.99  |
|                     |                   |                   | TFMA57650300<br>TFMA57650400  | TRANSFERS OUT - HHS OIG TRANSFERS OUT - HHS MIP   | 25,323,210.23<br>152.913.702.35  | 18,456,111.49<br>64.110.202.50  | 0.00  | 43,779,321.72<br>217.023.904.85  |
|                     | 1                 | 1                 |   | TRANSFERS OUT - FIBI  | 270,229.68   |   | 0.00  |  |
| 1                   |                   |                   | TFMA57650500  |   |  |   |   |  |
|                     |                   |                   | TFMA57654600  | HCFAC DISCRETIONARY, CMS  | 120,572,945.33   | 46,061,088.62   | 0.00  | 166,634,033.95   |
|                     |                   |                   | TFMA57654600<br>TFMA57655200  | HCFAC DISCRETIONARY, CMS<br>HCFAC DOJ DISCRETIONARY, CMS  | 120,572,945.33<br>38,961,211.25  | 46,061,088.62<br>284.05   | 0.00  | 38,961,495.30  |
|                     |                   |                   | TFMA57654600<br>TFMA57655200<br>TFMA57655300  | HCFAC DISCRETIONARY, CMS HCFAC DOJ DISCRETIONARY, CMS HCFAC OIG DISCRETIONARY, CMS  | 120,572,945.33<br>38,961,211.25<br>35,661,285.56   | 46,061,088.62<br>284.05<br>7,488,873.60   | 0.00<br>0.00<br>0.00  | 38,961,495.30<br>43,150,159.16   |
|                     |                   |                   | TFMA57654600<br>TFMA57655200<br>TFMA57655300<br>TFMA57655400  | HCFAC DISCRETIONARY, CMS HCFAC DOJ DISCRETIONARY, CMS HCFAC OIG DISCRETIONARY, CMS HCFAC OTHER HHS DISC, CMS  | 120,572,945.33<br>38,961,211.25<br>35,661,285.56<br>2,838,521.28   | 46,061,088.62<br>284.05<br>7,488,873.60<br>107,035.29   | 0.00<br>0.00<br>0.00<br>0.00  | 38,961,495.30<br>43,150,159.16<br>2,945,556.57   |
|                     |                   |                   | TFMA57654600<br>TFMA57655200<br>TFMA57655300  | HCFAC DISCRETIONARY, CMS HCFAC DOJ DISCRETIONARY, CMS HCFAC OIG DISCRETIONARY, CMS  | 120,572,945.33<br>38,961,211.25<br>35,661,285.56   | 46,061,088.62<br>284.05<br>7,488,873.60<br>107,035.29<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>21,523,000,000.00   | 38,961,495.30<br>43,150,159.16<br>2,945,556.57<br>-86,452,295,338.33   |
|                     |                   |                   | TFMA57654600 TFMA57655200 TFMA57655300 TFMA57655400 TFMA58010400 TFMA58010500   | HCFAC DISCRETIONARY, CMS HCFAC DOL DISCRETIONARY, CMS HCFAC OIG DISCRETIONARY, CMS HCFAC OTHER HIS DISC, CMS TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES  | 120,572,945.33<br>38,961,211.25<br>35,661,285.56<br>2,838,521.28<br>-64,929,295,338.33<br>-228,344,073.40  | 46,061,088.62<br>284.05<br>7,488,873.60<br>107,035.29<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00  | 38,961,495.30<br>43,150,159.16<br>2,945,556.57<br>-86,452,295,338.33<br>-3,150,344,073.40  |
|                     |                   |                   | TFMA57654600 TFMA57655200 TFMA57655300 TFMA57655300 TFMA58010400 TFMA58010500 TFMA58010500 TFMA59000100 TFMA59000200  | HICFAC DISCRETIONARY, CMS HICFAC DIS DISCRETIONARY, CMS HICFAC DIS DISCRETIONARY, CMS HICFAC OTHER HIS DISC, CMS TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES OTHER NICOME (028) PREMIUMS COLLECTED UNINSURED INDIVIDUALS (009)  | 120,572,945.33<br>38,961,211.25<br>35,661,285.56<br>2,838,521.28<br>-64,929,295,338.33   | 46,061,088.62<br>284.05<br>7,488,873.60<br>107,035.29<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>21,523,000,000.00<br>2,922,000,000.00<br>37,403.45<br>282,953,529.90  | 38,961,495.30<br>43,150,159.16<br>2,945,556.57<br>-86,452,295,338.33<br>-3,150,344,073.40<br>-57,872.90<br>-1,112,396,540.60   |
|                     |                   |                   | TFMA57654600 TFMA57655200 TFMA57655200 TFMA57655400 TFMA58010400 TFMA58010500 TFMA58010500 TFMA5900100 TFMA5900100 TFMA59001500   | HEFAC DISCRETIONARY, CMS HEFAC DOLI DISCRETIONARY, CMS HEFAC DOLI DISCRETIONARY, CMS HEFAC DOLI DISCRETIONARY, CMS HEFAC DISCRETIONARY, CMS HEFAC OTHER HHS DISC. CMS TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES OTHER INCOME (202) PREMIUMS COLLECTED UNINSURED INDIVIDUALS (009) BASIC PREMIUMS CEDICATE ADVANTAGE (040)   | 120,572,945.33<br>38,961,211.25<br>35,661,285.56<br>2,838,521.28<br>-64,929,295,338.33<br>-228,344,073.40<br>-20,469.45<br>-829,443,010.70   | 46,061,088.62<br>284.05<br>7.488,873.60<br>107,035.29<br>0.00<br>0.00<br>0.00<br>0.00<br>705,503.24   | 0.00<br>0.00<br>0.00<br>21,523,000,000.00<br>2,922,000,000.00<br>37,403.45<br>282,953,529,90<br>31,689,334.77   | 38,961,495.30<br>43,150,159.16<br>2,945,556.57<br>-86,452,295,338.33<br>-3,150,344,073.40<br>-57,872.90<br>-1,112,396,540.60<br>-128,049,256.08  |
|                     |                   |                   | TFMA57654600 TFMA57655200 TFMA57655200 TFMA57655400 TFMA58010400 TFMA58010500 TFMA58001000 TFMA59000200 TFMA59001500 TFMA59001600   | HICFAC DISCRETIONARY, CMS HICFAC DISCRETIONARY, CMS HICFAC DIS DISCRETIONARY, CMS HICFAC DISSINGRETIONARY, CMS HICFAC OTHER HIS DISC, CMS TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES OTHER INCOME (202) PREMIUMS COLLECTED UNINSURED INDIVIDUALS (009) BASIC PREMIUMS, MEDICARE ADVANTAGE (040) ACA MEDICARE SHARED SAVINSE PROGRAM REC  | 120,572,945,33<br>38,961,211,25<br>35,661,285,56<br>2,338,521,28<br>49,922,953,333<br>-228,344,073,40<br>-20,469,45<br>-629,443,010,70<br>-97,725,424,68<br>1-13,415,414,68  | 46,061,088.62<br>284.05<br>7,488,873.60<br>107,055.29<br>0.00<br>0.00<br>0.00<br>0.00<br>765,503.34   | 0.00<br>0.00<br>0.00<br>21,523,000,000.00<br>2,922,000,000.00<br>37,403,45<br>282,953,529,90<br>31,689,334.77<br>3,196,326.18   | 38,961,495.30<br>43,150,159.16<br>2,945,566.57<br>-86,482,295,383.3<br>-3,150,344,073.40<br>-57,872.90<br>-1,123,96,540.60<br>-128,049,256.08  |
|                     |                   |                   | TFMA57654600 TFMA57655200 TFMA57655300 TFMA57655400 TFMA58010400 TFMA58010500 TFMA5900100 TFMA5900100 TFMA59001500 TFMA59001600 TFMA59001600 TFMA59001600   | HCFAC DISCRETIONARY, CMS HCFAC DISCRETIONARY, CMS HCFAC DIS DISCRETIONARY, CMS HCFAC DIS DISCRETIONARY, CMS HCFAC OTHER HIS DISC, CMS TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES OTHER INCOME (029) PREMIUMS COLLECTED UNINSURED INDIVIDUALS (009) BASIC PREMIUMS, MEDICARE ADVANTAGE (040) ACA MEDICARE SHARED SAVINGS PROGRAM REC TREASURY ADMIN EXPENSE - GENERAL FUND (16)*  | 120,572,045,33<br>38,961,211,25<br>35,661,265,66<br>2,838,521,28<br>-64,902,905,333<br>-226,344,073,40<br>-204,669,45<br>-622,443,0107,0<br>-97,125,424,65<br>-13,415,414,82<br>27,276,283,25<br>-27,276,283,25  | 46,061,088.62<br>224.05<br>7,488,873.60<br>107.035.29<br>0.00<br>0.00<br>0.00<br>765,503.34<br>0.00   | 0.00<br>0.00<br>0.00<br>21,523,000,000,00<br>2,922,000,000,00<br>37,403.45<br>282,933,529,90<br>31,689,334.77<br>3,196,326.18   | 38,961,495.30<br>43,150,159.16<br>2,945,556.57<br>-86,452,295,338.33<br>-3,150,344,073.40<br>-75,787.20<br>-1,112,396,540.60<br>-128,049,256.08<br>-16,611,741.00<br>34,552,071.01   |
|                     |                   |                   | TFMA57654600 TFMA57655200 TFMA57655300 TFMA57655400 TFMA57655400 TFMA58010500 TFMA58010500 TFMA58001500 TFMA59000100 TFMA59001500 TFMA59001500 TFMA59001500 TFMA59001500 TFMA59001500 TFMA59001500 TFMA59001500                   | HIGFAC DISCRETIONARY, CMS HIGFAC DISCRETIONARY, CMS HIGFAC DIS DISCRETIONARY, CMS HIGFAC OIG DISCRETIONARY, CMS HIGFAC OTHER HIRS DISC, CMS TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES OTHER NICOME (209) PREMILIMS COLLECTED DINNSURED INDIVIDUALS (2009) BASIC PREMILIMS, MEDICARE ADVANTAGE (040) ACA MEDICARE SHARED SAVINS PROGRAM REC TREASURY ADMIN EXPENSE - GENERAL, FUND (16)* FISCAL SERVICE - REMIBURSABLE BILLING   | 120,572,945,33<br>38,681,216,55<br>2,838,561,265<br>2,838,561,265<br>44,492,955,338,3<br>-228,344,073,40<br>-204,694,35<br>-324,43,101,70<br>-97,125,424,65<br>-13,415,414,5<br>-17,215,635,32<br>10,278,075,635,32<br>10,278,075,635,32                 | 46,061,088 a2 284.05 0 7.468,873.00 107,035.29 0 0.00 0.00 0 0.00 0 7.275,806.88 0 0.00 7.275,806.88 0 3.4260.07 3.4260.07 0 3.4260.07 0 0.00 0.00 0 | 0.00<br>0.00<br>0.00<br>21,523,000,000<br>2,922,000,000<br>37,403,45<br>282,953,529,90<br>31,689,334,77<br>3,196,326,18   | 38,961,495.30<br>43,150,159.16<br>2,945,556.57<br>-86,452,295,338.33<br>-3,150,344,073.40<br>-1,112,396,540.60<br>-1,112,396,540.60<br>-1,112,396,540.60<br>-1,16,611,741.00<br>34,552.070.10<br>137,042.64  |
|                     |                   |                   | TFMA57654600 TFMA57655200 TFMA57655300 TFMA57655400 TFMA57655400 TFMA58010500 TFMA58010500 TFMA58010500 TFMA59001000 TFMA59001500 TFMA59001500 TFMA59001600 TFMA59001600 TFMA61000200 TFMA61000200 TFMA6100100 TFMA6101100        | HIGFAC DISCRETIONARY, CMS HIGFAC DISCRETIONARY, CMS HIGFAC DID DISCRETIONARY, CMS HIGFAC DIS DISCRETIONARY, CMS HIGFAC OTHER HIRS DISC, CMS TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES OTHER NICOME (202) PREMIUMS COLLECTED UNINSURED INDIVIDUALS (000) BASIC PREMIUMS, MEDICARE ADVANTAGE (040) ACA MEDICARE BAFAED SAVINS PROGRAM REC TREASURY ADMIN EXPENSE - GENERAL FUND (16)* FISCAL SERVICE - REIMBURSABLE BILLING MEDICARE REFUNDS OFFSETTING COLLECTIONS (045), (055)                  | 120,572,045,33<br>38,961,211,25<br>35,661,265,66<br>2,838,521,28<br>-64,902,905,333<br>-226,344,073,40<br>-204,669,45<br>-622,443,0107,0<br>-97,125,424,65<br>-13,415,414,82<br>27,276,283,25<br>-27,276,283,25  | 46,061,088 62<br>284.05<br>7,488,873.60<br>107,035.29<br>0.00<br>0.00<br>0.00<br>765,03.34<br>0.00<br>7,275,806.88<br>34,206.67   | 0.00<br>0.00<br>0.00<br>21,523,000,000,00<br>2,922,000,000,00<br>37,403.45<br>282,933,529,90<br>31,689,334.77<br>3,196,326.18   | 38,961,495.30<br>43,150,159.16<br>2,945,556.57<br>-86,452,295,338.33<br>-3,150,344,073.40<br>-75,787.20<br>-1,112,396,540.60<br>-128,049,256.08<br>-16,611,741.00<br>34,552,071.01   |
|                     |                   | BA Sum            | TFMA57654600 TFMA57655200 TFMA57655300 TFMA57655400 TFMA57655400 TFMA58010500 TFMA58010500 TFMA58010500 TFMA59001000 TFMA59001500 TFMA59001500 TFMA59001600 TFMA59001600 TFMA61000200 TFMA61000200 TFMA6100100 TFMA6101100        | HIGFAC DISCRETIONARY, CMS HIGFAC DISCRETIONARY, CMS HIGFAC DIS DISCRETIONARY, CMS HIGFAC OIG DISCRETIONARY, CMS HIGFAC OTHER HIRS DISC, CMS TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES OTHER NICOME (209) PREMILIMS COLLECTED DINNSURED INDIVIDUALS (2009) BASIC PREMILIMS, MEDICARE ADVANTAGE (040) ACA MEDICARE SHARED SAVINS PROGRAM REC TREASURY ADMIN EXPENSE - GENERAL, FUND (16)* FISCAL SERVICE - REMIBURSABLE BILLING   | 120,572,945,33, 38,961,2215,25 38,681,225,56 2,838,521,28 44,492,295,338,33 222,344,073,40 20,468,45 42,244,073,40 47,125,424,65 41,241,541,541,542 27,276,283,22 10,278,377,42,00 0,00 3,3,894,539,066,31   | 46,061,088 a2 284.05 7.488,873.06 107.035.29 0.00 0.00 0.00 0.765.03.34 0.00 7.275.806.88 34,2200 7.00 0.00 0.00 0.00 0.00 0.00 0.00  | 0.000 0.000 0.000 21,523,000,000.00 2,922,000,000,000 37,403,45 282,953,529,90 31,689,534,77 3,196,326,18 0.000 188,686,011,00 0.000 33,521,706,086,68                                      | 38.961.465.30<br>43.105.159.16<br>2.945.566.57<br>-86.452.265.383.3<br>-3.159.344.073.40<br>-5.73.872.00<br>-1.112.39.65.406.00<br>-1.20.942.256.00<br>-1.45.117.41.00<br>-1.45.52.070.10<br>-1.45.72.253.00<br>-1.40.17.23.253.00<br>-8.812.264.893.56                      |
|                     | Sum BEA           |                   | TFMA57654600 TFMA57655200 TFMA57655300 TFMA57655400 TFMA57655400 TFMA58010500 TFMA58010500 TFMA58010500 TFMA59001000 TFMA59001500 TFMA59001500 TFMA59001600 TFMA59001600 TFMA61000200 TFMA61000200 TFMA6100100 TFMA6101100        | HIGFAC DISCRETIONARY, CMS HIGFAC DISCRETIONARY, CMS HIGFAC DID DISCRETIONARY, CMS HIGFAC DIS DISCRETIONARY, CMS HIGFAC OTHER HIRS DISC, CMS TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES OTHER NICOME (202) PREMIUMS COLLECTED UNINSURED INDIVIDUALS (000) BASIC PREMIUMS, MEDICARE ADVANTAGE (040) ACA MEDICARE BAFAED SAVINS PROGRAM REC TREASURY ADMIN EXPENSE - GENERAL FUND (16)* FISCAL SERVICE - REIMBURSABLE BILLING MEDICARE REFUNDS OFFSETTING COLLECTIONS (045), (055)                  | 120,572,945,33<br>38,961,211,25<br>36,661,285,56<br>28,888,621,28<br>44,929,295,383<br>-228,344,073,40<br>-249,694,4073,40<br>-27,125,424,6<br>-11,414,144,82<br>27,276,383,2<br>102,781,97<br>-413,037,242,00<br>-3,944,529,066,31<br>-3,984,529,066,31 | 46,081,088 a2 24 do 5 | 0.00 0.00 0.00 0.00 0.00 21,523,000,000 0.00 29,7403,45 282,953,529,90 31,889,334,77 3,196,326,18 0.00 0.00 188,680,011,00 0.00 33,521,706,086,88   | 38.961.465.30<br>43.160.159.16<br>2.945.566.57<br>-86.452.265.383.3<br>-3.150.344.073.40<br>-5.7.872.09<br>-1.1,112.386.540.80<br>-128.049.256.08<br>-128.049.256.08<br>-1.05.17,241.00<br>-1.05.17,241.00<br>-1.00.17,23.253.00<br>-1.00.17,23.253.00<br>-1.00.17,23.253.00 |
| Sum USSGI           | L                 | \                 | TFMA57854600 TFMA57855200 TFMA57855200 TFMA57855300 TFMA57855400 TFMA5810400 TFMA5810400 TFMA58001000 TFMA58001000 TFMA58001000 TFMA58001000 TFMA58001000 TFMA5100100 TFMA5100100 TFMA6100100 TFMA6100100 TFMA6100200 TFMA6100200 | HIGFAC DISCRETIONARY, CMS HIGFAC DISCRETIONARY, CMS HIGFAC DIS DISCRETIONARY, CMS HIGFAC DIS DISCRETIONARY, CMS HIGFAC OTHER HIS DISC, CMS TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SICA TAXES TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SICA TAXES OTHER INCOME (2029) PREMILIMS COLLECTED DINNISURED INDIVIDUALS (2009) BASIC PREMILIMS, MEDICARE ADVANTAGE (2040) ACA MEDICARE SHARED SAVINGS PROGRAM REC TREASURY ADMIN EXPENSE - GENERAL FUND (16)* FISCAL SERVICE, FEMBURSABLE BILLING MEDICARE REFUNDS OFFSETTING COLLECTIONS (045), (053) DEFAULT CAMI | 120,572,945,33, 38,961,221,25 38,661,225,65 2,838,561,226 4,962,265,338,32 228,344,073,40 29,486,310,70 497,125,424,65 413,415,4148,22 127,276,263,22 102,718,718,718,718,718,718,718,718,718,718  | 46,061,088.62<br>284.05<br>7.488,873.00<br>107,035.29<br>0.00<br>0.00<br>0.00<br>7.65,503.34<br>0.727,506.88<br>3.34,206,67<br>0.00<br>25,803,970,199.43<br>25,603,970,199.43<br>25,603,970,199.43  | 0.000 0.000 0.000 21,523,000,000.00 22,522,000,000.00 37,403,45 282,953,5229,93 31,683,342,77 3,196,326,18 0.00 188,686,011,00 0.00 188,686,011,00 0.00 30,521,706,066,68 30,521,706,066,68 | 38.961.465.03<br>43.150.159.16<br>2.945.566.57<br>-866.452.265.383.3<br>3.150.344.073.40<br>5.75.727.00<br>1.112.365.540.60<br>1.20.049.256.00<br>1.81.1741.00<br>34.552.070.10<br>137.042.64<br>-1.001.723.253.00<br>8.812.264.933.56<br>8.812.264.933.56                   |
| Sum USSGL<br>490200 |                   |                   | TFMA57654600 TFMA57655200 TFMA57655300 TFMA57655400 TFMA57655400 TFMA58010500 TFMA58010500 TFMA58010500 TFMA59001000 TFMA59001500 TFMA59001500 TFMA59001600 TFMA59001600 TFMA61000200 TFMA61000200 TFMA6100100 TFMA6101100        | HIGFAC DISCRETIONARY, CMS HIGFAC DISCRETIONARY, CMS HIGFAC DID DISCRETIONARY, CMS HIGFAC DIS DISCRETIONARY, CMS HIGFAC OTHER HIRS DISC, CMS TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES OTHER NICOME (202) PREMIUMS COLLECTED UNINSURED INDIVIDUALS (000) BASIC PREMIUMS, MEDICARE ADVANTAGE (040) ACA MEDICARE BAFAED SAVINS PROGRAM REC TREASURY ADMIN EXPENSE - GENERAL FUND (16)* FISCAL SERVICE - REIMBURSABLE BILLING MEDICARE REFUNDS OFFSETTING COLLECTIONS (045), (055)                  | 120,572,945,33<br>38,961,211,25<br>36,661,285,56<br>28,888,621,28<br>44,929,295,383<br>-228,344,073,40<br>-249,694,4073,40<br>-27,125,424,6<br>-11,414,144,82<br>27,276,383,2<br>102,781,97<br>-413,037,242,00<br>-3,944,529,066,31<br>-3,984,529,066,31 | 46,061,088.62<br>284.05<br>7.488,873.00<br>107,035.29<br>0.00<br>0.00<br>0.00<br>7.65,503.34<br>0.727,506.88<br>3.34,206,67<br>0.00<br>25,803,970,199.43<br>25,603,970,199.43<br>25,603,970,199.43  | 0.00 0.00 0.00 0.00 0.00 21,523,000,000 0.00 29,7403,45 282,953,529,90 31,889,334,77 3,196,326,18 0.00 0.00 188,680,011,00 0.00 33,521,706,086,88   | 38.961.465.30<br>43.160.159.16<br>2.945.566.57<br>-86.452.265.383.3<br>-3.150.344.073.40<br>-5.7.872.09<br>-1.1,112.386.540.80<br>-128.049.256.08<br>-128.049.256.08<br>-1.05.17,241.00<br>-1.05.17,241.00<br>-1.00.17,23.253.00<br>-1.00.17,23.253.00<br>-1.00.17,23.253.00 |

#### Federal Hospital Insurance Trust Fund 75X8005 Trial Balance - Unaudited January 1, 2018 Through January 31, 2018

|                    |             | BA Sum   |                              |  | -377,820,002.42  | 786.79  | 143,343,208.82   | -521,162,424.   |
|--------------------|-------------|----------|------------------------------|--|--|---|--|---|
|                    |             | N        | TFMA57600100                 | TRANSFERS OUT - SSA LAE ANNUAL (33)*   | -155,036,724.00  | 0.00  | 91,087,975.00  | -246,124,699.   |
|                    |             |          | TFMA57600300                 | SALARIES & EXPENSES - CMS (33)*  | -197,702,236.58  | 0.00  | 66,531,676.57  | -264,233,913  |
|                    |             | BA Sum   | TFMA57600400                 | SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*  | 0.00<br>-352,738,960.58  | 0.00  | 9,370,427.05<br>166,990,078.62   | -9,370,427<br>- <b>519,729,03</b> 9   |
|                    | Sum BEA     | BA Sum   |                              |  | -352,738,960.58<br>-730.558.963.00   | 786.79  | 310.333.287.44   | -519,729,038  |
|                    | M Suili BEA | В        | TFMA57603600                 | AOA MIPPA FUNDING  | -20,824,564.99   | 0.00  | 0.00   | -20,824,56  |
|                    |             |          | TFMA57603800                 | CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE   | -28,281.69   | 0.00  | 75.011.48  | -103.29   |
|                    |             |          | TFMA57603900                 | QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY  | -139.266.649.97  | 0.00  | 37,482,418.80  | -176.749.06   |
|                    |             |          | TFMA57604100                 | HITECH   | -9.043.393.46  | 0.00  | 0.00   | -9.043.39   |
|                    |             |          | TFMA57604700                 | MEDICARE ACCESS CHIP CMS   | -5,484,610.86  | 0.00  | 1,303,954.48   | -6,788,565  |
|                    |             |          | TFMA57605000                 | SALARIES & EXPENSES-CMS MANDATORY  | -6,885,631.44  | 0.00  | 925,026.47   | -7,810,65   |
|                    |             | BA Sum   |                              |  | -181,533,132.41  | 0.00  | 39,786,411.23  | -221,319,543  |
|                    |             | N        | TFMA57603900                 | QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY  | -4,068,180.80  | 0.00  | 2,959,410.52   | -7,027,59   |
|                    |             |          | TFMA57604100                 | HITECH   | -2,493,286.21  | 0.00  | 0.00   | -2,493,28   |
|                    |             |          | TFMA57604200                 | TRANSFER TO PCORTF   | -61,041,000.00   | 0.00  | 0.00   | -61,041,00  |
|                    |             |          | TFMA57605000                 | SALARIES & EXPENSES-CMS MANDATORY  | -1,297,455.08  | 0.00  | 1,310,968.90   | -2,608,42   |
|                    |             |          | TFMA61000100                 | TREASURY ADMIN EXPENSE - GENERAL FUND (16)*  | -27,276,263.22   | 0.00  | 7,275,806.88   | -34,552,07  |
|                    |             |          | TFMA61000200                 | FISCAL SERVICE - REIMBURSABLE BILLING  | -102,781.97  | 0.00  | 34,260.67  | -137,04   |
|                    |             | BA Sum   |                              |  | -96,278,967.28   | 0.00  | 11,580,446.97  | -107,859,41   |
| Sum USSGL          | Sum BEA     |          |                              |  | -277,812,099.69<br>-1,008,371,062.69   | 0.00<br>786.79  | 51,366,858.20<br>361,700,145.64  | -329,178,95<br>-1,370,070,42  |
| 31100              |             |          | TF11150110010                | NUTEDFOT ON INVESTMENTS  |  |   |  |   |
| 31100              | -<br>M      | -        | TFMA53110010<br>TFMA53200300 | INTEREST ON INVESTMENTS  CIVIL MONETARY PENALTIES (.047)   | -1,807,332,569.83  | 0.00  | 628,501,524.86<br>5.060,629.42   | -2,435,834,09   |
| 32000              | M           | -        | TFMA53200300                 | CIVIL MONETARY PENALTIES (.047)  CIVIL PENALTIES AND DAMAGES, DOJ (.049)*                            | -8,302,211.30<br>-114,390,386.56   | 236.69  | 143.087.147.75   | -13,362,60<br>-257.477.53   |
|                    |             | BA Sum   | TFMA53200600                 | CIVIL PENALTIES AND DAMAGES, DOJ (.049)*   | -114,390,386.56  | 236.69  | 143,087,147.75   | -257,477,53   |
|                    | Sum BEA     | BA Sum   |                              |  | -122,692,597.86  | 236.69  | 148,147,777.17   | -270,840,13<br>-270,840,13  |
| Sum USSGL          | Julii DEA   |          |                              |  | -122,692,597.86  | 236.69  | 148,147,777.17   | -270,840,13   |
| 5000               |             | -        | TFMA57500600                 | 3% ADMIN EXPENSE REIMB., DOJ (.049)*   | -3,537,847.09  | 0.00  | 4,425,375.67   | -7,963,22   |
|                    |             |          | TFMA57501000                 | GF TRANSFER, UNION ACTIVITY (.006)*  | 0.00   | 0.00  | 358,707.95   | -358,70   |
|                    |             |          | TFMA57504200                 | GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS   | -1,291.20  | 0.00  | 0.00   | -1,29   |
|                    |             |          | TFMA57504300                 | INCOME TAX ON BENEFITS - CMS (.035)*   | 0.00   | 0.00  | 5,227,000,000.00   | -5,227,000,00   |
|                    |             |          | TFMA57506700                 | DOJ ASSET FORFEITURES  | -10,026,364.37   | 0.00  | 0.00   | -10,026,36  |
|                    |             | BA Sum   |                              |  | -13,565,502.66   | 0.00  | 5,231,784,083.62   | -5,245,349,58   |
|                    | Sum BEA     |          |                              |  | -13,565,502.66   | 0.00  | 5,231,784,083.62   | -5,245,349,58   |
| Sum USSGL          |             |          |                              |  | -13,565,502.66   | 0.00  | 5,231,784,083.62   | -5,245,349,58   |
| 6000               | -           | -        | TFMA57600100                 | TRANSFERS OUT - SSA LAE ANNUAL (33)*   | 222,012,318.00   | 101,616,123.00  | 0.00   | 323,628,44  |
|                    |             |          | TFMA57600300                 | SALARIES & EXPENSES - CMS (33)*  | 508,546,645.00   | 193,084,353.30  | 786.79   | 701,630,21  |
|                    |             |          | TFMA57600400                 | SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*  | 0.00   | 15,632,811.14   | 0.00   | 15,632,81   |
|                    |             |          | TFMA57603600                 | AOA MIPPA FUNDING  | 20,824,564.99  | 0.00  | 0.00   | 20,824,564  |
|                    |             |          | TFMA57603800                 | CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE   | 28,281.69  | 75,011.48   | 0.00   | 103,293   |
|                    |             |          | TFMA57603900<br>TFMA57604100 | QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH   | 143,334,830.77<br>11,536,679.67  | 40,441,829.32<br>0.00   | 0.00   | 183,776,660<br>11,536,67  |
|                    |             |          | TFMA57604100                 | TRANSFER TO PCORTF   | 61,041,000.00  | 0.00  | 0.00   | 61,041,00   |
|                    |             |          | TFMA57604700                 | MEDICARE ACCESS CHIP CMS   | 5,484,610.86   | 1,303,954.48  | 0.00   | 6,788,56  |
|                    |             |          | TFMA57605000                 | SALARIES & EXPENSES-CMS MANDATORY  | 8,183,086.52   | 2,235,995.37  | 0.00   | 10,419,08   |
|                    |             | BA Sum   | 11 110/10/00000              | OND WILL ON ENGLISHING WINNESTON   | 980.992.017.50   | 354.390.078.09  | 786.79   | 1,335,381,30  |
|                    | Sum BEA     |          |                              |  | 980,992,017.50   | 354,390,078.09  | 786.79   | 1,335,381,30  |
| Sum USSGL          |             |          |                              |  | 980,992,017.50   | 354,390,078.09  | 786.79   | 1,335,381,30  |
| 76500              | -           | -        | TFMA57650100                 | TRANSFERS OUT - BENEFIT PAYMENTS, CMS  | 65,339,959,383.79  | 25,098,322,642.09   | 176,229,184.64   | 90,262,052,84   |
|                    |             |          | TFMA57650200                 | TRANSFERS OUT - DOJ  | 15,109,940.28  | 47,426.71   | 0.00   | 15,157,3  |
|                    |             |          | TFMA57650300                 | TRANSFERS OUT - HHS OIG  | 25,323,210.23  | 18,456,111.49   | 0.00   | 43,779,32   |
|                    |             |          | TFMA57650400                 | TRANSFERS OUT - HHS MIP  | 152,913,702.35   | 64,110,202.50   | 0.00   | 217,023,90  |
|                    |             |          | TFMA57650500                 | TRANSFERS OUT - FBI  | 270,229.68   | 6,431,924.59  | 0.00   | 6,702,15  |
|                    |             |          | TFMA57654600                 | HCFAC DISCRETIONARY, CMS   | 120,572,945.33   | 46,061,088.62   | 0.00   | 166,634,03  |
|                    |             |          | TFMA57655200                 | HCFAC DOJ DISCRETIONARY, CMS   | 38,961,211.25  | 284.05  | 0.00   | 38,961,49   |
|                    |             |          | TFMA57655300                 | HCFAC OIG DISCRETIONARY, CMS   | 35,661,285.56  | 7,488,873.60  | 0.00   | 43,150,1  |
|                    |             |          | TFMA57655400                 | HCFAC OTHER HHS DISC, CMS  | 2,838,521.28   | 107,035.29  | 0.00   | 2,945,5   |
|                    | 0           | BA Sum   |                              | +  | 65,731,610,429.75  | 25,241,025,588.94   | 176,229,184.64   | 90,796,406,8  |
| Sum USSGL          | Sum BEA     |          |                              |  | 65,731,610,429.75<br>65,731,610,429.75   | 25,241,025,588.94<br>25,241,025,588.94  | 176,229,184.64<br>176,229,184.64   | 90,796,406,8  |
| BO100              | M           |          | TFMA58010400                 | TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES  | -64,929,295,338.33   | 25,241,025,588.94   | 21,523,000,000.00  | -86,452,295,3   |
| 30100              | IVI         | -        | TFMA58010400                 | TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES  TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES | -64,929,295,338.33<br>-228,344,073.40  | 0.00  | 21,523,000,000.00  | -86,452,295,33  |
|                    |             | BA Sum   | II-MADOU IUDUU               | TOWNSTERS TROW OF FUR AMOUNTS EQUAL TO SECA TAXES  | -228,344,073.40<br>-65,157,639,411.73  | 0.00  | 24,445,000,000.00  | -3,150,344,0<br>-89,602,639,4   |
|                    | Sum BEA     | DA SUIII |                              |  | -65,157,639,411.73   | 0.00  | 24,445,000,000.00  | -89,602,639,4<br>-89,602,639,4  |
|                    | Julii DEA   |          |                              |  | -65,157,639,411.73   | 0.00  | 24,445,000,000.00  | -89,602,639,4   |
| Sum USSGL          |             |          | TFMA59000100                 | OTHER INCOME (.029)  | -20,469.45   | 0.00  | 37.403.45  | -57.8   |
|                    |             |          | TFMA59000200                 | PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009)  | -829,443,010.70  | 0.00  | 282,953,529.90   | -1,112,396,5  |
|                    |             |          | TFMA59001500                 | BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)  | -97,125,424.65   | 765,503.34  | 31,689,334.77  | -128,049,2  |
|                    |             |          |                              | ACA MEDICARE SHARED SAVINGS PROGRAM REC  | -13,415,414.82   | 0.00  | 3,196,326.18   | -16,611,7   |
|                    |             |          | TFMA59001600                 |  | -940,004,319,62  | 765,503.34  | 317.876.594.30   | -1,257,115,4  |
|                    |             | BA Sum   | TFMA59001600                 |  |  |   |  |   |
|                    | Sum BEA     | BA Sum   | TFMA59001600                 |  | -940,004,319.62  | 765,503.34  | 317,876,594.30   |   |
| Sum USSGL          | Sum BEA     | BA Sum   |                              |  | -940,004,319.62<br>-940,004,319.62   | 765,503.34  |  | -1,257,115,4  |
| Sum USSGL          | Sum BEA     | BA Sum   | TFMA61000100                 | TREASURY ADMIN EXPENSE - GENERAL FUND (16)*  | -940,004,319.62<br>-940,004,319.62<br>27,276,263.22  | <b>765,503.34</b> 7,275,806.88  | 317,876,594.30<br>317,876,594.30<br>0.00   | <b>-1,257,115,4</b><br>34,552,0   |
| 90000<br>Sum USSGL | Sum BEA     | BA Sum   | TFMA61000100<br>TFMA61000200 | FISCAL SERVICE - REIMBURSABLE BILLING  | -940,004,319.62<br>-940,004,319.62<br>27,276,263.22<br>102,781.97  | 765,503.34<br>7,275,806.88<br>34,260.67   | 317,876,594.30<br>317,876,594.30<br>0.00<br>0.00                                     | -1,257,115,4<br>34,552,0<br>137,0   |
| 90000              | Sum BEA     | ·        | TFMA61000100                 |  | -940,004,319.62<br>-940,004,319.62<br>27,276,263.22<br>102,781.97<br>-813,037,242.00   | 765,503.34<br>7,275,806.88<br>34,260.67<br>0.00                                 | 317,876,594.30<br>317,876,594.30<br>0.00<br>0.00<br>188,686,011.00                   | -1,257,115,41<br>-1,257,115,41<br>34,552,07<br>137,04<br>-1,001,723,25              |
| Sum USSGL          | -           | BA Sum   | TFMA61000100<br>TFMA61000200 | FISCAL SERVICE - REIMBURSABLE BILLING  | -940,004,319.62<br>-940,004,319.62<br>27,276,263.22<br>102,781.97<br>-813,037,242.00<br>-785,658,196.81                      | 765,503.34<br>7,275,806.88<br>34,260.67<br>0,00<br>7,310,067.55                 | 317,876,594.30<br>317,876,594.30<br>0.00<br>0.00<br>188,686,011.00<br>188,686,011.00 | -1,257,115,41<br>34,552,07<br>137,04<br>-1,001,723,25<br>-967,034,14                |
| Sum USSGL          | Sum BEA     | ·        | TFMA61000100<br>TFMA61000200 | FISCAL SERVICE - REIMBURSABLE BILLING  | -940,004,319.62<br>-940,004,319.62<br>-27,276,263.22<br>-102,781.97<br>-813,037,242.00<br>-785,558,196.81<br>-785,558,196.81 | 765,503.34<br>7,275,806.88<br>34,260.67<br>0.00<br>7,310,067.55<br>7,310,067.55 | 317,876,594.30<br>317,876,594.30<br>0.00<br>0.00<br>188,686,011.00<br>188,686,011.00 | -1,257,115,41<br>34,552,07<br>137,04<br>-1,001,723,25<br>-967,034,14<br>-967,034,14 |
| 90000<br>Sum USSGL | -           | ·        | TFMA61000100<br>TFMA61000200 | FISCAL SERVICE - REIMBURSABLE BILLING  | -940,004,319.62<br>-940,004,319.62<br>27,276,263.22<br>102,781.97<br>-813,037,242.00<br>-785,658,196.81                      | 765,503.34<br>7,275,806.88<br>34,260.67<br>0,00<br>7,310,067.55                 | 317,876,594.30<br>317,876,594.30<br>0.00<br>0.00<br>188,686,011.00<br>188,686,011.00 | -1,257,115,41<br>34,552,07<br>137,04<br>-1,001,723,25<br>-967,034,14                |

# Federal Hospital Insurance Trust Fund 75X8005 Balance Sheet - Unaudited January 31, 2018

| Period Name:2018-04 | Fund: <all></all>   | Program:TFMA80050                 |
|---------------------|---|-----------------------------------|
|                     |   |                                   |
| Account Type        | Account Description   | Ending Balance                    |
| ASSETS              | FUND BALANCE WITH TREASURY  | 18,409,052.12                     |
|                     | INTEREST RECEIVABLE - INVESTMENTS   | 614,998,600.52                    |
|                     | INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE | 206,699,481,000.00                |
|                     |   | 207,332,888,652.64                |
|                     |   | Total: 207,332,888,652.64         |
| EQUITY              | CUMULATIVE RESULTS OF OPERATIONS  | -199,685,864,013.61               |
|                     | NET INCOME  | -7,647,024,639.03                 |
|                     |   | -207,332,888,652.64               |
|                     |   | <u>Total: -207,332,888,652.64</u> |

# Federal Hospital Insurance Trust Fund 75X8005

# Income Statement - Unaudited October 1, 2017 Through January 31, 2018

| Period Name:2018-04 | Fund: <all></all> | Program:TFMA80050  | 1, 2017 1 nrougi |  |                    |                    |
|---------------------|-------------------|--|------------------|--|--------------------|--------------------|
|                     |                   |  |                  |  |                    |                    |
| Revenue Type        | USSGL             | Ussgl Description  | Cost Center      | Cost Center Description                                  | Activity           | Ending Balance     |
| INCOME              | 580100            | TAX REVENUE COLLECTED - INDIVIDUAL                       | TFMA58010500     | TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES        | -2,922,000,000.00  | -3,150,344,073.40  |
|                     |                   |  | TFMA58010400     | TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES        | -21,523,000,000.00 | -86,452,295,338.33 |
|                     | Sum USSGL         |  |                  |  | -24,445,000,000.00 | -89,602,639,411.73 |
|                     | 575000            | EXPENDITURE FINANCING SOURCES - TRANSFERS-IN             | TFMA57500600     | 3% ADMIN EXPENSE REIMB., DOJ (.049)*                     | -4,425,375.67      | -7,963,222.76      |
|                     |                   |  | TFMA57504300     | INCOME TAX ON BENEFITS - CMS (.035)*                     | -5,227,000,000.00  | -5,227,000,000.00  |
|                     |                   |  | TFMA57501000     | GF TRANSFER, UNION ACTIVITY (.006)*                      | -358,707.95        | -358,707.95        |
|                     |                   |  | TFMA57504200     | GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS | 0.00               | -1,291.20          |
|                     |                   |  | TFMA57506700     | DOJ ASSET FORFEITURES                                    | 0.00               | -10,026,364.37     |
|                     | Sum USSGL         |  |                  |  | -5,231,784,083.62  | -5,245,349,586.28  |
|                     | 531100            | INTEREST REVENUE - INVESTMENTS - NON EXCHANGE            | TFMA53110010     | INTEREST ON INVESTMENTS                                  | -628,501,524.86    | -2,435,834,094.69  |
|                     | 532000            | PENALTIES AND FINES REVENUE - NON EXCHANGE               | TFMA53200600     | CIVIL PENALTIES AND DAMAGES, DOJ (.049)*                 | -143,087,147.75    | -257,477,534.31    |
|                     |                   |  | TFMA53200300     | CIVIL MONETARY PENALTIES (.047)                          | -5,060,392.73      | -13,362,604.03     |
|                     | Sum USSGL         |  |                  |  | -148,147,540.48    | -270,840,138.34    |
|                     | 590000            | OTHER REVENUE - EXCHANGE                                 | TFMA59000200     | PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009)          | -282,953,529.90    | -1,112,396,540.60  |
|                     |                   |  | TFMA59001500     | BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)                | -30,923,831.43     | -128,049,256.08    |
|                     |                   | OTHER REVENUE - NON-EXCHANGE                             | TFMA59001600     | ACA MEDICARE SHARED SAVINGS PROGRAM REC                  | -3,196,326.18      | -16,611,741.00     |
|                     |                   |  | TFMA59000100     | OTHER INCOME (.029)                                      | -37,403.45         | -57,872.90         |
|                     | Sum USSGL         |  |                  |  | -317,111,090.96    | -1,257,115,410.58  |
| Sı                  | ım                |  |                  |  | -30,770,544,239.92 | -98,811,778,641.62 |
| EXPENSES            | 576500            | NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER | TFMA57650100     | TRANSFERS OUT - BENEFIT PAYMENTS, CMS                    | 24,922,093,457.45  | 90,262,052,841.24  |
|                     |                   |  | TFMA57650200     | TRANSFERS OUT - DOJ                                      | 47,426.71          | 15,157,366.99      |
|                     |                   |  | TFMA57650500     | TRANSFERS OUT - FBI                                      | 6,431,924.59       | 6,702,154.27       |
|                     |                   |  | TFMA57650400     | TRANSFERS OUT - HHS MIP                                  | 64,110,202.50      | 217,023,904.85     |
|                     |                   |  | TFMA57655400     | HCFAC OTHER HHS DISC, CMS                                | 107,035.29         | 2,945,556.57       |
|                     |                   |  | TFMA57655300     | HCFAC OIG DISCRETIONARY, CMS                             | 7,488,873.60       | 43,150,159.16      |
|                     |                   |  | TFMA57655200     | HCFAC DOJ DISCRETIONARY, CMS                             | 284.05             | 38,961,495.30      |
|                     |                   |  | TFMA57654600     | HCFAC DISCRETIONARY, CMS                                 | 46,061,088.62      | 166,634,033.95     |
|                     |                   |  | TFMA57650300     | TRANSFERS OUT - HHS OIG                                  | 18,456,111.49      | 43,779,321.72      |
|                     | Sum USSGL         |  |                  |  | 25,064,796,404.30  | 90,796,406,834.05  |
|                     | 576000            | EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT            | TFMA57604200     | TRANSFER TO PCORTF                                       | 0.00               | 61,041,000.00      |
|                     |                   |  | TFMA57603600     | AOA MIPPA FUNDING  | 0.00               | 20,824,564.99      |
|                     |                   |  | TFMA57600100     | TRANSFERS OUT - SSA LAE ANNUAL (33)*                     | 101,616,123.00     | 323,628,441.00     |
|                     |                   |  | TFMA57605000     | SALARIES & EXPENSES-CMS MANDATORY                        | 2,235,995.37       | 10,419,081.89      |
|                     |                   |  | TFMA57600400     | SALARIES & EXPENSES - OFFICE OF THE SECRETARY (16)*      | 15,632,811.14      | 15,632,811.14      |
|                     |                   |  | TFMA57600300     | SALARIES & EXPENSES - CMS (33)*                          | 193,083,566.51     | 701,630,211.51     |
|                     |                   |  | TFMA57603900     | QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY      | 40,441,829.32      | 183,776,660.09     |
|                     |                   |  | TFMA57604700     | MEDICARE ACCESS CHIP CMS                                 | 1,303,954.48       | 6,788,565.34       |
|                     |                   |  | TFMA57604100     | HITECH   | 0.00               | 11,536,679.67      |
|                     |                   |  | TFMA57603800     | CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE     | 75,011.48          | 103,293.17         |
|                     | Sum USSGL         | I .  |                  |  | 354,389,291.30     | 1,335,381,308.80   |
|                     | 610000            | OPERATING EXPENSES/PROGRAM COSTS                         | TFMA61001100     | MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)   | -188,686,011.00    | -1,001,723,253.00  |
|                     |                   |  | TFMA61000200     | FISCAL SERVICE - REIMBURSABLE BILLING                    | 34,260.67          | 137,042.64         |
|                     |                   |  | TFMA61000100     | TREASURY ADMIN EXPENSE - GENERAL FUND (16)*              | 7,275,806.88       | 34,552,070.10      |
| Sum                 | Sum USSGL         |  |                  |  | -181,375,943.45    | -967,034,140.26    |
|                     |                   |  |                  |  | 25,237,809,752.15  | 91,164,754,002.59  |
| TOT                 | AL                |  |                  |  | -5,532,734,487.77  | -7,647,024,639.03  |

# Federal Hospital Insurance Trust Fund 75X8005 (75\_1806) HCFAC Trial Balance - Unaudited January 31, 2018

| Her Bureau Code: IFM | Fund value: I FM1806DE1818XX |                |                   |     |                  |             |              |          |            |                    |               |
|----------------------|------------------------------|----------------|-------------------|-----|------------------|-------------|--------------|----------|------------|--------------------|---------------|
| Tier Treas Symbol    | USSGL Parent                 | Amount         | Federal Indicator | BOC | Trx Partner Code | Covd/Uncovd | Exch_Nonexch | Dir/Reim | Apport_Cat | Budget Subfunction | Cust Non Cust |
| 7581806              | 1010                         | -17,989,587.13 | F F               |     | 7500             | -           | -            | -        | -          | 401                | A             |
| 7581806              |                              | 17,989,587.13  | F F               |     | 9900             | -           | -            | -        | -          | 401                | A             |
| 7581806              | 3101                         | -17,989,587.13 | F F               |     | 9900             | -           | -            | -        | -          | 401                | A             |
| 7581806              | 3107                         | 17,989,587.13  | T                 |     | NULL             | -           | -            | -        | -          | 401                | A             |
| 7581806              | 4119                         | 17,989,587.13  | T                 |     | NULL             | -           | -            | -        | -          | 401                | A             |
| 7581806              | 4902                         | -17,989,587.13 | F F               | 00  | 7500             | -           | -            | D        | С          | 401                | A             |
| 7581806              | 5700                         | -17,989,587.13 | T T               |     | NULL             | -           | -            | -        | -          | 401                | A             |
| 7581806              | 5760                         | 17,989,587.13  | F F               |     | 7500             | -           | -            | -        | -          | 401                | A             |