# Federal Disability Insurance Trust Fund 28X8007 January 31, 2019 <u>Table of Contents</u>

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## Federal Disbility Insurance Trust Fund Footnotes

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

#### (a) Reporting Entity

The accompanying Balance Sheet of the Federal Disability Insurance Trust Fund (FDI Trust Fund) and related Income Statement pertain to the aspects of the FDI 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 FDI 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 FDI 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 reported on the Income Statement, are reported using the accrual basis of accounting. All other accounts and activity reported on the Balance Sheet, and Income Statement, are reported on the cash basis.

#### (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 & 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 nonmarketable 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.

Link to Fiscal Service's Federal Investments & Borrowings Branch Investment Statement of Account:

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

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.

#### (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.



#### (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 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 FDI 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 Disability Insurance Trust Fund 28X8007 Trial Balance (Unaudited) January 1, 2019 Through January 31, 2019

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	2,207,920.89	16,783,505,939.00	16,784,242,104.60	1,471,755.29
133500	-	· ·		EXPENDITURE TRANSFERS RECEIVABLE	0.00	0.00	0.00	0.00
134200	-	· ·		INTEREST RECEIVABLE - INVESTMENTS	0.00	257,829,352.46	4,153,008.74	253,676,343.72
161000	-	-		INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	97,200,992,000.00	14,256,157,000.00	12,422,155,000.00	99,034,994,000.00
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-94,056,784,259.69	0.00	0.00	-94,056,784,259.69
SUM BEA / YEAR OF BA	1				3,146,415,661.20	31,297,492,291.46	29,210,550,113.34	5,233,357,839.32
SUM USSGL	1	1	İ		3,146,415,661.20	31,297,492,291.46	29,210,550,113.34	5,233,357,839.32
411400	M	-	TFMA53110010	INTEREST ON INVESTMENTS	1,379,361,523.57	4,153,008.74	0.00	1,383,514,532.31
		-	TFMA53250100		5,843,060.95	2,941,493.26	1,471,755.29	7,312,798.92
		-	TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	437,745.66	0.00	0.00	437,745.66
		-	TFMA57502000		1,638.53	0.00	0.00	1,638.53
		-	TFMA57502500	INCOME TAX ON BENEFITS - SSA (.006)*	18,916,471.90	398,313,052.00	0.00	417,229,523.90
		-	TFMA57502600	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - SSA	506.07	0.00	0.00	506.07
		-	TFMA57503400	GF TRANSFER, UNNEGOTIATED CHECK REIMBURSEMENT (.006)*	217,001.31	0.00	0.00	217,001.31
		-	TFMA57505700	GF TRANSFERS FOR PAYROLL TAX HOLIDAY - FICA	393,577.02	0.00	0.00	393,577.02
		-	TFMA57505800	GF TRANSFERS FOR PAYROLL TAX HOLIDAY - SECA	1,161,292.00	0.00	0.00	1,161,292.00
		<u> </u>	TFMA58010400	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES	38,722,039,648.78	14,600,163,000.00	2,375,163,000.00	50,947,039,648.78
		-	TFMA58010500	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	-64,170,917.96	1,655,004,000.00	118,004,000.00	1,472,829,082.04
		-	TFMA59000600	TREASURY OFFSET PROGRAM (.009)*	2,744,673.11	578,549.45	269,892.07	3,053,330.49
SUM BEA / YEAR OF BA					40,066,946,220.94	16,661,153,103.45	2,494,908,647.36	54,233,190,677.03
SUM USSGL					40,066,946,220.94	16,661,153,103.45	2,494,908,647.36	54,233,190,677.03
416700	M	-	TFMA57654000	TRANSFERS OUT - BENEFIT PAYMENTS, SSA	-35,518,328,160.44 -35,518,328,160.44	20,343,014.33 20,343,014.33	12,228,948,826.08 12,228,948,826.08	-47,726,933,972.19
SUM BEA / YEAR OF BA								-47,726,933,972.19
SUM USSGL					-35,518,328,160.44	20,343,014.33 0.00	12,228,948,826.08	-47,726,933,972.19
420100	-	-	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID TOTAL ACTUAL RESOURCES - COLLECTED	-37,411,741,468.68	0.00	0.00	-37,411,741,468.68
				TOTAL ACTUAL RESOURCES - COLLECTED	130,814,678,734.04 93,402,937,265.36	0.00	0.00	130,814,678,734.04 93,402,937,265.36
SUM BEA / YEAR OF BA		<u> </u>			93,402,937,265.36	0.00	0.00	93,402,937,265.36
SUM USSGL 439700	M			RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION		0.00	0.00	
SUM BEA / YEAR OF BA	IVI			RECEIPTS & AFFROFRIATIONS TEMPORARIET FRECEDED FROM OBEIGATION	-93,402,937,265.36 -93,402,937,265.36	0.00	0.00	-93,402,937,265.36 -93,402,937,265.36
		<u> </u>			-93,402,937,265.36	0.00	0.00	-93,402,937,265.36
SUM USSGL 462000			TEMA52110010	INTEREST ON INVESTMENTS	-1,379,361,523.57	0.00	4,153,008.74	-1.383.514.532.31
402000	-	<u> </u>	TFMA53250100	ATTORNEY FFES ( 031)	-1,379,361,523.37	1,471,755.29	2,941.493.26	-1,383,514,532.51 -7,312,798.92
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	-5,845,060.95	0.00	2,941,493.26	-7,512,798.92 -437,745.66
			TFMA57502000	GF TRANSFER - CIRHBA - COAL INDUSTRY RETIREE HEALTH BENEFITS ACT (.006)*	-1.638.53	0.00	0.00	-1.638.53
			TFMA57502500	INCOME TAX ON BENEFITS - SSA (.006)*	-18,916,471.90	0.00	398,313,052.00	-417,229,523.90
		<u> </u>	TEMA57502600	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - SSA	-506.07	0.00	0.00	-506.07
			TFMA57503400	GF TRANSFER, UNNEGOTIATED CHECK REIMBURSEMENT (.006)*	-217,001.31	0.00	0.00	-217,001.31
			TFMA57505700	GF TRANSFERS FOR PAYROLL TAX HOLIDAY - FICA	-393,577.02	0.00	0.00	-393,577.02
		- ·	TFMA57505800	GF TRANSFERS FOR PAYROLL TAX HOLIDAY - SECA	-1,161,292.00	0.00	0.00	-1,161,292.00
		- ·	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	712,792,738.00	206,524,041.00	99.136.281.00	820.180.498.00
		- ·	TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	0.00	9,504,976.65	1,663,760.00	7,841,216.65
		- ·	TFMA57600900	TRANSFERS OUT - SSA OIG LAE (16)*	8,520,283.00	2,439,140.00	1,202,242.00	9,757,181.00
		-	TFMA57654000	TRANSFERS OUT - BENEFIT PAYMENTS, SSA	35,518,328,160.44	12,228,948,826.08	20,343,014.33	47,726,933,972.19
		-	TFMA58010400	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES	-38,722,039,648.78	2,375,163,000.00	14,600,163,000.00	-50,947,039,648.78
		-	TFMA58010500	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	64,170,917.96	118,004,000.00	1,655,004,000.00	-1,472,829,082.04
		· ·	TFMA59000600	TREASURY OFFSET PROGRAM (.009)*	-2,744,673.11	269,892.07	578,549.45	-3,053,330.49
		-	TFMA61000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	24,581,622.88	7,108,957.00	0.00	31,690,579.88
		-	TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	52,565.72	0.00	0.00	52,565.72
		-	TFMA61000400	TREASURY OFFSET PROGRAM FEE (16)*	51,450.03	19,934.73	7,538.22	63,846.54
		-	TFMA61000500	FISCAL SERVICE - DIRECT BILLING - 0520	2,356,745.34	785,581.78	0.00	3,142,327.12
		-	XXXXXXXXXXXXXX	DEFAULT CAM1	0.00	0.00	0.00	0.00
SUM BEA / YEAR OF BA					-3,800,262,655.53	14,950,240,104.60	16,783,505,939.00	-5,633,528,489.93
SUM USSGL					-3,800,262,655.53	14,950,240,104.60	16,783,505,939.00	-5,633,528,489.93
490200	D	В	TFMA57600100		-195,572,776.00	99,136,281.00	28,219,371.00	-124,655,866.00
		В	TFMA57600900	TRANSFERS OUT - SSA OIG LAE (16)*	-1,202,863.00	1,202,242.00	0.00	-621.00
SUM BEA / YEAR OF BA					-196,775,639.00	100,338,523.00	28,219,371.00	-124,656,487.00
490200	D	N	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-517,219,962.00	0.00	178,304,670.00	-695,524,632.00
		N	TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	0.00	1,663,760.00	9,504,976.65	-7,841,216.65
		N	TFMA57600900	TRANSFERS OUT - SSA OIG LAE (16)*	-7,317,420.00	0.00	2,439,140.00	-9,756,560.00
SUM BEA / YEAR OF BA					-524,537,382.00	1,663,760.00	190,248,786.65	-713,122,408.65
490200	М	В	TFMA61000400	TREASURY OFFSET PROGRAM FEE (16)*	257.75	17.25	0.00	275.00
SUM BEA / YEAR OF BA					257.75	17.25	0.00	275.00
490200	M	N	TFMA61000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	-24,581,622.88	0.00	7,108,957.00	-31,690,579.88
490200			771110100005					
490200		N	TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	-52,565.72	0.00	0.00	-52,565.72
490200		N N	TFMA61000400	FISCAL SERVICE - REIMBURSABLE BILLING TREASURY OFFSET PROGRAM FEE (16)' FISCAL SERVICE - DIRECT BILLING - 0520	-52,565.72 -51,707.78 -2,356,745.34	0.00 7,520.97 0.00	0.00 19,934.73 785.581.78	-52,565.72 -64,121.54 -3,142,327.12

#### Federal Disability Insurance Trust Fund 28X8007 Trial Balance (Unaudited) January 1, 2019 Through January 31, 2019

SUM USSGL         Image	7,914,473.51	-34,949,594.26
SIM B A/ YEA OF BA         C <thc< th="">         C         <thc< th=""></thc<></thc<>	226,382,631.16	-872,728,214.91
SMM USSGI.         Image: Signed state s	257,829,352.46	-983,343,881.70
53250         -         -         TMASS20100         ATTORNEY FEES (31)         -         5434,0039         1.47,75.29           SVM B47 YEAR OF BA         -<	257,829,352.46	-983,343,881.70
SIVM BEA/ YEAR OF BA         Image: Constraint of the second	257,829,352.46	-983,343,881.70
SUM USSGL         C         FMAAS78000         CF TRANSFER UNION ACTIVITY (000)*         548400495         1.47.755.20           975000         -         TFMAAS7501000         GF TRANSFER UNION ACTIVITY (000)*         -         477.755.60         -         477.755.60         -         477.755.60         -         477.755.60         -         477.755.60         -         477.755.60         -         477.755.60         -         477.755.60         -         477.755.60         -         477.755.60         -         477.755.60         -         477.755.60         -         477.755.60         -         477.755.60         -         477.755.60         -         478.757.70         -         478.757.20         0.00         -         478.757.70         0.00         -         -         178.757.20         0.00         -         -         178.757.20         0.00         -         -         178.757.20         0.00         -         -         1.67.72         0.00         -         -         1.67.757.20         0.00         -         1.67.72         0.00         -         1.67.757.20         0.00         -         1.67.757.20         0.00         -         1.67.757.20         0.00         -         1.67.757.20         0.00         5.55.757.757.575	2,941,493.26	-7,312,798.92
075000         -         1         THMA570000         GF TRANSFER Collema A-COLL NDUSTRY RETIREE HEALTH BENEFTS ACT (LOB)*         -437,7656         0.00           -         1         THMA570000         GF TRANSFER Collema A-COLL NDUSTRY RETIREE HEALTH BENEFTS ACT (LOB)*         -468353         0.00           -         1         THMA5702000         GF TRANSFER Collema A-COLL NDUSTRY RETIREE HEALTH BENEFTS ACT (LOB)*         -468353         0.00           -         1         THMA5702000         GF TRANSFER Collema A-COLL NDUSTRY RETIREE HEALTH BENEFTS ACT (LOB)*         -48944713         0.00           -         1         THMA5702000         GF TRANSFER COLL NDUSTRY RETIREE HEALTH BENEFTS ACT (LOB)*         -29347720         0.00           -         1         THMA5705000         GF TRANSFER SOR PAYROLL TAX HOLDAY - SECA         -311612226         0.00           SUM USGL         -         1         THMA5705000         GF TRANSFER SOR PAYROLL TAX HOLDAY - SECA         -311612216         -311612216         0.00           SUM USGL         -         1         THAS705000         TRANSFERS OUT - SSA LAE ANNUAL (3)*         -712272737.310         0.59347.65           SUM USGL         -         1         THAS705000         TRANSFERS OUT - SSA LAE XYEAR (3)*         -712279.731.310         31644.157.65           SUM USGL	2,941,493.26	-7,312,798.92
-         TFMAS750200         GP TANSFERS OURSAC-OAL NDUSTRY RETIME HEALTH BENEFITS ACT (008)"         -1.638.33         0.00           -         TFMAS750200         GP TANSFERS SNA (009)"         -1.839.41.00         0.00           -         TFMAS750200         GP TANSFER, INICOME TAX OR BENEFITS SAX (008)"         -1.819.41.41.00         0.00           -         TFMAS750200         GP TANSFER, INICOME TAX OR BENEFITS SAX (008)"         -3.19.31.00         -1.19.32.01         0.00           -         TFMAS750200         GP TANSFER, INICOME TAX OR BENEFITS SAX (008)"         -3.11.01.01.01         -3.11.01.01.01         0.00           SUM BEA / YEAR OF BA         -         TFMAS750200         GP TANSFERS FOR PAROLI TAX HOLDAY - FCA         -3.11.01.01.01         -3.11.01.01.01         0.00           SUM BEA / YEAR OF BA         -         TFMAS750000         TRANSFERS OUT - SSA LAE ANNUAL (3)"         -3.11.01.01.01         -3.11.01.01.01         -3.11.01.01.01         -3.11.01.01.01         -3.11.01.01.01         -3.11.01.01.01         -3.11.01.01.01         -3.01.01.01.01.01.01.01.01.01.01.01.01.01.	2,941,493.26	-7,312,798.92
	0.00	-437,745.66
·         TMASF920200         GF TRANSFER, INCOME TAX CREDIT FERMS SECAL (00)* -SSA         -         1.0000           ·         TMASF920200         GF TRANSFER, UNNEGOTIATED CHECK REMBURSEMENT (000)*         -         2.170,0101         0.000           ·         TMASF920200         GF TRANSFERS FOR PAYROLL TAX HOLDAY -FICA         -         3.33,77.02         0.00           SUM BEA / YEAR OF BA         -         TMASF920200         GF TRANSFERS FOR PAYROLL TAX HOLDAY -SECA         -         1.151,322.00         0.00           SUM USSGL         -         TMASF920200         GF TRANSFERS OUT -SSA LAE ANNUAL (33)*         -         1.121,323.24         0.00           SYM USSGL         -         TFMASF900000         TRANSFERS OUT -SSA LAE ANNUAL (33)*         702,072,780.00         206,524,041.00           SUM USGL         -         TFMASF900000         TRANSFERS OUT -SSA LAE X YEAR (4)*         -         0.00         9.049,746.5           SUM USGL         -         TFMASF900000         TRANSFERS OUT -SSA LAE X YEAR (4)*         -         0.00         9.049,746.5           SUM USGL         -         TFMASF900000         TRANSFERS OUT -SSA LAE X YEAR (4)*         -         0.00         9.049,746.5           SUM USGL         -         TFMASF90000         TRANSFERS OUT -SSA LAE X YEAR (4)* <t< td=""><td>0.00</td><td>-1,638.53</td></t<>	0.00	-1,638.53
-         1         1FMA370340         6F TRANSFERS NUN-EGOTARED CHECK REIMBURSEMENT (006)"         21702131         0.00           -         1         1FMA3703400         6F TRANSFERS POR PAYROLL TAX HOLLDAY - ISCA         33507.00         33507.00         0.00           SUM BEA / YEAR OF BA         -         1         FMA37058800         6F TRANSFERS SOR PAYROLL TAX HOLLDAY - ISCA         31161.222.00         0.00           ST000         -         1         FMA3705800         6F TRANSFERS SOR PAYROLL TAX HOLLDAY - ISCA         31161.222.00         0.00           ST0000         -         1         FMA3700000         TRANSFERS SOR PAYROLL TAX HOLLDAY - ISCA         31121.222.140         0.00           ST0000         -         1         FMA3700000         TRANSFERS OUT - SSA LAE ANNUAL (33)"         712.79.73.00         205.43.00.01           SUM BEA / YEAR OF BA         -         1         FMA3700000         TRANSFERS OUT - SSA LAE X YEAR (4)"         0.00         9.59.49.76.5           SUM BEA / YEAR OF BA         -         1         FMA3700000         TRANSFERS OUT - SSA CIG LAE (10)"         72.13.02.100         21.44.64.17.65           SUM BEA / YEAR OF BA         -         1         FMA3700000         TRANSFERS OUT - SSA CIG LAE (10)"         72.13.02.100         12.24.84.84.57.66	398,313,052.00	-417,229,523.90
Image: mark state	0.00	-506.07
Image: mark state	0.00	-217,001.31
SUM BEA / YEAR OF BA         C <thc< th="">         C         C         C</thc<>	0.00	-393,577.02
SUM USSGL         ·         TFMASF00000         ·         TFMASF00000         TRANSFERS OUT - SSA LAE ANNUAL (33'         ·         712,722,78.00         206524,041.00           570000         ·         TFMASF000000         TRANSFERS OUT - SSA LAE X YEAR (34)"         0.00         9.50,497.65           SUM USSGL         ·         TFMASF000000         TRANSFERS OUT - SSA LAE X YEAR (34)"         8.50,023.00         2.439,140.00           SUM USSGL         ·         TFMASF000000         TRANSFERS OUT - SSA LAE X YEAR (34)"         8.50,023.00         2.139,160.00         2.1438,160.01         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.138,402.100         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606         2.122,54,482.606 <td>0.00</td> <td>-1,161,292.00</td>	0.00	-1,161,292.00
S76000         ·         TFMAS760000         TRANSFERS OUT - SSA LAE ANNUAL (3)'         712,792,78.00         206,524,041.00           ·         TFMAS760000         TRANSFERS OUT - SSA LAE X YER (3)'         0.00         9,504,976.55           SUM BEA / YEAR OF BA         ·         TMASFERS OUT - SSA LAE X YER (3)'         8,502,33.00         2,483,140.00           SUM USSCL         ·         TFMAS760000         TRANSFERS OUT - SSA OLG LAE (16)'         8,502,33.00         218,468,157.65           SUM USSCL         ·         TMASFERS OUT - BENEFIT PAYMENTS, SSA         721,313,021.00         218,468,157.65           SUM USSCL         ·         TMASFERS OUT - BENEFIT PAYMENTS, SSA         35,518,328,160.44         12,228,948,826.08           SUM USSCL         ·         TFMAS7654000         TRANSFERS OUT - BENEFIT PAYMENTS, SSA         35,518,328,160.44         12,228,948,826.08           SUM USSCL         ·         TFMAS7654000         TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES         35,518,328,160.44         12,228,948,826.08           SUM EA / YEAR OF BA         ·         TFMAS810500 (TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES         36,518,328,160.44         12,228,948,826.08           SUM USSGL         ·         TFMAS901000 (TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES         36,517,868,7308.2         2,493,167,000.00	398,313,052.00	-419,441,284.49
-         TFMA57600200         TRANSFERS OUT - SSA LAE X YEAR (34)*         0.00         9,504,976,65           SUM BEA / YEAR OF BA         -         TFMA5760000         TRANSFERS OUT - SSA OLG LAE (16)*         8,500,283.00         2,433,140.00           SUM USSGL         -         TFMA5760000         TRANSFERS OUT - SSA OLG LAE (16)*         8,500,283.00         2,743,133,021.00         218,468,137.65           SUM USSGL         -         -         TFMA5760000         TRANSFERS OUT - BENEFIT PAYMENTS, SSA         35,518,328,160.44         12,228,948,826.68           SUM USSGL         -         -         TFMA5760000         TRANSFERS POUT - BENEFIT PAYMENTS, SSA         35,518,328,160.44         12,228,948,826.68           SUM USSGL         -	398,313,052.00	-419,441,284.49
Image: constraint of the state of	99,136,281.00	820,180,498.00
SUM BEA / YEAR OF BA         Image: Constraint of the state of t	1,663,760.00	7,841,216.65
SUM USSGL         C         TFMA5765400         TFMA5765400         TASFERS OUT - BENEFIT PAYMENTS, SSA         721,313,021.00         212,4468,157.65           SUM BSG.         -         -         TFMA57654000         TRASFERS OUT - BENEFIT PAYMENTS, SSA         35,518,232,61.044         12,225,448,82.604           SUM BSG.         -         -         TFMA5761000         TRASFERS PROM GF FOR AMOUNTS EQUAL TO FICA TAXES         35,518,232,61.044         12,225,448,82.604           SUM USSGL         -         -         TFMA58010400         TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES         35,518,238,01.044         12,225,448,82.604           SUM USSGL         -         -         TFMA58010400         TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES         34,672,687,7802         2,375,153,000           SUM BEA / YEAR OF BA         -         -         TFMA58010500         TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES         34,667,368,79.082         2,493,167,000.0           SUM USGL         -         -         TFMA58010500         TREASURY OFFSET PROGRAM (000)*         -2,744,673.11         228,982.07           SUM USGL         -         -         TFMA58000100         TREASURY OFFSET PROGRAM (000)*         -2,744,673.11         269,982.07           SUM USGL         -         -         TFMA610000100         TREASU	1,202,242.00	9,757,181.00
S76500         ·         TFMA57654000         TRANSFERS OUT - BENEFIT PAYMENTS, SSA         35,518,328,16.04         12,228,948,826.08           SUM BEA / YEAR OF BA         ·         TFMA57654000         TRANSFERS OUT - BENEFIT PAYMENTS, SSA         35,518,328,16.04         12,228,948,826.08           SUM USSGL         ·         ·         TFMA58010400         TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES         35,718,328,160.44         12,228,948,826.08           S00100         ·         ·         TFMA58010400         TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES         38,727,889,708.22         2,375,118,000.00           SUM BEA / YEAR OF BA         ·         ·         TFMA58010600         TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES         38,657,886,730.82         2,493,157,000.00           SUM USSGL         ·         ·         TFMA5900600         TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES         38,657,886,730.82         2,493,157,000.00           SUM BEA / YEAR OF BA         ·         ·         ·         TFMA5900060         TREASURY OFFSET PROGRAM (009)*         · <t< td=""><td>102,002,283.00</td><td>837,778,895.65</td></t<>	102,002,283.00	837,778,895.65
S76500         -         TFMA57654000         TRANSFERS OUT - BENEFIT PAYMENTS, SSA         35,153,23,160.44         12,228,948,26.08           SUM BEA / YEAR OF BA         -         -         TRANSFERS OUT - BENEFIT PAYMENTS, SSA         35,153,23,160.44         12,228,948,26.08           SUM USSG         -	102,002,283.00	837,778,895.65
SUM USSGL         Image: Constraint of the state of	20,343,014.33	47,726,933,972.19
SUM USSGL         Image: Constraint of the state of	20,343,014.33	47,726,933,972.19
Image: symbol with the symbol withe symbol with the symbol with the symbol with the sym	20,343,014.33	47,726,933,972.19
SUM BEA / YEAR OF BA         Image: Constraint of the state of t	14,600,163,000.00	-50,947,039,648.78
SUM USSGL         Image: Constraint of the state of	1,655,004,000.00	-1,472,829,082.04
590000         -         TFMA5900600         TREASURY OFFSET PROGRAM (.009)*         -2,744,673.11         269,892.07           SUM BEA / YEAR OF BA         E         E         E         269,892.07         269,892.07           SUM USSGL         -         TFMA61000100         TREASURY OFFSET PROGRAM (.009)*         2,744,673.11         269,892.07           SUM USSGL         -         TFMA61000100         TREASURY ADMIN EXPENSE - GENERAL FUND (16)*         2,744,673.11         269,892.07           -         TFMA61000200         FISCAL SERVICE - REIMBURSABLE BILLING         2,744,673.11         269,892.07           -         TFMA61000200         FISCAL SERVICE - REIMBURSABLE BILLING         2,744,673.11         269,892.07           -         TFMA61000200         FISCAL SERVICE - REIMBURSABLE BILLING         2,555.72         0.00         3,934,73           -         TFMA61000400         TREASURY OFFSET PROGRAM FEE (16)*         5,16,45.28         7,108,957.00         3,934,73.58           SUM BEA / YEAR OF BA         -         TFMA61000500         FISCAL SERVICE - DIRECT BILLING - 0520         2,355,745.34         7,914,473.51           SUM BEA / YEAR OF BA         -         -         -         -         -         -         -         -         -         -         -         - <td>16,255,167,000.00</td> <td>-52,419,868,730.82</td>	16,255,167,000.00	-52,419,868,730.82
590000         -         -         TFMA65000600         TEASURY OFFSET PROGRAM (009)*         -2744673.11         269,892.07           SUM BEA / YEAR OF BA         -         TFMA65000600         TEASURY OFFSET PROGRAM (009)*         -2746473.11         269,892.07           SUM USGL         -         TFMA65000600         TEASURY OFFSET PROGRAM (009)*         -2746473.11         269,892.07           60000         -         -         TFMA61000100         TEASURY ADMIN EXPENSE - GENERAL FUND (16)*         -2746473.11         269,892.07           -         TFMA61000000         FISCAL SERVICE - REIMBURSABLE BILLING         -2746473.11         269,892.07           -         TFMA61000000         FISCAL SERVICE - REIMBURSABLE BILLING         -2746473.11         269,892.07           -         TFMA61000200         FISCAL SERVICE - REIMBURSABLE BILLING         -2746473.11         269,892.07           -         TFMA61000200         FISCAL SERVICE - REIMBURSABLE BILLING         -2746473.11         269,892.07           -         TFMA61000200         FISCAL SERVICE - DIRECT BILLING - 0520         -2746473.11         -2746473.13           -         TFMA61000200         FISCAL SERVICE - DIRECT BILLING - 0520         -2356,745.30         -785,781.78           -         TFMA61000200         FISCAL SERVICE - DIRECT BILLING - 0520<	16,255,167,000.00	-52,419,868,730.82
SUM USSGL           TFMA61000100         TFMA61001000         TFMA610010000         TFMA6100100000         TFMA6100100000         TFMA610010000000         TFMA61001000000 <thtma61001000000< th="">         TFMA61001010000000</thtma61001000000<>	578,549.45	-3,053,330.49
SUM USSGL         Image: Constraint of the state of	578,549.45	-3,053,330.49
·         TFMA61000200         FISCAL SERVICE - REIMBURSABLE BILLING         52,563.72         0.00           ·         TFMA61000200         TREASURY OFFSET PROGRAM FEE (16)*         51,450.03         19,934.73           ·         TFMA61000000         TREASURY OFFSET PROGRAM FEE (16)*         52,565.72         0.00           SUM BEA / YEAR OF BA         TFMA6100000         FISCAL SERVICE - DIRECT BILLING - 0520         2356,745.34         785,581.78	578,549.45	-3,053,330.49
·         TFMA61000400         TREASURY OFFSET PROGRAM FEE (16)*         51,450.03         19,934.73           ·         TFMA61000500         FISCAL SERVICE - DIRECT BILLING - 0520         2,356,745.34         785,581.78           SUM BEA / YEAR OF BA         O         O         O         7914,473.51         7914,473.51	0.00	31,690,579.88
·         TFMA61000400         TREASURY OFFSET PROGRAM FEE (16)*         51,450.03         19,934.73           ·         TFMA61000500         FISCAL SERVICE - DIRECT BILLING - 0520         2,356,745.34         785,581.78           SUM BEA / YEAR OF BA         O         O         O         7914,473.51         7914,473.51	0.00	52,565.72
·         TFMA6100000         FISCAL SERVICE - DIRECT BILLING - 0520         2,356,745.34         785,581.78           SUM BEA / YEAR OF BA         O         O         O         7914,473.51	7,538.22	63,846.54
SUM BEA / YEAR OF BA 27,042,383.97 7,914,473.51	0.00	3,142,327.12
	7,538.22	34,949,319.26
	7,538.22	34,949,319.26
Totals: 0.00 77.981.478.439.66	77,981,478,439.66	0.00

### Federal Disability Insurance Trust Fund 28X8007 Balance Sheet (Unaudited) January 31, 2019

AFF FUND	All Values	
ACCOUNT TYPE	ACCOUNT DESCRIPTION	ENDING BALANCE
ASSETS	FUND BALANCE WITH TREASURY	1,471,755.29
	INTEREST RECEIVABLE - INVESTMENTS	253,676,343.72
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	99,034,994,000.00
TOTAL		<u>99,290,142,099.01</u>
LIABILITY & EQUIT	CUMULATIVE RESULTS OF OPERATIONS	-94,056,784,259.69
	NET INCOME	-5,233,357,839.32
TOTAL		<u>-99,290,142,099.01</u>

Federal Disability Insurance Trust Fund 28X8007 Income Statement (Unaudited) October 1, 2018 Through January 31, 2019

	AFF FUND All Values					
REVENUE TYPE	USSGL	USSGL DESCRIPTION	COST CENTER	COST CENTER DESCRIPTION	ACTIVITY	ENDING BALANCE
INCOME	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVEST	-257,829,352.46	-983,343,881.70
	SUM USSGL		1		-257,829,352.46	-983,343,881.70
	532500	ADMINISTRATIVE FEES REVENUE	TFMA53250100	ATTORNEY FEES (.031	-1,469,737.97	-7,312,798.92
	SUM USSGL		İ		-1,469,737.97	-7,312,798.92
	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57501000	GF TRANSFER, UNION	0.00	-437,745.66
			TFMA57502000	GF TRANSFER - CIRH	0.00	-1,638.53
			TFMA57502500	INCOME TAX ON BENE	-398,313,052.00	-417,229,523.90
			TFMA57502600	GF TRANSFER, INCON	0.00	-506.07
			TFMA57503400	GF TRANSFER, UNNE	0.00	-217,001.31
1			TFMA57505700	GF TRANSFERS FOR F	0.00	-393,577.02
1			TFMA57505800	GF TRANSFERS FOR F	0.00	-1,161,292.00
1	SUM USSGL		i i i i i i i i i i i i i i i i i i i		-398,313,052.00	-419,441,284.49
1	580100	TAX REVENUE COLLECTED - INDIVIDUAL	TFMA58010400	TRANSFERS FROM GF	-12,225,000,000.00	-50,947,039,648.78
1			TFMA58010500	TRANSFERS FROM GF	-1,537,000,000.00	-1,472,829,082.04
	SUM USSGL		İ		-13,762,000,000.00	-52,419,868,730.82
	590000	OTHER REVENUE - NON-EXCHANGE	TFMA59000600	TREASURY OFFSET P	-308,657.38	-3,053,330.49
1	SUM USSGL		i i i i i i i i i i i i i i i i i i i		-308,657.38	-3,053,330.49
TOTAL			İ		-14,419,920,799.81	-53,833,020,026.42
EXPENSES	576000		TFMA57600100	TRANSFERS OUT - SS	107,387,760.00	820,180,498.00
			TFMA57600200	TRANSFERS OUT - SS	7,841,216.65	7,841,216.65
1			TFMA57600900	TRANSFERS OUT - SS	1,236,898.00	9,757,181.00
1	SUM USSGL		1		116,465,874.65	837,778,895.65
	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57654000	TRANSFERS OUT - BE	12,208,605,811.75	47,726,933,972.19
	SUM USSGL		İ		12,208,605,811.75	47,726,933,972.19
	610000	OPERATING EXPENSES/PROGRAM COSTS	TFMA61000100	TREASURY ADMIN EX	7,108,957.00	31,690,579.88
			TFMA61000200	FISCAL SERVICE - REI	0.00	52,565.72
			TFMA61000400	TREASURY OFFSET P	12,396.51	63,846.54
			TFMA61000500	FISCAL SERVICE - DIR	785,581.78	3,142,327.12
	SUM USSGL		İ		7,906,935.29	34,949,319.26
TOTAL			ĺ		12,332,978,621.69	48,599,662,187.10
GRAND TOTAL					-2,086,942,178.12	-5,233,357,839.32