

Federal Disability

20X8007

Table of Contents

	Page(s)
Noteworthy News	2
Trial Balance(s)	3
Balance Sheet(s)	4
Income Statement(s)	5
Budget Reconciliation	6-7
FACTS II Adjusted Trial Balance	8

Federal Disability

20X8007

Noteworthy News

1. We revised accounts 4620 and 4901 on the Budget Reconciliation and FACTS II Adjusted Trial Balance Report.

**Federal Disability Insurance Trust Fund
20X8007
Trial Balance (Final)
January 31, 2006 Through February 28, 2006**

RUN DATE: 03/13/06

RUN TIME: 09:50:34

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	681.80	37,283,211,596.60	37,280,679,042.84	2,533,235.56
1340	ACCRUED INCOME RECEIVABLE	882,785,888.69	802,077,441.10	23,733,992.02	1,661,129,337.77
1610	PRINCIPAL ON INVESTMENTS	196,841,027,000.00	7,086,892,000.00	7,551,048,000.00	196,376,871,000.00
	TOTAL ASSETS	197,723,813,570.49	45,172,181,037.70	44,855,461,034.86	198,040,533,573.33
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	22,616,983,122.47	22,616,983,122.47	22,530,236,010.89	22,530,236,010.89
2155	EXPENDITURE TRANSFER PAY	3,181,111,619.14	1,015,034,564.51	140,520,108.46	2,306,597,163.09
	TOTAL LIABILITIES	25,798,094,741.61	23,632,017,686.98	22,670,756,119.35	24,836,833,173.98
	TOTAL NET ASSETS	171,925,718,828.88	68,804,198,724.68	67,526,217,154.21	173,203,700,399.35
CAPITAL					
3310	PRIOR UNDISTRIBUTED G/L	113,838.55	0.00	0.00	113,838.55
3310	PRIOR UNDISTRIBUTED INC	172,643,586,387.32	0.00	0.00	172,643,586,387.32
	TOTAL CAPITAL	172,643,700,225.87	0.00	0.00	172,643,700,225.87
INCOME					
5311	INTEREST ON INVESTMENTS	3,435,482,845.32	23,733,992.02	827,751,434.60	4,239,500,287.90
5750	REIMBURSE UNION ACTIVITY	771,327.58	0.00	0.00	771,327.58
5750	CIRHBA	2,431.84	0.00	37,705.84	40,137.68
5750	INCOME TAX ON BENEFITS	572,463,958.47	0.00	361,293.50	572,825,251.97
5750	INCOME TAX CREDIT REIMB - SECA	4,668.56	0.00	0.00	4,668.56
5750	INCOME TAX CREDIT REIMB - FICA	0.08	0.00	0.00	0.08
5750	UNNEGOTIATED CHECK REIMBURSEMENT	26.55	0.00	649,971.24	649,997.79
5800	EMPLOYMENT TAX RECEIPTS - FICA	26,907,914,169.17	0.00	7,032,000,000.00	33,939,914,169.17
5800	EMPLOYMENT TAX RECEIPTS - SECA	746,715,367.39	0.00	47,000,000.00	793,715,367.39
5900	TREASURY OFFSET PROGRAM	1,179,223.85	22,344.64	6,874,531.46	8,031,410.67
5320	ADMINISTRATIVE FEES REVENUE	3,584,369.72	0.00	2,532,828.59	6,117,198.31
	TOTAL INCOME	31,668,118,388.53	23,756,336.66	7,917,207,765.23	39,561,569,817.10
EXPENSES					
5760	SSA LAE ANNUAL	3,062,770,821.94	173,030,249.93	1,013,715,618.51	2,222,085,453.36
5760	SSA LAE NO YEAR	15,851,585.59	7,050,196.93	0.00	22,901,782.52
5760	RAILROAD RETIREMENT BOARD EXPENSE	120,950,000.00	30,240,000.00	0.00	151,190,000.00
5760	SSA LAE OIG	32,223,075.97	1,318,946.00	1,318,946.00	32,223,075.97
5760	UPWARD ADJUSTMENT - SSA LAE ANNUAL	0.00	101,236,828.60	0.00	101,236,828.60
5760	SSA INTERFUND INT PMT TO SSA TF	34,981.29	0.00	0.00	34,981.29
5760	SSA INTFD INT PMT TO CMS TF	2,668,183.46	0.00	0.00	2,668,183.46
5765	TRANSFERS OUT - BENEFIT PAYMENTS	29,106,280,264.10	29,930,553,368.95	22,616,983,122.47	36,419,850,510.58
6100	TREASURY ADMIN EXPENSE - GF	42,377,622.15	2,920,682.42	50,000.00	45,248,304.57
6100	TREASURY ADMIN EXPENSE - BPD	81,220.57	21,952.25	0.00	103,172.82
6100	TREASURY OFFSET PROGRAM FEE	16,994.45	64,770.00	150.00	81,614.45
6100	TREASURY ADMIN EXPENSE - FMS	2,845,036.00	1,100,700.00	0.00	3,945,736.00
	TOTAL EXPENSES	32,386,099,785.52	30,247,537,695.08	23,632,067,836.98	39,001,569,643.62
	TOTAL EQUITY	171,925,718,828.88	30,271,294,031.74	31,549,275,602.21	173,203,700,399.35
	BALANCE	0.00	99,075,492,756.42	99,075,492,756.42	0.00

**Federal Disability Insurance Trust Fund
20X8007
Balance Sheet (Final)
February 28, 2006**

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	<u>2,533,235.56</u>		\$ 2,533,235.56
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Receivables

Interest Receivable	\$	<u>1,661,129,337.77</u>		\$ 1,661,129,337.77
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Investments

Certificates of Indebtedness	\$	9,001,284,000.00		
Bonds		<u>187,375,587,000.00</u>		
1 Net Investments			\$	<u>196,376,871,000.00</u>

TOTAL ASSETS		\$		<u>198,040,533,573.33</u>
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LIABILITIES & EQUITY

Liabilities

2 Payable for Transfers	\$	22,530,236,010.89		
3 Expenditure Transfers Payable		<u>2,306,597,163.09</u>		
Total Liabilities			\$	24,836,833,173.98

Equity

Beginning Balance	\$	172,643,700,225.87		
Net Change		<u>560,000,173.48</u>		
Total Equity			\$	<u>173,203,700,399.35</u>

TOTAL LIABILITIES & EQUITY		\$		<u>198,040,533,573.33</u>
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Footnotes:

1 Details about principal holdings and investment transaction data can be viewed at <http://www.federalinvestments.gov/dfi/dfifederalinvestreports.htm>

2 Includes Benefit Payment Accrual.

3 Includes RRB Accrual of \$444,690,000.00 and LAE Accruals of \$1,861,907,163.09.

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: March 13, 2006

**Federal Disability Insurance Trust Fund
20X8007
Income Statement (Final)
October 1, 2005 Through February 28, 2006**

RECEIPTS	<u>Current Month</u>	<u>Year-To-Date</u>
Revenue		
Administrative Fees Revenue	\$ 2,532,828.59	\$ 6,117,198.31
CIRHBA	37,705.84	40,137.68
Employment Tax Receipts - FICA	7,032,000,000.00	33,939,914,169.17
Employment Tax Receipts - SECA	47,000,000.00	793,715,367.39
Income Tax on Benefits	361,293.50	572,825,251.97
Income Tax Credit Reimb - FICA	0.00	0.08
Income Tax Credit Reimb - SECA	0.00	4,668.56
Reimburse Union Activity	0.00	771,327.58
Treasury Offset Program	6,852,186.82	8,031,410.67
Unnegotiated Check Reimbursement	649,971.24	649,997.79
SSA Interfund Int Pmt to SSA TF	0.00	(34,981.29)
SSA Intfd Int Pmt to CMS TF	0.00	(2,668,183.46)
Gross Revenue	\$ 7,089,433,985.99	\$ 35,319,366,364.45
Less: Refunds and Credits		
Refund of Employment Tax Receipts	\$ 0.00	\$ 0.00
Subtotal Less:Refunds and Credits	\$ 0.00	\$ 0.00
Net Revenue	\$ 7,089,433,985.99	\$ 35,319,366,364.45
Investment Income		
1 Interest on Investments	\$ 804,017,442.58	\$ 4,239,500,287.90
Subtotal Investment Income	\$ 804,017,442.58	\$ 4,239,500,287.90
Net Receipts	\$ 7,893,451,428.57	\$ 39,558,866,652.35
DISBURSEMENTS		
Outlays		
Railroad Retirement Board Expense	\$ 30,240,000.00	\$ 151,190,000.00
SSA LAE Annual	(840,685,368.58)	2,222,085,453.36
SSA LAE No Year	7,050,196.93	22,901,782.52
SSA LAE OIG	0.00	32,223,075.97
Treasury Admin Expense - BPD	21,952.25	103,172.82
Treasury Admin Expense - FMS	1,100,700.00	3,945,736.00
Treasury Admin Expense - GF	2,870,682.42	45,248,304.57
Treasury Offset Program Fee	64,620.00	81,614.45
Upward Adjustment - SSA LAE Annual	101,236,828.60	101,236,828.60
Total Outlays	\$ (698,100,388.38)	\$ 2,579,015,968.29
NonExpenditure Transfers		
Transfers Out - Benefit Payments	7,313,570,246.48	36,419,850,510.58
Total NonExpenditure Transfers	\$ 7,313,570,246.48	\$ 36,419,850,510.58
Total Disbursements	\$ 6,615,469,858.10	\$ 38,998,866,478.87
NET INCREASE/(DECREASE)	\$ 1,277,981,570.47	\$ 560,000,173.48

Footnotes:

1 Interest on Investments is reported on the accrual basis. Includes interest collected, premium paid, and accrued interest purchased.

	<u>Current Month</u>	<u>Year-To-Date</u>
Interest on Investments cash basis:	\$ 25,673,993.50	\$ 5,116,144,692.04

2 Revenues are reported on the accrual basis. Includes actual receipts, receivables established, and adjustments to receivables.

	<u>Current Month</u>	<u>Year-To-Date</u>
CIRHBA cash basis:	\$ 37,705.84	\$ 74,137.68
Unnegotiated Check Reimb cash basis:	\$ 649,971.24	\$ 1,249,997.79

**Federal Disability Insurance Trust Fund
20X8007
Budget Reconciliation (Final - Revised)
February 28, 2006**

<u>Security Number / Account Number</u>	<u>Title</u>	<u>Amount</u>	<u>M/D</u>	<u>Total</u>
531101	20 Interest on Investments(Cash)	5,116,144,692.04		
575034	28 Unnegotiated Check Reimbursement	1,249,997.79		
575010	28 Reimbursement of Union Activity	771,327.58		
575020	28 CIRBHA	74,137.68		
575025	28 Income Tax on Benefits	572,825,251.97		
575026	28 Income Tax Credit Reimbursement - SECA	4,668.56		
575027	28 Income Tax Credit Reimbursement - FICA	0.08		
580004	99 Employment Tax Receipts - FICA	33,939,914,169.17		
580005	99 Employment Tax Receipts - SECA	793,715,367.39		
590006	20 Treasury Offset	8,031,410.67		
532002	N Administrative Fees Revenue	6,117,198.31		
576028	28 SSA Interfund Int Pmt to SSA TF	(34,981.29)		
576029	75 SSA Intfd Int Pmt to CMS TF	(2,668,183.46)		
411400	Appropriated Trust Fund Receipts			<u>40,436,145,056.49</u>
411400	Less: Receipts Designated as Discretionary to Cover Discretionary Budget Authority		D	<u>2,249,582,561.59</u>
411400	Appropriated Trust Fund Receipts - Mandatory		M	<u>38,186,562,494.90</u>
	Current Year Rescissions	(32,325,485.62)		
438200	Temporary Reduction - New Budget Authority		D	<u>(32,325,485.62)</u>
438400	Temporary Reduction Returned by Appropriation	(25,966,000.00)		
	Less entry to bring authority rescinded in prior year forward as current year authority	25,966,000.00		
			D	<u>0.00</u>
576001	28 Transfers Out-SSA LAE Annual (Payable)	(1,658,548,833.25)		
576002	28 Transfers Out-SSA No Year (Payable)	(61,659,450.89)		
576009	28 Transfers - LAE OIG (Payable)	(40,462,050.35)		
576008	60 Railroad Retirement Board (Payable) (Total 2155)	(444,690,000.00)		
490100	Delivered Orders - Obligations, Unpaid			<u>(2,205,360,334.49)</u>
498100	Upward Adjustments of Prior - Year Unpaid Delivered Orders - Obligations, Recoveries			<u>(101,236,828.60)</u>
432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources			<u>101,236,828.60</u>
576001	28 Actual Cash Transfers Out-SSA LAE Annual	(894,391,509.00)	D	
576002	28 Actual Cash Transfers Out-SSA No Year	(5,752,542.00)	D	
576009	28 Actual Cash Transfers - LAE OIG	(14,444,855.00)	D	
610010	20 Actual Cash Treasury Admin Expense - GF	(45,248,304.57)	M	
610041	20 Actual Cash Treasury Admin Expense - BPD	(103,172.82)	M	
610004	20 Actual Cash Treasury Offset Program Fee	(81,614.45)	M	
610005	20 Actual Cash Treasury Admin Expense - FMS	(3,945,736.00)	M	
490200	Delivered Orders - Obligations, Paid			<u>(963,967,733.84)</u>
490200	Less: Obligations, Paid Designated as Discretionary (LAE's)		D	<u>(914,588,906.00)</u>
490200	Delivered Orders - Obligations, Paid - Mandatory		M	<u>(49,378,827.84)</u>

531101	20	Interest on Investments(Cash)	5,116,144,692.04	
575034	28	Unnegotiated Check Interest	1,249,997.79	
575010	28	Reimbursement of Union Activity	771,327.58	
575020	28	CIRBHA	74,137.68	
575025	28	Income Tax on Benefits	572,825,251.97	
575026	28	Income Tax Credit Reimbursement - SECA	4,668.56	
575027	28	Income Tax Credit Reimbursement - FICA	0.08	
580004	99	Employment Tax Receipts - FICA	33,939,914,169.17	
580005	99	Employment Tax Receipts - SECA	793,715,367.39	
590006	20	Treasury Offset	8,031,410.67	
532002	N	Administrative Fees Revenue	6,117,198.31	
576028	28	SSA Interfund Int Pmt to SSA TF	(34,981.29)	
576029	75	SSA Intfd Int Pmt to CMS TF	(2,668,183.46)	
576501	28	Transfer - SSA Benefit Payment	(36,419,850,510.58)	M
576001	* 28	Transfers Out-SSA LAE Annual	(2,254,085,453.36)	D
576002	28	Transfers Out-SSA No Year	(22,901,782.52)	D
576008	60	Railroad Retirement Board Expense	(151,190,000.00)	M
576009	* 28	Transfers - LAE OIG	(32,548,561.59)	D
610001	20	Treasury Admin Expense - GF	(45,248,304.57)	M
610002	20	Treasury Admin Expense - BPD	(103,172.82)	M
610004	20	Treasury Offset Program Fee	(81,614.45)	M
610005	20	Treasury Admin Expense - FMS	(3,945,736.00)	M
		Rescinded Amount Made Available	25,966,000.00	
		New Budget Authority	1,897,925,926.19	
462000		Unobligated Funds Not Subject to Apportionment		<u><u>(3,430,081,846.79)</u></u>
		Authority Made Available From Receipt or Appropriation Balances		
415700		Previously Precluded From Obligation		M <u><u>1,897,925,926.19</u></u>
	28	Benefit Payable Amount (Total 2150)	(22,530,236,010.89)	
416600		Allocations of Realized Authority - To be Transferred		
		From Invested Balances		M <u><u>(22,530,236,010.89)</u></u>
	28	Actual Transfers - Benefit Payments	(36,355,559,178.14)	
416700		Allocations of Realized Authority - Transferred From		
		Invested Balances		M <u><u>(36,355,559,178.14)</u></u>
420100		Total Actual Resources - Collected		<u><u>193,262,786,091.05</u></u>
				<u><u>193,262,786,091.05</u></u>
439700		Receipts and Appropriations Temporarily Precluded		
		From Obligation		M <u><u>(170,079,326,483.96)</u></u>
				<u><u>(170,079,326,483.96)</u></u>
101010		Fund Balance with Treasury	2,533,235.56	
161010		Certificates of Indebtedness	9,001,284,000.00	
161020		Bonds	187,375,587,000.00	
215000		Payable for Transfers - Benefits	(22,530,236,010.89)	
215500		Expenditure Transfer - RR Board & LAE's	(2,306,597,163.09)	
		Total Assets		<u><u>171,542,571,061.58</u></u>
		Edit Check (Total Net Assets = Ending Balance in 4620, 4157, 4397, 4382, and 4320)		<u><u>(171,542,571,061.58)</u></u>

0.00

Federal Disability Insurance Trust Fund
20X8007
FACTS II Adjusted Trial Balance Report (Final - Revised)
February 28, 2006

<u>SGL Account</u>	<u>SGL Account Name</u>	<u>B/E</u>	<u>M/D</u>	<u>B/N</u>	<u>Amount</u>
1010	Fund Balance With Treasury	E			2,533,235.56
1610	Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt	B			193,262,786,000.00
1610	Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt	E			196,376,871,000.00
4114	Appropriated Trust Fund Receipts	E	M		38,186,562,494.90
4114	Appropriated Trust Fund Receipts	E	D		2,249,582,561.59
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	M		1,897,925,926.19
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	M		(22,465,944,678.45)
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	M		(22,530,236,010.89)
4167	Allocations of Realized Authority - Transferred From Invested Balances	E	M		(36,355,559,178.14)
4201	Total Actual Resources - Collected	B			193,262,786,091.05
4201	Total Actual Resources - Collected	E			193,262,786,091.05
4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E			101,236,828.60
4382	Temporary Reduction - New Budget Authority	E	D		(32,325,485.62)
4384	Temporary Reduction Returned by Appropriation	B	D		(25,966,000.00)
4384	Temporary Reduction Returned by Appropriation	E	D		0.00
4620	Unobligated Funds Exempt From Apportionment	B			0.00
4620	Unobligated Funds Exempt From Apportionment	E			(3,430,081,846.79)
4397	Receipts and Appropriations Temporarily Precluded From Obligation	B	M		(170,079,326,483.96)
4397	Receipts and Appropriations Temporarily Precluded From Obligation	E	M		(170,079,326,483.96)
4902	Delivered Orders - Obligations, Paid	E	M	B	(1,116,237.45)
4902	Delivered Orders - Obligations, Paid	E	D	B	(164,793,872.00)
4902	Delivered Orders - Obligations, Paid	E	M	N	(48,262,590.39)
4902	Delivered Orders - Obligations, Paid	E	D	N	(749,795,034.00)
4901	Delivered Orders - Obligations, Unpaid	B			(691,548,928.64)
4901	Delivered Orders - Obligations, Unpaid	E			(2,205,360,334.49)
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations Unpaid	E			(101,236,828.60)
					0.00

B/E Beginning / Ending Balance
M/D Mandatory / Discretionary
B/N Balance / New