

# **Federal Disability**

**20X8007**

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# **Federal Disability**

**20X8007**

## **Noteworthy News**

Beginning in October (for September reporting), Preliminary Financial Statements will be available on the Web by the 3rd workday of the following month.

They will no longer be sent via email. The link to view the financial statements is <http://www.publicdebt.treas.gov/dfi/dfitrustfundreport.htm>.

<http://www.publicdebt.treas.gov/dfi/dfitrustfundreport.htm>.

**Federal Disability Insurance Trust Fund  
20X8007  
Trial Balance (Final)  
August 31, 2005 Through September 30, 2005**

RUN DATE: 10/12/05

RUN TIME: 15:04:23

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	3,029,557.67	37,007,922,938.51	37,010,952,405.13	91.05
1335	OTHER RECEIVABLES	0.00	634,000.00	0.00	634,000.00
1340	ACCRUED INCOME RECEIVABLE	1,711,923,381.83	835,280,744.94	9,430,384.86	2,537,773,741.91
1610	PRINCIPAL ON INVESTMENTS	192,751,055,000.00	8,111,180,000.00	7,599,449,000.00	193,262,786,000.00
	<b>TOTAL ASSETS</b>	<b>194,466,007,939.50</b>	<b>45,955,017,683.45</b>	<b>44,619,831,789.99</b>	<b>195,801,193,832.96</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	21,284,215,561.03	21,284,215,561.03	22,465,944,678.45	22,465,944,678.45
2155	EXPENDITURE TRANSFER PAY	873,218,162.35	248,024,705.53	66,355,471.82	691,548,928.64
	<b>TOTAL LIABILITIES</b>	<b>22,157,433,723.38</b>	<b>21,532,240,266.56</b>	<b>22,532,300,150.27</b>	<b>23,157,493,607.09</b>
	<b>TOTAL NET ASSETS</b>	<b>172,308,574,216.12</b>	<b>67,487,257,950.01</b>	<b>67,152,131,940.26</b>	<b>172,643,700,225.87</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED G/L	10,083.47	0.00	0.00	10,083.47
3310	PRIOR UNDISTRIBUTED INC	168,488,495,071.41	0.00	0.00	168,488,495,071.41
	<b>TOTAL CAPITAL</b>	<b>168,488,505,154.88</b>	<b>0.00</b>	<b>0.00</b>	<b>168,488,505,154.88</b>
<b>INCOME</b>					
5311	INTEREST ON INVESTMENTS	9,338,828,118.35	9,430,384.86	843,788,073.01	10,173,185,806.50
5310	CMIA INTEREST INCOME	130,751.00	0.00	54,320.00	185,071.00
5750	REIMBURSE UNION ACTIVITY	3,094,623.56	0.00	1,081,519.87	4,176,143.43
5750	CIRHBA	130,869.72	0.00	34,000.00	164,869.72
5750	INCOME TAX ON BENEFITS	1,163,241,574.09	0.00	403,158.48	1,163,644,732.57
5750	INCOME TAX CREDIT REIMB - SECA	19,216.74	0.00	4,653.27	23,870.01
5750	INCOME TAX CREDIT REIMB - FICA	(9.54)	0.53	0.00	(10.07)
5750	UNNEGOTIATED CHECK REIMBURSEMENT	2,301,978.36	0.00	600,000.00	2,901,978.36
5800	EMPLOYMENT TAX RECEIPTS - FICA	73,971,569,092.69	8,100,000.00	7,211,264,254.23	81,174,733,346.92
5800	EMPLOYMENT TAX RECEIPTS - SECA	3,829,374,371.74	0.00	786,281,098.87	4,615,655,470.61
5900	TREASURY OFFSET PROGRAM	31,816,177.48	30,955.54	519,732.52	32,304,954.46
5890	REFUND OF EMPLOYMENT TAX RECEIPTS	(56,950,000.00)	315,000,000.00	0.00	(371,950,000.00)
5320	ADMINISTRATIVE FEES REVENUE	14,798,598.52	0.00	0.00	14,798,598.52
5311	AMORTIZATION/ACCRETION	5,594.39	0.00	0.00	5,594.39
	<b>TOTAL INCOME</b>	<b>88,298,360,957.10</b>	<b>332,561,340.93</b>	<b>8,844,030,810.25</b>	<b>96,809,830,426.42</b>
<b>EXPENSES</b>					
6330	CMIA INTEREST EXPENSE	135,434.00	414.00	0.00	135,848.00
5760	SSA LAE ANNUAL	2,101,213,211.14	192,141,594.00	248,128,891.27	2,045,225,913.87
5760	SSA LAE NO YEAR	7,439,584.88	35,015,471.82	0.00	42,455,056.70
5760	RAILROAD RETIREMENT BOARD EXPENSE	353,801,000.00	31,340,000.00	0.00	385,141,000.00
5760	SSA LAE OIG	30,981,327.73	4,779,255.00	7,455,509.26	28,305,073.47
5765	TRANSFERS OUT - BENEFIT PAYMENTS	81,894,652,294.06	29,552,559,856.27	21,392,797,988.80	90,054,414,161.53
6100	TREASURY ADMIN EXPENSE - GF	79,193,266.84	7,287,532.15	0.00	86,480,798.99
6100	TREASURY ADMIN EXPENSE - BPD	256,350.44	25.06	0.00	256,375.50
6100	TREASURY OFFSET PROGRAM FEE	436,113.85	7,515.00	189.40	443,439.45
6100	TREASURY ADMIN EXPENSE - FMS	10,287,068.00	1,594,375.00	0.00	11,881,443.00
	<b>TOTAL EXPENSES</b>	<b>84,478,395,650.94</b>	<b>29,824,726,038.30</b>	<b>21,648,382,578.73</b>	<b>92,654,739,110.51</b>
<b>GAIN/LOSS</b>					
7111/7211	REALIZED GAIN/LOSS	103,755.08	0.00	0.00	103,755.08
	<b>TOTAL GAIN/LOSS</b>	<b>103,755.08</b>	<b>0.00</b>	<b>0.00</b>	<b>103,755.08</b>
	<b>TOTAL EQUITY</b>	<b>172,308,574,216.12</b>	<b>30,157,287,379.23</b>	<b>30,492,413,388.98</b>	<b>172,643,700,225.87</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>97,644,545,329.24</b>	<b>97,644,545,329.24</b>	<b>0.00</b>

**Federal Disability Insurance Trust Fund  
20X8007  
Balance Sheet (Final)  
September 30, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	91.05		\$	
					91.05

**Receivables**

Other Receivables		634,000.00			
Interest Receivable	\$	2,537,773,741.91		\$	2,538,407,741.91

**Investments**

Certificates of Indebtedness	\$	3,821,127,000.00			
1 Bonds		189,441,659,000.00		\$	193,262,786,000.00

**Net Investments** \$ 193,262,786,000.00

**TOTAL ASSETS** \$ 195,801,193,832.96

**LIABILITIES & EQUITY**

**Liabilities**

2 Payable for Transfers	\$	22,465,944,678.45			
3 Expenditure Transfers Payable		691,548,928.64		\$	23,157,493,607.09

**Total Liabilities** \$ 23,157,493,607.09

**Equity**

Beginning Balance	\$	168,488,505,154.88			
Net Change	\$	4,155,195,070.99		\$	172,643,700,225.87

**Total Equity** \$ 172,643,700,225.87

**TOTAL LIABILITIES & EQUITY** \$ 195,801,193,832.96

**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 \$293,500,000.00 and LAE Accruals of \$398,048,928.64.

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: October 12, 2005

**Federal Disability Insurance Trust Fund  
20X8007  
Income Statement (Final)  
October 1, 2004 Through September 30, 2005**

<b>RECEIPTS</b>	<u>Current Month</u>	<u>Year-To-Date</u>
<b>Revenue</b>		
Administrative Fees Revenue	\$ 0.00	\$ 14,798,598.52
CIRHBA	34,000.00	164,869.72
Employment Tax Receipts - FICA	7,203,164,254.23	81,174,733,346.92
Employment Tax Receipts - SECA	786,281,098.87	4,615,655,470.61
Income Tax on Benefits	403,158.48	1,163,644,732.57
Income Tax Credit Reimb - FICA	(0.53)	(10.07)
Income Tax Credit Reimb - SECA	4,653.27	23,870.01
Reimburse Union Activity	1,081,519.87	4,176,143.43
Treasury Offset Program	488,776.98	32,304,954.46
CMIA Interest Income	54,320.00	185,071.00
Unnegotiated Check Reimbursement	600,000.00	2,901,978.36
<b>Gross Revenue</b>	<b>\$ 7,992,111,781.17</b>	<b>\$ 87,008,589,025.53</b>
<b>Less: Refunds and Credits</b>		
Refund of Employment Tax Receipts	\$ (315,000,000.00)	\$ (371,950,000.00)
Subtotal Less: Refunds and Credits	\$ (315,000,000.00)	\$ (371,950,000.00)
<b>Net Revenue</b>	<b>\$ 7,677,111,781.17</b>	<b>\$ 86,636,639,025.53</b>
<b>Investment Income</b>		
1 Interest on Investments	\$ 834,357,688.15	\$ 10,173,191,400.89
Realized Gain/Loss	0.00	103,755.08
<b>Subtotal Investment Income</b>	<b>\$ 834,357,688.15</b>	<b>\$ 10,173,295,155.97</b>
<b>Net Receipts</b>	<b>\$ 8,511,469,469.32</b>	<b>\$ 96,809,934,181.50</b>
<b>DISBURSEMENTS</b>		
<b>Outlays</b>		
CMIA Interest Expense	\$ 414.00	\$ 135,848.00
Railroad Retirement Board Expense	31,340,000.00	385,141,000.00
SSA LAE Annual	(55,987,297.27)	2,045,225,913.87
SSA LAE No Year	35,015,471.82	42,455,056.70
SSA LAE OIG	(2,676,254.26)	28,305,073.47
Treasury Admin Expense - BPD	25.06	256,375.50
Treasury Admin Expense - FMS	1,594,375.00	11,881,443.00
Treasury Admin Expense - GF	7,287,532.15	86,480,798.99
Treasury Offset Program Fee	7,325.60	443,439.45
<b>Total Outlays</b>	<b>\$ 16,581,592.10</b>	<b>\$ 2,600,324,948.98</b>
<b>NonExpenditure Transfers</b>		
Transfers Out - Benefit Payments	8,159,761,867.47	90,054,414,161.53
<b>Total NonExpenditure Transfers</b>	<b>\$ 8,159,761,867.47</b>	<b>\$ 90,054,414,161.53</b>
<b>Total Disbursements</b>	<b>\$ 8,176,343,459.57</b>	<b>\$ 92,654,739,110.51</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ 335,126,009.75</b>	<b>\$ 4,155,195,070.99</b>

**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:	\$ 8,507,328.07	\$ 10,128,243,131.24

**Federal Disability Insurance Trust Fund  
20X8007  
Budget Reconciliation (Final)  
September 30, 2005**

<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)	10,128,243,131.24		
575034	28 Unnegotiated Check Reimbursement	2,301,978.36		
531005	20 CMIA Interest	185,071.00		
575010	28 Reimbursement of Union Activity	4,176,143.43		
575020	28 CIRBHA	130,869.72		
575025	28 Income Tax on Benefits	1,163,644,732.57		
575026	28 Income Tax Credit Reimbursement - SECA	23,870.01		
575027	28 Income Tax Credit Reimbursement - FICA	(10.07)		
589001	99 Refund of Employment Tax Receipts	(371,950,000.00)		
580004	99 Employment Tax Receipts - FICA	81,174,733,346.92		
580005	99 Employment Tax Receipts - SECA	4,615,655,470.61		
590006	N Treasury Offset	32,304,954.46		
532002	N Administrative Fees Revenue	14,798,598.52		
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>			<b><u><u>96,764,248,156.77</u></u></b>
<b>411400</b>	<b>Less: Receipts Designated as Discretionary to Cover Discretionary Budget Authority</b>		<b>D</b>	<b><u><u>2,126,662,930.33</u></u></b>
<b>411400</b>	<b>Appropriated Trust Fund Receipts - Mandatory</b>		<b>M</b>	<b><u><u>94,637,585,226.44</u></u></b>
576001	28 Transfers Out-SSA LAE Annual (Payable)	(330,854,888.89)		
576002	28 Transfers Out-SSA No Year (Payable)	(44,510,210.37)		
576009	28 Transfers - LAE OIG (Payable)	(22,683,829.38)		
576008	60 Railroad Retirement Board (Payable) (Total 2155)	(293,500,000.00)		
<b>490100</b>	<b>Delivered Orders - Obligations, Unpaid</b>			<b><u><u>(691,548,928.64)</u></u></b>
	Current Year Rescissions	(25,966,000.00)		
<b>438200</b>	<b>Temporary Reduction - New Budget Authority</b>		<b>D</b>	<b><u><u>(25,966,000.00)</u></u></b>
<b>438400</b>	<b>Temporary Reduction Returned by Appropriation</b>	(11,696,069.67)		
	Less entry to bring authority rescinded in prior year forward as current year authority	11,696,069.67		
			<b>D</b>	<b><u><u>0.00</u></u></b>
576008	60 Actual Cash Railroad Retirement Board Expense	(337,941,000.00)	<b>M</b>	
576001	28 Actual Cash Transfers Out-SSA LAE Annual	(2,121,542,363.00)	<b>D</b>	
576002	28 Actual Cash Transfers Out-SSA No Year	(52,150,516.00)	<b>D</b>	
576009	28 Actual Cash Transfers - LAE OIG	(30,576,510.00)	<b>D</b>	
610010	20 Actual Cash Treasury Admin Expense - GF	(86,480,798.99)	<b>M</b>	
610041	20 Actual Cash Treasury Admin Expense - BPD	(256,375.50)	<b>M</b>	
610004	N Actual Cash Treasury Offset Program Fee	(443,439.45)	<b>M</b>	
610005	20 Actual Cash Treasury Admin Expense - FMS	(11,881,443.00)	<b>M</b>	
633001	20 Actual Cash CMIA Interest Expense	(135,848.00)	<b>M</b>	
<b>490200</b>	<b>Delivered Orders - Obligations, Paid</b>			<b><u><u>(2,641,408,293.94)</u></u></b>
<b>490200</b>	<b>Less: Obligations, Paid Designated as Discretionary (LAE's)</b>		<b>D</b>	<b><u><u>(2,204,269,389.00)</u></u></b>
<b>490200</b>	<b>Delivered Orders - Obligations, Paid - Mandatory</b>		<b>M</b>	<b><u><u>(437,138,904.94)</u></u></b>

531101	20	Interest on Investments(Cash)	10,128,243,131.24	
575034	28	Unnegotiated Check Interest	2,301,978.36	
531005	20	CMLA Interest	185,071.00	
575010	28	Reimbursement of Union Activity	4,176,143.43	
575020	28	CIRBHA	130,869.72	
575026	28	Income Tax Credit Reimbursement - SECA	23,870.01	
575027	28	Income Tax Credit Reimbursement - FICA	(10.07)	
575025	28	Income Tax on Benefits	1,163,644,732.57	
580004	99	Employment Tax Receipts - FICA	81,174,733,346.92	
580005	99	Employment Tax Receipts - SECA	4,615,655,470.61	
589001	99	Refund of Employment Tax Receipts	(371,950,000.00)	
590006	N	Treasury Offset	32,304,954.46	
532002	N	Administrative Fees Revenue	14,798,598.52	
576501	28	Transfer - SSA Benefit Payment	(90,054,414,161.53)	M
576001	* 28	Transfers Out-SSA LAE Annual	(2,070,954,213.87)	D
576002	28	Transfers Out-SSA No Year	(42,455,056.70)	D
576008	60	Railroad Retirement Board Expense	(385,141,000.00)	M
576009	* 28	Transfers - LAE OIG	(28,542,773.47)	D
610010	20	Treasury Admin Expense - GF	(86,480,798.99)	M
610041	20	Treasury Admin Expense - BPD	(256,375.50)	M
610004	N	Treasury Offset Program Fee	(443,439.45)	M
610005	20	Treasury Admin Expense - FMS	(11,881,443.00)	M
633001	20	CMLA Interest Expense	(135,848.00)	M
		<b>Rescinded Amount Made Available</b>	<b>11,696,069.67</b>	
		<b>New Budget Authority</b>	<b>1,971,551,753.67</b>	
<b>462000</b>		<b>Unobligated Funds Not Subject to Apportionment</b>		<u><u>(6,066,790,869.60)</u></u>
<b>415700</b>		<b>Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation</b>		M <u><u>1,971,551,753.67</u></u>
	28	Benefit Payable Amount (Total 2150)	(22,465,944,678.45)	
<b>416600</b>		<b>Allocations of Realized Authority - To be Transferred From Invested Balances</b>		M <u><u>(22,465,944,678.45)</u></u>
	28	Actual Transfers - Benefit Payments	(83,660,800,536.54)	
<b>416700</b>		<b>Allocations of Realized Authority - Transferred From Invested Balances</b>		M <u><u>(83,660,800,536.54)</u></u>
<b>420100</b>		<b>Total Actual Resources - Collected</b>		<u><u>182,800,746,764.76</u></u> <u><u>182,800,746,764.76</u></u>
<b>439700</b>		<b>Receipts and Appropriations Temporarily Precluded From Obligation</b>		M <u><u>(165,984,087,368.03)</u></u> <u><u>(165,984,087,368.03)</u></u>
101010		Fund Balance with Treasury	91.05	
161010		Certificates of Indebtedness	3,821,127,000.00	
161020		Bonds	189,441,659,000.00	
215000		Payable for Transfers - Benefits	(22,465,944,678.45)	
215500		Expenditure Transfer - RR Board & LAE's	(691,548,928.64)	
		<b>Total Assets</b>		<u><u>170,105,292,483.96</u></u>
		<b>Edit Check (Total Assets = Ending Balance in 4620, 4157, 4397, and 4382)</b>		<u><u>(170,105,292,483.96)</u></u>
*		Different from the Trial Balance by the amount of the rescissions that were recorded.		0.00

Federal Disability Insurance Trust Fund  
20X8007  
Budget Reconciliation Summary (Final)  
September 30, 2005

<u>Account Number</u>	<u>Beginning Balance</u>	<u>Current Activity</u>	<u>Ending Balance</u>	<u>M/D</u>
411400 Appropriated Trust Fund Receipts	0.00	94,637,585,226.44	94,637,585,226.44	M
411400 Receipts Designated as Discretionary to Cover Discretionary Budget Authority	0.00	2,126,662,930.33	2,126,662,930.33	D
415700 Auth Made Avail from Receipt or Approp Balances Previously Precluded from Obligation	0.00	1,971,551,753.67	1,971,551,753.67	M
416600 Allocations of Realized Authority - To Be Transferred From Invested Balance Transferred From Invested Balances	(16,072,331,053.46)	(6,393,613,624.99)	(22,465,944,678.45)	M
416700 Allocations of Realized Authority - Transferred From Invested Balances	0.00	(83,660,800,536.54)	(83,660,800,536.54)	M
490100 Delivered Orders - Obligations, Unpaid	(732,632,273.60)	41,083,344.96	(691,548,928.64)	
438200 Temporary Reduction - New Budget Authority	0.00	(25,966,000.00)	(25,966,000.00)	D
438400 Temporary Reduction Returned by Appropriation	(11,696,069.67)	11,696,069.67	0.00	D
490200 Delivered Orders - Obligations, Paid	0.00	(437,138,904.94)	(437,138,904.94)	M
490200 Delivered Orders - Obligations, Paid - Discretionary LAE's	0.00	(2,204,269,389.00)	(2,204,269,389.00)	D
462000 Unobligated Funds Not Subject to Apportionment	0.00	(6,066,790,869.60)	(6,066,790,869.60)	
420100 Total Actual Resources - Collected	182,800,746,764.76	0.00	182,800,746,764.76	
439700 Receipts and Appropriations Temporarily Precluded From Obligation	(165,984,087,368.03)	0.00	(165,984,087,368.03)	M
	<u>0.00</u>	<u>(0.00)</u>	<u>0.00</u>	



**Federal Disability Insurance Trust Fund  
20X8007  
Post Closing Budget Reconciliation Summary (Final)  
September 30, 2005**

<b>420100</b>	<b>Total Actual Resources - Collected</b>	<b>193,262,786,091.05</b>
<b>439700</b>	<b>Receipts and Appropriations Temporarily Precluded Precluded From Obligation</b>	<b>(170,079,326,483.96)</b>
<b>490100</b>	<b>Delivered Orders - Obligations, Unpaid</b>	<b>(691,548,928.64)</b>
<b>416600</b>	<b>Allocations of Realized Authority - To Be Transferred Transferred From Invested Balances</b>	<b>(22,465,944,678.45)</b>
<b>438400</b>	<b>Temporary Reduction Returned by Appropriation</b>	<b>(25,966,000.00)</b>
		<b><u>(0.00)</u></b>

Federal Disability Insurance Trust Fund  
20X8007  
FACTS II Adjusted Trial Balance (Final)  
September 30, 2005

<u>Account Number</u>	<u>Beg/End Balance</u>	<u>Balance/ New Transfers</u>	<u>Discretionary/ Mandatory Spending</u>	<u>Amount</u>	<u>Pre - Closing Entries</u>	<u>Amount</u>
1010	E			91.05		91.05
1610	B			182,799,236,000.00		182,799,236,000.00
1610	E			193,262,786,000.00		193,262,786,000.00
4114	E		M	94,637,585,226.44		94,637,585,226.44
4114	E		D	2,126,662,930.33		2,126,662,930.33
4157	E		M	1,971,551,753.67	(1,971,551,753.67)	0.00
4382	E		D	(25,966,000.00)		(25,966,000.00)
4166	B		M	(16,072,331,053.46)		(16,072,331,053.46)
4166	E		M	(22,465,944,678.45)		(22,465,944,678.45)
4167	E		M	(83,660,800,536.54)		(83,660,800,536.54)
4201	B			182,800,746,764.76		182,800,746,764.76
4201	E			182,800,746,764.76		182,800,746,764.76
4384	B		D	(11,696,069.67)		(11,696,069.67)
4384	E		D	0.00		0.00
4397	B		M	(165,984,087,368.03)		(165,984,087,368.03)
4397	E		M	(165,984,087,368.03)	(4,095,239,115.93)	(170,079,326,483.96)
4620	B			0.00		0.00
4620	E			(6,066,790,869.60)	6,066,790,869.60	0.00
4901	B			(732,632,273.60)		(732,632,273.60)
4901	E			(691,548,928.64)		(691,548,928.64)
4902	E	B	D	(267,878,738.00)		(267,878,738.00)
4902	E	B	M	(2,683,223.65)		(2,683,223.65)
4902	E	N	D	(1,936,390,651.00)		(1,936,390,651.00)
4902	E	N	M	(434,455,681.29)		(434,455,681.29)
				<u>0.00</u>	<u>0.00</u>	<u>0.00</u>