Highway Trust Fund 69X8102

May 2019

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Highway Trust Fund May 2019 Footnotes 69X8102

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

The accompanying Balance Sheet of the Highway Trust Fund and related Income Statement pertain to the aspects of the Highway 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 Highway 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 Highway 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 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.

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

https://www.treasurvdirect.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.

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(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.

	<u>(</u>	Current Month	<u>Fiscal Year-to-Date</u>
Highway	\$	58,110,575.17	\$ 442,038,537.44
Mass	\$	20,324,437.28	\$ 165,989,371.97
Total	\$	78,435,012.45	\$ 608,027,909.41

(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.

Tax revenues, tax adjustments, and tax refunds are reported based on the amounts received and recorded by FMB from the OTA, IRS, Fiscal Service, and/or U.S. Customs and Border Protection. OTA estimates the tax revenues each month based on projected tax receipts and provides the estimates to Fiscal Service. Fiscal Service transfers the amount of estimated taxes to the trust fund accounts. The IRS or program agencies generally certify the tax revenues within two quarters after the taxes are estimated (i.e., 1st quarter estimate is certified in the 3rd quarter) and provide this certification to Fiscal Service. Fiscal Service calculates the tax adjustment as the difference between the taxes estimated by OTA and taxes certified by the IRS/program agencies and adjusts the trust fund accounts accordingly. Fiscal Service reports the tax adjustments to FMB. As a result of the timing of the certifications, the Income Statement includes certified tax revenues (i.e. actual tax revenues) for the first three quarters of the fiscal year and estimated tax revenues for the last quarter of the fiscal year.

(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.

(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.

Highway Trust Fund (COMBINED) Trial Balance (Unaudited) 69X8102 May 1,2019 through May 31,2019 Period Name: 2019-08

SUM USSGL	838,484,022,383.86 78,435,012.45 834,281,278,363.39 0.00 1,672,843,735,759.70 0.00 0.00 0.00 0.00 243,343,344.13 13,741,875.53 0.00	1,830,931.84 0.00 37,046,995,344.84 -43,908,081,246.72 -6,859,254,970.04 -6,859,254,970.04 13,360,593.10 531,480.00 77,532,219.27 6,944,294,803.03 336,078,743.79
161000 - -	834,281,278,363,39 0.00 1,672,843,735,759.70 1,672,843,735,759.70 0.00 0.00 0.00 0.00 243,343,344,13 13,741,875.53 0.00	37,046,995,344.84 43,908,081,246.72 6,859,254,970.04 6,859,254,970.04 13,360,593.10 531,480.00 77,532,219.27 6,944,294,803.03
BUREAU OF THE FISCAL SERVICE 331000 - - - CUMULATIVE RESULTS OF OPERATIONS -43,908,081,246.72 0.00	0.00 1,672,843,735,759.70 1,672,843,735,759.70 0.00 0.00 0.00 0.00 243,343,344.13 13,741,875.53 0.00	-43,908,081,246.72 -6,859,254,970.04 -6,859,254,970.04 608,027,909.41 13,360,593.10 531,480.00 77,532,219.27 6,944,294,803.03
BUREAU OF THE FISCAL SERVICE 331000 - - CUMULATIVE RESULTS OF OPERATIONS -43,908,081,246.72 0.00	0.00 1,672,843,735,759.70 1,672,843,735,759.70 0.00 0.00 0.00 0.00 243,343,344.13 13,741,875.53 0.00	-43,908,081,246.72 -6,859,254,970.04 -6,859,254,970.04 608,027,909.41 13,360,593.10 531,480.00 77,532,219.27 6,944,294,803.03
SUM BEA / YEAR OF BA SUM USSGL 5,488,811,579.29 1,671,473,292,368.95 1,671,473,292,368,374,374,374,374,374,374,374,374,374,374	1,672,843,735,759.70 1,672,843,735,759.70 0.00 0.00 0.00 0.00 243,343,344.13 13,741,875.53	-6,859,254,970.04 -6,859,254,970.04 -608,027,909.41 13,360,593.10 531,480.00 77,532,219.27 6,944,294,803.03
SUM BEA / YEAR OF BA SUM USSGL 5,488,811,579.29 1,671,473,292,368.95 1,671,473,292,368,374,374,374,374,374,374,374,374,374,374	1,672,843,735,759.70 0.00 0.00 0.00 0.00 243,343,344.13 13,741,875.53 0.00	-6,859,254,970.04 -6,859,254,970.04 -608,027,909.41 13,360,593.10 531,480.00 77,532,219.27 6,944,294,803.03
SUM USSGL	1,672,843,735,759.70 0.00 0.00 0.00 0.00 243,343,344.13 13,741,875.53 0.00	-6,859,254,970.04 608,027,909.41 13,360,593.10 531,480.00 77,532,219.27 6,944,294,803.03
- TFMA53200800 MOTOR CARRIER FINES & PENALTIES 11,689,661.26 1,670,931.84 - TFMA53200900 HIGHWAY CIVIL TAX PENALTIES 59,260.00 472,220.00 - TFMA53201000 TRAFFIC SAFETY FINES & PENALTIES 59,260.00 472,220.00 - TFMA58040700 DIESEL AND OTHER FUELS 6,169,437,147.16 1,018,201,000.00 - TFMA58040900 HIGHWAY-TYPE TIRE TAX 299,041,619.32 50,779,000.00 - TFMA58041000 HEAVY VEHICLE USE TAX 283,906,705.27 36,415,647.11 - TFMA58041100 RETAIL TAX ON TRUCKS 2,544,770,521.04 540,512,067.37 - TFMA58041200 GASOLINE AND RELATED FUELS 14,431,748,799.32 2,427,777,000.00	0.00 0.00 0.00 243,343,344.13 13,741,875.53 0.00	13,360,593.10 531,480.00 77,532,219.27 6,944,294,803.03
- TFMA53200900 HIGHWAY CIVIL TAX PENALTIES 59,260.00 472,220.00 - TFMA55201000 TRAFFIC SAFETY FINES & PENALTIES 77,372.219.27 160,000.00 - TFMA58040700 DIESEL AND OTHER FUELS 6,169.437,147.16 1,018.201,000.00 - TFMA58040900 HIGHWAY-TYPE TIRE TAX 299,041,619.32 50,779,000.00 - TFMA58041000 HEAVY VEHICLE USE TAX 283,906,705.27 36,415,647.11 - TFMA58041100 RETAIL TAX ON TRUCKS 2,544,770,521.04 540,512,057.37 - TFMA58041200 GASOLINE AND RELATED FUELS 14,431,748,799.32 2,427,777,000.00	0.00 0.00 243,343,344.13 13,741,875.53 0.00	531,480.00 77,532,219.27 6,944,294,803.03
- TFMA5201000 TRAFFIC SAFETY FINES & PENALTIES 77,372,219.27 160,000.00 - TFMA58040700 DIESEL AND OTHER FUELS 6,169,437,147.16 1,018,201,000.00 - TFMA58040900 HIGHWAY-TYPE TIRE TAX 299,041,619.32 50,779,000.00 - TFMA58041000 HEAVY VEHICLE USE TAX 283,906,705.27 36,415,647.11 - TFMA58041100 RETAIL TAX ON TRUCKS 2,544,770,521.04 540,512,057.37 - TFMA58041200 GASOLINE AND RELATED FUELS 14,431,748,799.32 2,427,777,000.00	0.00 243,343,344.13 13,741,875.53 0.00	77,532,219.27 6,944,294,803.03
- TFMA58040700 DIESEL AND OTHER FUELS 6,169,437,147.16 1,018,201,000.00 - TFMA58040900 HIGHWAY-TYPE TIRE TAX 299,041,619.32 50,779,000.00 - TFMA58041000 HEAVY VEHICLE USE TAX 298,906,705.27 36,415,647.11 - TFMA58041100 RETAIL TAX ON TRUCKS 2,544,770,521.04 540,512,057.37 - TFMA58041200 GASOLINE AND RELATED FUELS 14,431,748,799.32 2,427,777,000.00	243,343,344.13 13,741,875.53 0.00	6,944,294,803.03
- TFMA58040900 HIGHWAY-TYPE TIRE TAX 299,041,619.32 50,779,000.00 - TFMA58041000 HEAVY VEHICLE USE TAX 283,906,705.27 36,415,647.11 - TFMA58041100 RETAIL TAX ON TRUCKS 2,544,770,521.04 540,512,057.37 - TFMA58041200 GASOLINE AND RELATED FUELS 14,431,748,799.32 2,427,777,000.00	13,741,875.53 0.00	
- TFMA58041000 HEAVY VEHICLE USE TAX 283,906,705.27 36,415,647.11 - TFMA58041100 RETAIL TAX ON TRUCKS 2,544,770,521.04 540,512,057.37 - TFMA58041200 GASOLINE AND RELATED FUELS 14,431,748,799.32 2,427,777,000.00	0.00	336,078,743.79
- TFMA58041100 RETAIL TAX ON TRUCKS 2,544,770,521.04 540,512,057.37 - TFMA58041200 GASOLINE AND RELATED FUELS 14,431,748,799.32 2,427,777,000.00		
- TFMA58041200 GASOLINE AND RELATED FUELS 14,431,748,799.32 2,427,777,000.00	0.00	320,322,352.38
	0.00	3,085,282,578.41
	520,077,888.41	16,339,447,910.91
- TFMA58041500 TRANSFER OF TAXES TO LAND & WATER (14) -1,000,000.00 0.00	0.00	-1,000,000.00
- TFMA58041600 TRANSFER OF TAXES TO SPORT FISH (14) -200,946,000.00 0.00	43,993,000.00	-244,939,000.00
- TFMA58045800 KEROSENE TRANSFERS -525,538,994.26 48,771,848.55	68,482,000.00	-545,249,145.71
SUM BEA / YEAR OF BA 23,620,133,835.34 4,203,194,717.32	889,638,108.07	26,933,690,444.59
SUM USSGL 23,620,133,835.34 4,203,194,717.32	889,638,108.07	26,933,690,444.59
412800 D AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - 65,611.30 0.00 TRANSFERS-IN	0.00	65,611.30
SUM BEA / YEAR OF BA 65,611.30 0.00	0.00	65,611.30
SUM USSGL 65,611.30 0.00	0.00	65,611.30
412900 D - TFMA57650800 TRANSFERS FEDERAL HIGHWAY ADMINISTRATION -22,975,459,000.00 0.00	4,284,000,000.00	-27,259,459,000.00
- TFMA57653100 TRANSFERS IMTP -5,200,000,000.00 0.00	400,000,000.00	-5,600,000,000.00
- TFMA57654800 TRANSFERS TO DOT, TRAFFIC SAFETY -468,200,000.00 0.00	0.00	-468,200,000.00
- TFMA57655000 TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS -457,000,000.00 0.00	0.00	-457,000,000.00
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS -3,544,000.00 0.00	0.00	-3,544,000.00
SUM BEA / YEAR OF BA -29,104,203,000.00 0.00	4,684,000,000.00	-33,788,203,000.00
SUM USSGL -29,104,203,000.00 0.00	4,684,000,000.00	-33,788,203,000.00
420100 PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID -3,003,246.00 0.00	0.00	-3,003,246.00
- TOTAL ACTUAL RESOURCES - COLLECTED 43,906,276,466.79 0.00	0.00	43,906,276,466.79
SUM BEA / YEAR OF BA 43,903,273,220.79 0.00	0.00	43,903,273,220.79
SUM USSGL 43,903,273,220.79 0.00	0.00	43,903,273,220.79
439400 D - TFMA53110010 INTEREST ON INVESTMENTS -529,592,896.96 0.00	78,435,012.45	-608,027,909.41
- TFMA53200800 MOTOR CARRIER FINES & PENALTIES -11,689,661.26 0.00	1,670,931.84	-13,360,593.10
- TFMA53200900 HIGHWAY CIVIL TAX PENALTIES -59,260.00 0.00	472,220.00	-531,480.00
- TFMA53201000 TRAFFIC SAFETY FINES & PENALTIES -77,372,219.27 0.00	160,000.00	-77,532,219.27
- TFMA57550100 TRANSFERS IN - RETURN OF FUNDS -65,611.30 0.00	0.00	-65,611.30
- TFMA57650800 TRANSFERS FEDERAL HIGHWAY ADMINISTRATION 22,975,459,000.00 4,284,000,000.00 (14,000,000.00)	0.00	27,259,459,000.00
- TFM57653100 TRANSFERS IMTP 5,220,000,000.000 400,000,000.00	0.00	5,600,000,000.00
- TFMA57654800 TRANSFERS TO DOT, TRAFFIC SAFETY 468,200,000.00 0.00	0.00	468,200,000.00
TEMASTOREGOOD TRANSFERR TO DOT MOTOR CARRIED CAFETY CRANTO (57,000,000,000)	0.00	457,000,000.00
- TFMA57655000 TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS 457,000,000.00 0.00 0.00 0.00 0.00 0.00 0.		3,544,000.00
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00		6 044 004 000 00
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMA58040700 DIESEL AND OTHER FUELS -6,169,437,147.16 243,343,344.13	1,018,201,000.00	-6,944,294,803.03
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMA58040700 DIESEL AND OTHER FUELS -6,169,437,147.16 243,343,344.13 - TFMA58040900 HIGHWAY-TYPE TIRE TAX -299,041,619.32 13,741,875.53	1,018,201,000.00 50,779,000.00	-336,078,743.79
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMA58040700 DIESEL AND OTHER FUELS -6,169,437,147.16 243,343,344.13 - TFMA58040900 HIGHWAY-TYPE TIRE TAX -299,041,619.32 13,741,875.53 - TFMA58041000 HEAVY VEHICLE USE TAX -283,906,705.27 0.00	1,018,201,000.00 50,779,000.00 36,415,647.11	-336,078,743.79 -320,322,352.38
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMA58040700 DIESEL AND OTHER FUELS -6,169,437,147.16 243,343,344.13 - TFMA58040900 HIGHWAY-TYPE TIRE TAX -299,041,619.32 13,741,875.33 - TFMA58041000 HEAVY VEHICLE USE TAX -283,906,705.27 0.00 - TFMA58041100 RETAIL TAX ON TRUCKS -2,544,770,521.04 0.00	1,018,201,000.00 50,779,000.00 36,415,647.11 540,512,057.37	-336,078,743.79 -320,322,352.38 -3,085,282,578.41
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMA58040700 DIESEL AND OTHER FUELS -6,169,437,147.16 243,343,344.13 - TFMA58049900 HIGHWAY-TYPE TIRE TAX 299,041,619.32 13,741,875.53 - TFMA58041000 HEAVY VEHICLE USE TAX -283,906,705.27 0.00 - TFMA58041100 RETAIL TAX ON TRUCKS -283,906,705.27 0.00 - TFMA58041200 GASOLINE AND RELATED FUELS -14,431,748,799.32 520,077,888.41	1,018,201,000.00 50,779,000.00 36,415,647.11 540,512,057.37 2,427,777,000.00	-336,078,743.79 -320,322,352.38 -3,085,282,578.41 -16,339,447,910.91
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMA58040700 DIESEL AND OTHER FUELS -6,169,437,147.16 243,343,344.13 - TFMA5804900 HIGHWAY-TYPE TIRE TAX -299,041,619.32 13,741,875.53 - TFMA58041000 HEAVY VEHICLE USE TAX -283,906,705.27 0.00 - TFMA58041100 RETAIL TAX ON TRUCKS -2,544,770,521.04 0.00 - TFMA58041200 GASOLINE AND RELATED FUELS -14,431,748,799.32 520,077,888.41 - TFMA58041500 TRANSFER OF TAXES TO LAND & WATER (14) 1,000,000.00 0.00	1,018,201,000.00 50,779,000.00 36,415,647.11 540,512,057.37 2,427,777,000.00 0.00	-336,078,743.79 -320,322,352.38 -3,085,282,578.41 -16,339,447,910.91 1,000,000.00
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMA58040700 DIESEL AND OTHER FUELS -6,169,437,147.16 243,343,344.13 - TFMA58040900 HIGHWAY-TYPE TIRE TAX -299,041,619.32 13,741,875.53 - TFMA58041000 HEAVY VEHICLE USE TAX -283,906,705.27 0.00 - TFMA58041100 RETAIL TAX ON TRUCKS -2,544,770,521.04 0.00 - TFMA58041200 GASOLINE AND RELATED FUELS -14,431,748,799.32 520,077,888.41 - TFMA58041500 TRANSFER OF TAXES TO LAND & WATER (14) 1,000,000.00 0.00 - TFMA58041600 TRANSFER OF TAXES TO SPORT FISH (14) 20,946,000.00 43,993,000.00	1,018,201,000.00 50,779,000.00 36,415,647.11 540,512,057.37 2,427,777,000.00 0.00	-336,078,743.79 -320,322,352.38 -3,085,282,578.41 -16,339,447,910.91 1,000,000.00 244,939,000.00
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMAS9040700 DIESEL AND OTHER FUELS -6,169,437,147.16 243,343,344.13 - TFMA58040900 HIGHWAY-TYPE TIRE TAX 299,041,619.32 13,741,875.53 - TFMA58041000 HEAVY VEHICLE USE TAX 299,041,619.32 13,741,875.53 - TFMA58041000 RETAIL TAX ON TRUCKS -283,906,705.27 0.00 - TFMA58041100 RETAIL TAX ON TRUCKS -2,544,770,521.04 0.00 - TFMA58041200 GASOLINE AND RELATED FUELS -14,431,748,799.32 520,077,888.41 - TFMA58041500 TRANSFER OF TAXES TO LAND & WATER (14) 1,000,000.00 0.00 - TFMA58041600 TRANSFER OF TAXES TO SPORT FISH (14) 200,946,000.00 43,993,000.00 - TFMA58045800 KEROSENE TRANSFERS 525,538,994.26 68,482,000.00	1,018,201,000.00 50,779,000.00 36,415,647.11 540,512,057.37 2,427,777,000.00 0.00 48,771,848.55	-336,078,743.79 -320,322,352.38 -3,085,282,578.41 -16,339,447,910.91 1,000,000.00 244,939,000.00 545,249,145.71
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMA58040700 DIESEL AND OTHER FUELS -6,169,437,147.16 243,343,344.13 - TFMA5804900 HIGHWAY-TYPE TIRE TAX -299,041,619.32 13,741,875.53 - TFMA58041000 HEAVY VEHICLE USE TAX -283,906,705.27 0.00 - TFMA58041100 RETAIL TAX ON TRUCKS -2,544,770,521.04 0.00 - TFMA58041200 GASOLINE AND RELATED FUELS -14,431,748,799.32 520,077,888.41 - TFMA58041500 TRANSFER OF TAXES TO LAND & WATER (14) 1,000,000.00 0.00 - TFMA58041600 TRANSFER OF TAXES TO SPORT FISH (14) 200,946,000.00 43,993,000.00 - TFMA58045800 KEROSENE TRANSFERS 525,538,994.26 68,482,000.00 - XXXXXXXXXXXXX DEFAULT CAM1 11,032,500,959.99 0.00	1,018,201,000.00 50,779,000.00 36,415,647.11 540,512,057.37 2,427,777,000.00 0.00 48,771,848.55 0.00	-336,078,743.79 -320,322,352.38 -3,085,282,578.41 -16,339,447,910.91 1,000,000.00 244,939,000.00 545,249,145.71 11,032,500,959.99
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMA58040700 DIESEL AND OTHER FUELS -6,169,437,147.16 243,343,344.13 - TFMA58040900 HIGHWAY-TYPE TIRE TAX -299,041,619.32 13,741,875.53 - TFMA58041000 HEAVY VEHICLE USE TAX -283,906,705.27 0.00 - TFMA58041100 RETAIL TAX ON TRUCKS -2,544,770,521.04 0.00 - TFMA58041200 GASOLINE AND RELATED FUELS -14,431,748,799.32 5520,077,884.1 - TFMA58041500 TRANSFER OF TAXES TO LAND & WATER (14) 1,000,000.00 0.00 - TFMA58041500 TRANSFER OF TAXES TO SPORT FISH (14) 200,946,000.00 43,993,000.00 - TFMA58045800 KEROSENE TRANSFERS 525,538,994.26 68,482,000.00 - XXXXXXXXXXXXX DEFAULT CAM1 11,032,500,959.99 0.00 - SUM BEA / YEAR OF BA	1,018,201,000.00 50,779,000.00 36,415,647.11 540,512,057.37 2,427,777,000.00 0.00 48,771,848.55 0.00 4,203,194,717.32	-336,078,743.79 -320,322,352.38 -3,085,282,578.41 -16,339,447,910.91 1,000,000.00 244,939,000.00 545,249,145.71 11,032,500,959.99 17,886,947,904.10
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMA580407700 DIESEL AND OTHER FUELS -6,169,437,147.16 243,343,344.13 - TFMA5804900 HIGHWAY-TYPE TIRE TAX -299,041,619.32 13,741,875.53 - TFMA58041000 REAVY VEHICLE USE TAX -283,906,705.27 0.00 - TFMA58041100 RETAIL TAX ON TRUCKS -283,906,705.27 0.00 - TFMA58041200 GASOLINE AND RELATED FUELS -14,431,748,799.32 520,077,888.41 - TFMA58041200 GASOLINE AND RELATED FUELS -14,431,748,799.32 520,077,888.41 - TFMA58041500 TRANSFER OF TAXES TO LAND & WATER (14) 1,000,000.00 0.00 - TFMA58041600 TRANSFER OF TAXES TO LAND & WATER (14) 1,000,000.00 43,993,000.00 - TFMA58045800 KEROSENE TRANSFERS 525,538,994.26 68,482,000.00 - XXXXXXXXXXXX DEFAULT CAM1 11,032,500,959.99 0.00 SUM BEA / YEAR OF BA M - XXXXXXXXXXX DEFAULT CAM1 -93,400,000.00 0.00	1,018,201,000.00 50,779,000.00 36,415,647.11 540,512,057.37 2,427,777,000.00 0.00 0.00 48,771,848.55 0.00 4,203,194,717.32 0.00	-336,078,743.79 -320,322,352.38 -3.086,282,57841 -16,339,447,910.91 1,000,000.00 244,939,000.00 545,249,145.71 11,032,500,959.99 17,886,947,904.10 -93,400,000.00
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMA580407700 DIESEL AND OTHER FUELS -6,169,437,147.16 243,343,434.13 - FFMA58040900 HIGHWAY-TYPE TIRE TAX -299,041,619.32 13,741,875.53 - TFMA58041000 HEAVY VEHICLE USE TAX -283,906,705.27 0.00 - TFMA58041100 RETAIL TAX ON TRUCKS -2,544,770,521.04 0.00 - TFMA58041200 GASOLINE AND RELATED FUELS -14,431,748,799.32 520,077,888.41 - TFMA58041500 TRANSFER OF TAXES TO LAND & WATER (14) 1,000,000.00 0.00 - TFMA58041500 TRANSFER OF TAXES TO LAND & WATER (14) 200,946,000.00 43,993,000.00 - TFMA58045800 KEROSENE TRANSFERS 525,538,994.26 68,482,000.00 - XXXXXXXXXXXXX DEFAULT CAM1 11,032,500,959.99 0.00 SUM BEA / YEAR OF BA 16,516,504,513.35 5,573,638,108.07 439400 M - XXXXXXXXXXXX DEFAULT CAM1 -93,400,000.00 0.00	1,018,201,000.00 50,779,000.00 36,415,647.11 540,512,057.37 2,427,777,000.00 0.00 48,771,848.55 0.00 4,203,194,717.32 0.00 0.00	-336,078,743.79 -320,322,352.38 -3,085,282,578.41 -16,339,447,910.91 1,000,000.00 244,939,000.00 545,249,145.71 11,032,500,959.99 17,886,947,904.10 -93,400,000.00
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 0.00 0.00 0.00 0.00 0.00	1,018,201,000.00 50,779,000.00 36,415,647.11 540,512,057.37 2,427,777,000.00 0.00 48,771,848.55 0.00 4,203,194,717.32 0.00 0.00	-336,078,743,79 -320,322,352.38 -3.085,282,578.41 -16,339,447,910.91 1,000,000.00 244,939,000.00 545,249,145,71 11,032,500,959.99 17,886,947,904.10 -93,400,000.00
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMA560407700 DIESEL AND OTHER FUELS -6,169,437,147.16 243,43,344.13 - TFMA58040900 HIGHWAY-TYPE TIRE TAX -299,041,619.32 13,741,875.53 - TFMA58041000 REAVY VEHICLE USE TAX -283,906,705.27 0.00 - TFMA58041100 RETAIL TAX ON TRUCKS -2,544,770,521.04 0.00 - TFMA58041200 GASOLINE AND RELATED FUELS -14,431,748,799.32 520,077,888.41 - TFMA58041200 GASOLINE AND RELATED FUELS -14,431,748,799.32 520,077,888.41 - TFMA58041500 TRANSFER OF TAXES TO LAND & WATER (14) 1,000,000.00 0.00 - TFMA58041600 TRANSFER OF TAXES TO SPORT FISH (14) 200,946,000.00 43,993,000.00 - TFMA58045800 KEROSENE TRANSFERS 525,538,994.26 68,482,000.00 - XXXXXXXXXXXX DEFAULT CAM1 11,032,500,959.99 0.00 SUM BEA / YEAR OF BA 16,516,504,513.35 5,573,638,108.07 439400 M - XXXXXXXXXXX DEFAULT CAM1 -93,400,000.00 0.00 - XXXXXXXXXXXX DEFAULT CAM1 -93,400,000.00 0.00	1,018,201,000.00 50,779,000.00 36,415,647.11 540,512,057.37 2,427,777,000.00 0.00 48,771,848.55 0.00 4,203,194,717.32 0.00 0.00 0.00 0.00 0.00	-336,078,743.79 -320,322,352.38 -3,085,282,57841 -16,339,447,910.91 1,000,000.00 244,939,000.00 545,249,145.71 11,032,500,959.99 17,886,947,904.10 -93,400,000.00 -93,400,000.00 -54,749,274,180.78
- TFMA57655100 TRANSFERS TO DOT, MISCELLANEOUS 3,544,000.00 0.00 - TFMA58040700 DIESEL AND OTHER FUELS 4,6,169,437,147.16 243,343,344.13 - TFMA58040900 HIGHWAY-TYPE TIRE TAX 2-299,041,619.32 13,741,875.53 - TFMA58041000 HEAVY VEHICLE USE TAX 2-283,906,705.27 0.00 - TFMA58041100 RETAIL TAX ON TRUCKS 2-2,544,770,521.04 0.00 - TFMA58041200 GASOLINE AND RELATED FUELS 1-4,431,748,799.32 520,077,888.41 - TFMA58041500 TRANSFER OF TAXES TO LAND & WATER (14) 1,000,000.00 0.00 - TFMA58041500 TRANSFER OF TAXES TO SPORT FISH (14) 200,946,000.00 43,993,000.00 - TFMA58041500 TRANSFER OF TAXES TO SPORT FISH (14) 200,946,000.00 43,993,000.00 - TFMA58041500 TRANSFER OF TAXES TO SPORT FISH (14) 200,946,000.00 43,993,000.00 - TFMA58041500 TRANSFERS 1525,538,994.26 68,482,000.00 - TFMA58041500 TRANSFERS 110,325,00,999 0.00 - TFMA58041500 TRANSFERS 150,500,500,500,500,500,500,500,500,500,	1,018,201,000.00 50,779,000.00 36,415,647.11 540,512,057.37 2,427,777,000.00 0.00 48,771,848.55 0.00 4,203,194,717.32 0.00 0.00	-336,078,743.79 -320,322,352.38 -3,085,282,578.41 -16,339,447,910.91 1,000,000.00 244,939,000.00 545,249,145.71 11,032,500,959.99 17,886,947,904.10 -93,400,000.00

Highway Trust Fund (COMBINED) Trial Balance (Unaudited) 69X8102

May 1,2019 through May 31,2019 Period Name: 2019-08

USSGL	. E	BEA CATEGORY	YEAR OF BA	COST CENTER	USSGL/COST CENTER DESCRIPTION	BEGINNING BALANCE	PERIOD NET DR	PERIOD NET CR	ENDING BALANCE
531100		-	-	TFMA53110010	INTEREST ON INVESTMENTS	-524,784,871.03	0.00	78,435,012.45	-603,219,883.48
SUM BE	A / YEAR OF BA					-524,784,871.03	0.00	78,435,012.45	-603,219,883.48
SUM USSGL						-524,784,871.03	0.00	78,435,012.45	-603,219,883.48
532000		D	-	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-11,689,661.26	0.00	1,670,931.84	-13,360,593.10
		[-	TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-59,260.00	0.00	472,220.00	-531,480.00
			-	TFMA53201000	TRAFFIC SAFETY FINES & PENALTIES	-77,372,219.27	0.00	160,000.00	-77,532,219.27
	EA / YEAR OF BA					-89,121,140.53	0.00	2,303,151.84	-91,424,292.37
SUM USSGL						-89,121,140.53	0.00	2,303,151.84	-91,424,292.37
575500		-	-	TFMA57550100	TRANSFERS IN - RETURN OF FUNDS	-65,611.30	0.00	0.00	-65,611.30
	A / YEAR OF BA					-65,611.30	0.00	0.00	-65,611.30
SUM USSGL						-65,611.30	0.00	0.00	-65,611.30
576500		-	-	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	22,975,459,000.00	4,284,000,000.00	0.00	27,259,459,000.00
		[-	TFMA57653100	TRANSFERS IMTP	5,200,000,000.00	400,000,000.00	0.00	5,600,000,000.00
			-	TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	468,200,000.00	0.00	0.00	468,200,000.00
		[-		TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	457,000,000.00	0.00	0.00	457,000,000.00
			-	TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	3,544,000.00	0.00	0.00	3,544,000.00
	EA / YEAR OF BA					29,104,203,000.00	4,684,000,000.00	0.00	33,788,203,000.00
SUM USSGL						29,104,203,000.00	4,684,000,000.00	0.00	33,788,203,000.00
580400		D	-	TFMA58040700	DIESEL AND OTHER FUELS	-6,169,437,147.16	243,343,344.13	1,018,201,000.00	-6,944,294,803.03
		[-	TFMA58040900	HIGHWAY-TYPE TIRE TAX	-299,041,619.32	13,741,875.53	50,779,000.00	-336,078,743.79
		[-	TFMA58041000	HEAVY VEHICLE USE TAX	-283,906,705.27	0.00	36,415,647.11	-320,322,352.38
		[-		RETAIL TAX ON TRUCKS	-2,544,770,521.04	0.00	540,512,057.37	-3,085,282,578.41
		[-	TFMA58041200	GASOLINE AND RELATED FUELS	-14,431,748,799.32	520,077,888.41	2,427,777,000.00	-16,339,447,910.91
		[-	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	1,000,000.00	0.00	0.00	1,000,000.00
		[-	TFMA58041600	TRANSFER OF TAXES TO SPORT FISH (14)	200,946,000.00	43,993,000.00	0.00	244,939,000.00
			-	TFMA58045800	KEROSENE TRANSFERS	525,538,994.26	68,482,000.00	48,771,848.55	545,249,145.71
SUM BE	EA / YEAR OF BA					-23,001,419,797.85	889,638,108.07	4,122,456,553.03	-26,234,238,242.81
SUM USSGL						-23,001,419,797.85	889,638,108.07	4,122,456,553.03	-26,234,238,242.81
Grand Total						0.00	1,686,823,763,302.41	1,686,823,763,302.41	<u>0.00</u>

Highway Trust Fund - HIGHWAY Trial Balance (Unaudited) 69X81021 May 1,2019 through May 31,2019 Period Name: 2019-08

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	1,380,234.99	622,590,037,056.92	622,589,586,360.07	1,830,931.84
134200	-		-	INTEREST RECEIVABLE - INVESTMENTS	0.00	58,110,575.17	58,110,575.17	0.00
61000	-	-	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY	28,749,634,262.82	617,539,159,343.18	618,912,102,507.85	27,376,691,098.15
331000	-		-	THE BUREAU OF THE FISCAL SERVICE CUMULATIVE RESULTS OF OPERATIONS	-32.081.241.687.92	0.00	0.00	-32,081,241,687.92
SUM BEA / YEAR OF BA	-	· · · · · · · · · · · · · · · · · · ·	-	COMOLATIVE RESULTS OF OPERATIONS	-3,330,227,190.11	1,240,187,306,975.27	1,241,559,799,443.09	-4,702,719,657.93
SUM USSGL					-3,330,227,190.11	1,240,187,306,975.27	1,241,559,799,443.09	-4,702,719,657.93
411400	D		TFMA53110010	INTEREST ON INVESTMENTS	383,927,962.27	58,110,575.17	0.00	442,038,537.44
		-		MOTOR CARRIER FINES & PENALTIES	11,689,661.26	1,670,931.84	0.00	13,360,593.10
				HIGHWAY CIVIL TAX PENALTIES	59,260.00	472,220.00	0.00	531,480.00
			TFMA53201000	TRAFFIC SAFETY FINES & PENALTIES DIESEL AND OTHER FUELS	77,372,219.27 5 444 474 838 26	160,000.00 898 428 000 00	0.00 214.669.423.36	77,532,219.2 6 128 233 414 9
				HIGHWAY-TYPE TIRE TAX	299.041.619.32	50.779.000.00	13,741,875.53	336.078.743.79
				HEAVY VEHICLE USE TAX	283,906,705.27	36,415,647.11	0.00	320,322,352.38
			TFMA58041100	RETAIL TAX ON TRUCKS	2,544,770,521.04	540,512,057.37	0.00	3,085,282,578.4
				GASOLINE AND RELATED FUELS	12,176,294,107.31	2,048,353,000.00	438,797,718.00	13,785,849,389.3
			TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	-841,000.00	0.00	0.00	-841,000.00
				TRANSFER OF TAXES TO SPORT FISH (14) KEROSENE TRANSFERS	-179,638,000.00 -463,685,865,24	0.00 43.033.117.58	38,796,000.00 60,422,000.00	-218,434,000.00 -481,074,747,66
SUM BEA / YEAR OF BA			1FWA56045600	RERUSENE IRANSFERS	20,577,372,028.76	3,677,934,549.07	766,427,016.89	23,488,879,560.94
SUM USSGL					20,577,372,028.76	3,677,934,549.07	766,427,016.89	23,488,879,560,94
412800	D		-	AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS -	65,611.30	0.00	0.00	65,611.30
				TRANSFERS-IN	·			
SUM BEA / YEAR OF BA					65,611.30	0.00	0.00	65,611.30
SUM USSGL	P.		TEMASTOSOS	TRANSFERS FEDERAL HIGHWAY ARMINISTRATION	65,611.30	0.00	0.00	65,611.30
412900	D	-	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS TO DOT, TRAFFIC SAFETY	-22,975,459,000.00 -468,200,000,00	0.00	4,284,000,000.00	-27,259,459,000.00 -468,200,000.00
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	-457,000,000.00	0.00	0.00	-457,000,000.00
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	-3,544,000.00	0.00	0.00	-3,544,000.00
SUM BEA / YEAR OF BA					-23,904,203,000.00	0.00	4,284,000,000.00	-28,188,203,000.00
SUM USSGL					-23,904,203,000.00	0.00	4,284,000,000.00	-28,188,203,000.00
420100	-		-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-3,001,677.00	0.00	0.00	-3,001,677.00
SUM BEA / YEAR OF BA			-	TOTAL ACTUAL RESOURCES - COLLECTED	32,080,781,534.75	0.00	0.00	32,080,781,534.75
SUM USSGL					32,077,779,857.75 32,077,779,857.75	0.00	0.00	32,077,779,857.75 32,077,779,857.75
439400	D		TFMA53110010	INTEREST ON INVESTMENTS	-383,927,962.27	0.00	58,110,575.17	-442,038,537.44
	_		TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-11,689,661.26	0.00	1,670,931.84	-13,360,593.10
				HIGHWAY CIVIL TAX PENALTIES	-59,260.00	0.00	472,220.00	-531,480.00
				TRAFFIC SAFETY FINES & PENALTIES	-77,372,219.27	0.00	160,000.00	-77,532,219.27
		-		TRANSFERS IN - RETURN OF FUNDS TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	-65,611.30 22,975,459,000,00	0.00 4,284,000,000.00	0.00	-65,611.30 27.259.459.000.00
				TRANSFERS TO DOT, TRAFFIC SAFETY	468,200,000.00	4,264,000,000.00	0.00	468,200,000.00
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	457,000,000.00	0.00	0.00	457,000,000.00
				TRANSFERS TO DOT, MISCELLANEOUS	3,544,000.00	0.00	0.00	3,544,000.00
			TFMA58040700	DIESEL AND OTHER FUELS	-5,444,474,838.26	214,669,423.36	898,428,000.00	-6,128,233,414.90
		-		HIGHWAY-TYPE TIRE TAX	-299,041,619.32	13,741,875.53	50,779,000.00	-336,078,743.79
		-		HEAVY VEHICLE USE TAX	-283,906,705.27	0.00	36,415,647.11	-320,322,352.38 -3 085 282 578 4
				RETAIL TAX ON TRUCKS GASOLINE AND RELATED FUELS	-2,544,770,521.04 -12,176,294,107.31	438,797,718.00	540,512,057.37 2,048,353,000.00	-3,085,282,578.4° -13,785,849,389.3°
		:	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	841.000.00	0.00	2,048,353,000.00	841.000.00
				TRANSFER OF TAXES TO SPORT FISH (14)	179,638,000.00	38,796,000.00	0.00	218,434,000.00
			TFMA58045800	KEROSENE TRANSFERS	463,685,865.24	60,422,000.00	43,033,117.58	481,074,747.66
		•	XXXXXXXXXXX	DEFAULT CAM1	8,457,118,206.81	0.00	0.00	8,457,118,206.81
SUM BEA / YEAR OF BA	M		xxxxxxxxxxx	DESAULTOANA	11,783,883,566.75 -93.400.000.00	5,050,427,016.89	3,677,934,549.07	13,156,376,034.57 -93.400.000.00
439400 SUM BEA / YEAR OF BA	М	•	********	DEFAULT CAM1	-93,400,000.00	0.00	0.00	-93,400,000.00 -93,400,000.00
439400	D		XXXXXXXXXXXX	DEFAULT CAM1	-40,348,398,064.56	0.00	0.00	-40.348.398.064.56
400400	X		XXXXXXXXXXXX		-93.100.000.00	0.00	0.00	-93.100.000.00
SUM BEA / YEAR OF BA					-40,441,498,064.56	0.00	0.00	-40,441,498,064.56
SUM USSGL					-28,751,014,497.81	5,050,427,016.89	3,677,934,549.07	-27,378,522,029.99
531100	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-380,466,132.10 -380.466.132.10	0.00	58,110,575.17 58,110,575.17	-438,576,707.27 -438,576,707.27
SUM BEA / YEAR OF BA SUM USSGL					-380,466,132.10 -380.466.132.10	0.00	58,110,575.17 58.110.575.17	-438,576,707.27 -438.576.707.27
532000	D		TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-380,466,132.10 -11,689,661.26	0.00	1,670,931.84	-13,360,593.10
=====				HIGHWAY CIVIL TAX PENALTIES	-59,260.00	0.00	472,220.00	-531,480.00
				TRAFFIC SAFETY FINES & PENALTIES	-77,372,219.27	0.00	160,000.00	-77,532,219.27
SUM BEA / YEAR OF BA					-89,121,140.53	0.00	2,303,151.84	-91,424,292.37
SUM USSGL					-89,121,140.53	0.00	2,303,151.84	-91,424,292.37
575500	-		TFMA57550100	TRANSFERS IN - RETURN OF FUNDS	-65,611.30	0.00	0.00	-65,611.30
SUM BEA / YEAR OF BA					-65,611.30 -65,611.30	0.00	0.00	-65,611.30 -65,611.30
576500			TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	22,975,459,000.00	4,284,000,000.00	0.00	27,259,459,000.00
	-	-		TRANSFERS TO DOT, TRAFFIC SAFETY	468,200,000.00	0.00	0.00	468,200,000.00
		•	TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	457,000,000.00	0.00	0.00	457,000,000.00
		•	TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	3,544,000.00	0.00	0.00	3,544,000.00
SUM BEA / YEAR OF BA					23,904,203,000.00	4,284,000,000.00	0.00	28,188,203,000.00
SUM USSGL 580400	D		TEMA EQUAÇÃO	DIESEL AND OTHER FILE S	23,904,203,000.00 -5.444.474.838.26	4,284,000,000.00 214.669.423.36	0.00 898,428,000.00	28,188,203,000.00
JOUNUU	ט		TEMA58040700	DIESEL AND OTHER FUELS HIGHWAY-TYPE TIRE TAX	-5,444,474,838.26 -299.041.619.32	214,669,423.36 13.741.875.53	50.779.000.00	-6,128,233,414.90 -336.078.743.79
			TFMA58041000	HEAVY VEHICLE USE TAX	-299,041,619.32	13,741,675.53	36.415.647.11	-330,076,743.78
				RETAIL TAX ON TRUCKS	-2,544,770,521.04	0.00	540,512,057.37	-3,085,282,578.4
			TFMA58041200	GASOLINE AND RELATED FUELS	-12,176,294,107.31	438,797,718.00	2,048,353,000.00	-13,785,849,389.3
		-	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	841,000.00	0.00	0.00	841,000.00
		-		TRANSFER OF TAXES TO SPORT FISH (14)	179,638,000.00	38,796,000.00	0.00	218,434,000.00
SUM BEA / YEAR OF BA		-	TFMA58045800	KEROSENE TRANSFERS	463,685,865.24	60,422,000.00	43,033,117.58	481,074,747.66
SUM BEA / YEAR OF BA					-20,104,322,925.96	766,427,016.89	3,617,520,822.06	-22,955,416,731.13
SUM USSGL					-20.104.322.925.96	766.427.016.89	3.617.520.822.06	-22.955.416.731.13

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Highway Trust Fund - MASS TRANSIT Trial Balance (Unaudited) 69X81022

May 1,2019 through May 31,2019 Period Name: 2019-08

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	0.00	215.894.436.023.79	215.894.436.023.79	0.00
134200	-	_	-	INTEREST RECEIVABLE - INVESTMENTS	0.00	20,324,437.28	20.324.437.28	0.00
161000	-	_	-	INVESTMENTS IN U.S TREASURY SECURITIES	9,668,255,169.62	215,371,224,932.61	215,369,175,855.54	9,670,304,246.69
10.000				ISSUED BY THE BUREAU OF THE FISCAL SERVICE	0,000,200,100.02	210,011,221,002.01	210,000,110,000.01	0,010,001,210.00
				INCOME DE L'INE BONE DE L'INE I INCOME DE L'INCE				
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-11,826,839,558.80	0.00	0.00	-11,826,839,558.80
SUM BEA / YEAR OF BA					-2,158,584,389.18	431,285,985,393.68	431,283,936,316.61	-2,156,535,312.11
SUM USSGL					-2,158,584,389.18	431,285,985,393.68	431,283,936,316.61	-2,156,535,312.11
411400	D	-	TFMA53110010	INTEREST ON INVESTMENTS	145,664,934.69	20,324,437.28	0.00	165,989,371.97
		-	TFMA58040700	DIESEL AND OTHER FUELS	724,962,308.90	119,773,000.00	28,673,920.77	816,061,388.13
		-	TFMA58041200	GASOLINE AND RELATED FUELS	2,255,454,692.01	379,424,000.00	81,280,170.41	2,553,598,521.60
		-	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	-159.000.00	0.00	0.00	-159.000.00
		-	TFMA58041600	TRANSFER OF TAXES TO SPORT FISH (14)	-21.308.000.00	0.00	5.197.000.00	-26,505,000.00
		-	TFMA58045800	KEROSENE TRANSFERS	-61,853,129.02	5,738,730.97	8.060.000.00	-64,174,398.05
SUM BEA / YEAR OF BA					3.042.761.806.58	525.260.168.25	123,211,091,18	3.444.810.883.65
SUM USSGL					3.042.761.806.58	525,260,168,25	123,211,091,18	3.444.810.883.65
412900	D	_	TFMA57653100	TRANSFERS IMTP	-5,200,000,000.00	0.00	400,000,000.00	-5,600,000,000.00
SUM BEA / YEAR OF BA			11 100 100 100	THURST ETG IMIT	-5,200,000,000.00	0.00	400,000,000.00	-5,600,000,000.00
SUM USSGL					-5,200,000,000.00	0.00	400,000,000.00	-5,600,000,000.00
420100		_	_	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-	-1.569.00	0.00	0.00	-1,569.00
420100	-	-	-	PAID	-1,309.00	0.00	0.00	-1,309.00
		-	-	TOTAL ACTUAL RESOURCES - COLLECTED	11,825,494,932.04	0.00	0.00	11,825,494,932.04
SUM BEA / YEAR OF BA					11.825.493.363.04	0.00	0.00	11.825.493.363.04
SUM USSGL					11,825,493,363.04	0.00	0.00	11,825,493,363.04
439400	D	_	TFMA53110010	INTEREST ON INVESTMENTS	-145.664.934.69	0.00	20.324.437.28	-165.989.371.97
100 100		-	TFMA57653100	TRANSFERS IMTP	5,200,000,000.00	400,000,000.00	0.00	5,600,000,000.00
		_	TFMA58040700	DIESEL AND OTHER FUELS	-724,962,308,90	28.673.920.77	119.773.000.00	-816.061.388.13
		_	TFMA58041200	GASOLINE AND RELATED FUELS	-2,255,454,692.01	81.280.170.41	379,424,000,00	-2,553,598,521.60
		-	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	159,000.00	0.00	0.00	159.000.00
		_	TFMA58041600	TRANSFER OF TAXES TO SPORT FISH (14)	21,308,000.00	5,197,000.00	0.00	26,505,000.00
			TFMA58045800	KEROSENE TRANSFERS	61.853.129.02	8.060.000.00	5.738.730.97	64,174,398.05
		-	XXXXXXXXXXXXX		2.575.382.753.18	0.00	0.00	2.575.382.753.18
SUM BEA / YEAR OF BA		-	^^^^^	DEFAULT CAIVIT	4.732.620.946.60	523,211,091.18	525,260,168,25	4,730,571,869.53
439400	D	-	XXXXXXXXXXX	DEEALILT CAM1	-14,400,876,116.22	0.00	0.00	-14,400,876,116.22
SUM BEA / YEAR OF BA	Ь	-	^^^^^	DEFAULT CAIVIT	-14,400,876,116.22	0.00	0.00	-14,400,876,116.22
SUM BEAT TEAR OF BA					-9.668.255.169.62	523,211,091.18	525.260.168.25	-9,670,304,246.69
531100	_	_	TEMA52440040	INTEREST ON INVESTMENTS	-144,318,738.93	0.00	20,324,437.28	-164,643,176.2
SUM BEA / YEAR OF BA	-	-	I FIVIADO I 10010	INTEREST ON INVESTIMENTS	-144,318,738.93 -144.318.738.93	0.00	20,324,437.28	-164,643,176.2° -164,643,176.2°
SUM BEA / YEAR OF BA					-144,318,738.93	0.00	20,324,437.28	
576500			TFMA57653100	TRANSFERS IMTP	5.200.000.000.00	400.000.000.00		-164,643,176.21
	-	-	1 FIVIA5/653100	I RAINOFERO IMIP			0.00	5,600,000,000.00
SUM BEA / YEAR OF BA					5,200,000,000.00	400,000,000.00	0.00	5,600,000,000.00
	D		TEMA50040700	DIESEL AND OTHER FUELS	5,200,000,000.00	400,000,000.00	0.00	5,600,000,000.00
580400	U	-	TFMA58040700		-724,962,308.90	28,673,920.77	119,773,000.00	-816,061,388.13
		-	TFMA58041200	GASOLINE AND RELATED FUELS	-2,255,454,692.01	81,280,170.41	379,424,000.00	-2,553,598,521.60
		-	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	159,000.00	0.00	0.00	159,000.00
		-	TFMA58041600	TRANSFER OF TAXES TO SPORT FISH (14)	21,308,000.00	5,197,000.00	0.00	26,505,000.00
		-	TFMA58045800	KEROSENE TRANSFERS	61,853,129.02	8,060,000.00	5,738,730.97	64,174,398.05
SUM BEA / YEAR OF BA					-2,897,096,871.89	123,211,091.18	504,935,730.97	-3,278,821,511.68
SUM USSGL					-2,897,096,871.89	123,211,091.18	504,935,730.97	-3,278,821,511.68
Grand Total					0.00	432,857,667,744.29	432,857,667,744.29	0.00

Highway Trust Fund (COMBINED) Balance Sheet (Unaudited) 69X8102

May 31, 2019

Period Name: 2019-08

ACCOUNT TYPE	ACCOUNT DESCRIPTION	ENDING BALANCE
ASSETS	FUND BALANCE WITH TREASURY	1,830,931.84
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE	37,046,995,344.84
	FISCAL SERVICE	
TOTALS		37,048,826,276.68
LIABILITY & EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-43,908,081,246.72
	NET INCOME	6,859,254,970.04
TOTALS		-37,048,826,276.68

Highway Trust Fund - HIGHWAY Balance Sheet (Unaudited) 69X81021 May 31, 2019

Period Name: 2019-08

ACCOUNT TYPE	ACCOUNT DESCRIPTION	ENDING BALANCE
ASSETS	FUND BALANCE WITH TREASURY	1,830,931.84
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE	27,376,691,098.15
	FISCAL SERVICE	
TOTALS		27,378,522,029.99
LIABILITY & EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-32,081,241,687.92
	NET INCOME	4,702,719,657.93
TOTALS		-27,378,522,029.99

Highway Trust Fund - MASS TRANSIT Balance Sheet (Unaudited) 69X81022 May 31, 2019 Period Name: 2019-08

ACCOUNT TYPE	ACCOUNT DESCRIPTION	ENDING BALANCE
ASSETS	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF	9,670,304,246.69
	THE FISCAL SERVICE	
TOTALS		9,670,304,246.69
LIABILITY & EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-11,826,839,558.80
	NET INCOME	2,156,535,312.11
TOTALS		<u>-9,670,304,246.69</u>

Highway Trust Fund (COMBINED) Income Statement (Unaudited) 69X8102 For the Period October 1, 2018 throught May 31, 2019 Period Name: 2019-08

REVENUE TYPE	USSGL	USSGL DESCRIPTIONS	COST CENTER	COST CENTER DESCRIPTION	ACTIVITY	ENDING BALANCE
INCOME	580400	TAX REVENUE COLLECTED - EXCISE	TFMA58040700	DIESEL AND OTHER FUELS	-774,857,655.87	-6,944,294,803.03
			TFMA58040900	HIGHWAY-TYPE TIRE TAX	-37,037,124.47	-336,078,743.79
			TFMA58041000	HEAVY VEHICLE USE TAX	-36,415,647.11	-320,322,352.38
			TFMA58041100	RETAIL TAX ON TRUCKS	-540,512,057.37	-3,085,282,578.41
			TFMA58041200	GASOLINE AND RELATED FUELS	-1,907,699,111.59	-16,339,447,910.91
			TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	0.00	1,000,000.00
			TFMA58041600	TRANSFER OF TAXES TO SPORT FISH (14)	43,993,000.00	244,939,000.00
			TFMA58045800	KEROSENE TRANSFERS	19,710,151.45	545,249,145.71
	SUM USSGL				-3,232,818,444.96	-26,234,238,242.81
	575500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - OTHER	TFMA57550100	TRANSFERS IN - RETURN OF FUNDS	0.00	-65,611.30
	SUM USSGL				0.00	-65,611.30
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-78,435,012.45	-603,219,883.48
	SUM USSGL				-78,435,012.45	-603,219,883.48
	532000	PENALTIES AND FINES REVENUE - NON EXCHANGE	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-1,670,931.84	-13,360,593.10
			TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-472,220.00	-531,480.00
			TFMA53201000	TRAFFIC SAFETY FINES & PENALTIES	-160,000.00	-77,532,219.27
	SUM USSGL				-2,303,151.84	-91,424,292.37
TOTAL					-3,313,556,609.25	-26,928,948,029.96
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT -		TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	4,284,000,000.00	27,259,459,000.00
		OTHER	TFMA57653100	TRANSFERS IMTP	400,000,000.00	5,600,000,000.00
				TRANSFERS TO DOT, TRAFFIC SAFETY	0.00	468,200,000.00
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	0.00	457,000,000.00
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	0.00	3,544,000.00
	SUM USSGL				4,684,000,000.00	33,788,203,000.00
TOTAL					4,684,000,000.00	33,788,203,000.00
Grand Total					1,370,443,390.75	6,859,254,970.04

Highway Trust Fund - Highway Income Statement (Unaudited) 69X81021

For the Period October 1, 2018 throught May 31, 2019

Period Name: 2019-08

REVENUE TYPE	USSGL	USSGL DESCRIPTIONS	COST CENTER	COST CENTER DESCRIPTION	ACTIVITY	ENDING BALANCE
INCOME	580400	TAX REVENUE COLLECTED - EXCISE	TFMA58040700	DIESEL AND OTHER FUELS	-683,758,576.64	-6,128,233,414.90
			TFMA58040900	HIGHWAY-TYPE TIRE TAX	-37,037,124.47	-336,078,743.79
			TFMA58041000	HEAVY VEHICLE USE TAX	-36,415,647.11	-320,322,352.38
			TFMA58041100	RETAIL TAX ON TRUCKS	-540,512,057.37	-3,085,282,578.41
			TFMA58041200	GASOLINE AND RELATED FUELS	-1,609,555,282.00	-13,785,849,389.31
			TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	0.00	841,000.00
			TFMA58041600	TRANSFER OF TAXES TO SPORT FISH (14)	38,796,000.00	218,434,000.00
			TFMA58045800	KEROSENE TRANSFERS	17,388,882.42	481,074,747.66
	SUM USSGL				-2,851,093,805.17	-22,955,416,731.13
	575500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS- IN - OTHER	TFMA57550100	TRANSFERS IN - RETURN OF FUNDS	0.00	-65,611.30
	SUM USSGL				0.00	-65,611.30
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-58,110,575.17	-438,576,707.27
	SUM USSGL				-58,110,575.17	-438,576,707.27
	532000	PENALTIES AND FINES REVENUE - NON EXCHANGE	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-1,670,931.84	-13,360,593.10
			TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-472,220.00	-531,480.00
			TFMA53201000	TRAFFIC SAFETY FINES & PENALTIES	-160,000.00	-77,532,219.27
	SUM USSGL				-2,303,151.84	-91,424,292.37
TOTAL					-2,911,507,532.18	-23,485,483,342.07
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	4,284,000,000.00	27,259,459,000.00
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	0.00	468,200,000.00
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	0.00	457,000,000.00
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	0.00	3,544,000.00
	SUM USSGL				4,284,000,000.00	28,188,203,000.00
TOTAL					4,284,000,000.00	28,188,203,000.00
Grand Total					1,372,492,467.82	4,702,719,657.93

Highway Trust Fund - MASS TRANSIT Income Statement (Unaudited) 69X81022

For the Period October 1, 2018 throught May 31, 2019 Period Name: 2019-08

REVENUE TYPE	USSGL	USSGL DESCRIPTIONS	COST CENTER	COST CENTER DESCRIPTION	ACTIVITY	ENDING BALANCE
INCOME	580400	TAX REVENUE COLLECTED - EXCISE	TFMA58040700	DIESEL AND OTHER FUELS	-91,099,079.23	-816,061,388.13
			TFMA58041200	GASOLINE AND RELATED FUELS	-298,143,829.59	-2,553,598,521.60
			TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	0.00	159,000.00
			TFMA58041600	TRANSFER OF TAXES TO SPORT FISH (14)	5,197,000.00	26,505,000.00
			TFMA58045800	KEROSENE TRANSFERS	2,321,269.03	64,174,398.05
	SUM USSGL				-381,724,639.79	-3,278,821,511.68
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-20,324,437.28	-164,643,176.21
	SUM USSGL				-20,324,437.28	-164,643,176.21
TOTAL					-402,049,077.07	-3,443,464,687.89
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-	TFMA57653100	TRANSFERS IMTP	400,000,000.00	5,600,000,000.00
		OUT - OTHER				
	SUM USSGL				400,000,000.00	5,600,000,000.00
TOTAL					400,000,000.00	5,600,000,000.00
Grand Total					-2,049,077.07	2,156,535,312.11