# Highway Trust Fund 69X8102 June 2015

# **Table of Contents**

	Page(s)
Footnotes	2-3
Trial Balance(s)	4-6
Balance Sheet(s)	7-9
Income Statement(s)	10-12

## Highway Trust Fund 69X8102

#### **Footnotes**

#### (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 Branch (FIB) 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 FIB.

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

Investments are calculated and reported at net cost based on the cost and premium/discount amounts reported to FMB in the investment confirmations and monthly statements of account received from FIB. The market value of investments is calculated and reported by FMB using the recorded investment cost and the market rates published in the October 31, 2013 Treasury Quote file (the last work day of the fiscal year) and unrealized gains and losses are calculated and reported by FMB as the difference between the market value and the investments, net. The investments are exposed to various risks such as interest rate and market risks. Such risks, and the resulting investment market values, may be influenced by changes in economic conditions and market perceptions and expectations. Accordingly, it is at least reasonably possible that material changes to the market values of the investments will occur in the near term.

### Highway Trust Fund 69X8102 Footnotes (Cont'd.)

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 FIB.

#### (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 FIB 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 FIB 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.

			Fisca	al Year-to-Date
	<u>Cu</u>	rrent Month	·	
Highway	\$	43,917.28	\$	1,001,240.79
Mass	\$	10,876.29	\$	373,984.67
Total	\$	54,793.57	\$	1,375,225.46

#### (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 FMS 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) 69X8102 Trial Balance (Unaudited) June 1, 2015 through June 30, 2015

				June 1, 2015 through June 30, 2015				
	Fund:TFM8102DEXXXXXX							
	BEA Category	Year of BA	Cost Center		Beginning Balance Peri			nding Balance
101000 134200	1	-	-	FUND BALANCE WITH TREASURY INTEREST RECEIVABLE - INVESTMENTS	4,609.43	177,077,620,373.60 50,184.14	177,077,620,373.60 54,793.57	
	-	-	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU				
161000	•	-	-	OF THE FISCAL SERVICE	8,296,970,449.54	172,227,319,373.60	173,754,848,019.42	6,769,441,80
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-13,112,371,777.60	0.00	0.00	-13,112,371,77
411400	D	-		INTEREST ON INVESTMENTS MOTOR CARRIER FINES & PENALTIES	1,320,431.89	54,793.57 1.993.560.61	0.00	1,375,22
				HIGHWAY CIVIL TAX PENALTIES	14,189,655.40 1,110,521.00	0.00	0.00	16,183,21 1,110,52
			TFMA58000700	DIESEL AND OTHER FUELS	6,409,191,089.58	848,141,000.00	0.00	7,257,332,08
				HIGHWAY - TYPE TIRES	289,813,582.57	41,288,000.00	0.00	331,101,58
			TFMA58001000	HEAVY VEHICLE USE TAX	326,062,936.58	29,514,000.00	0.00	355,576,93
			TFMA58001100	RETAIL TAX ON TRUCKS	2,575,937,239.52	328,452,000.00	0.00	2,904,389,23
				GASOLINE AND RELATED FUELS	15,441,352,906.39	2,073,329,000.00	0.00	17,514,681,90
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)* TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING	-1,000,000.00	0.00	0.00	-1,000,00
			TFMA58001600	TRUST FUND (14)*	-251,363,000.00	0.00	44,462,000.00	-295,825,00
			TFMA58005800	KEROSENE TRANSFERS	-414,979,690.99	0.00	55,829,000.00	-470,808,69
		BA Sum	1		24,391,635,671.94	3,322,772,354.18	100,291,000.00	27,614,117,02
	Sum BEA				24,391,635,671.94	3,322,772,354.18	100,291,000.00	27,614,117,0
Sum USSGL					24,391,635,671.94	3,322,772,354.18	100,291,000.00	27,614,117,0
412900	D	-		TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT	-24,408,000,000.00	0.00	3,500,000,000.00	-27,908,000,0 -3,000.0
				TRANSFERS IMTP	-3,000,000.00 -4.114.000.000.00	0.00	1,123,000,000.00	-5,237,000,0
				TRANSFERS TO DOT, TRAFFIC SAFETY	-4,114,000,000.00	0.00	1,123,000,000.00	-5,237,000,0 -495,000.0
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	-310,000,000.00	0.00	0.00	-310,000,0
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	-2,037,000.00	0.00	2,010,000.00	-4,047,0
		BA Sum	1		-29,207,037,000.00	0.00	4,750,010,000.00	-33,957,047,0
	Sum BEA				-29,207,037,000.00	0.00	4,750,010,000.00	-33,957,047,0
Sum USSGL					-29,207,037,000.00	0.00	4,750,010,000.00	-33,957,047,0
420100	-	-	-	TOTAL ACTUAL RESOURCES - COLLECTED	13,112,920,525.60	0.00	0.00	13,112,920,5
			-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-548,748.00	0.00	0.00	-548,7
	Sum BEA	BA Sum	1		13,112,371,777.60	0.00 0.00	0.00	13,112,371,7
Sum USSGL					13,112,371,777.60 13,112,371,777.60	0.00	0.00	13,112,371,7 13,112,371,7
439400	D		TEMA53110010	INTEREST ON INVESTMENTS	-1.320.431.89	0.00	54,793.57	-1.375.2
100 100				MOTOR CARRIER FINES & PENALTIES	-14,189,655.40	0.00	1,993,560.61	-16,183,2
			TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-1,110,521.00	0.00	0.00	-1,110,5
			TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	24,408,000,000.00	3,500,000,000.00	0.00	27,908,000,0
				TRANSFERS MASS TRANSIT	3,000,000.00	0.00	0.00	3,000,0
				TRANSFERS IMTP	4,114,000,000.00	1,123,000,000.00	0.00	5,237,000,0
				TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	370,000,000.00 310,000,000.00	125,000,000.00	0.00	495,000,0 310,000,0
			TEMA57655100	TRANSFERS TO DOT, MOTOR CARRIER SAFETT GRANTS	2.037.000.00	2,010,000.00	0.00	4.047.0
				DIESEL AND OTHER FUELS	-6.409.191.089.58	0.00	848,141,000.00	-7,257,332,0
			TFMA58000900	HIGHWAY - TYPE TIRES	-289,813,582.57	0.00	41,288,000.00	-331,101,5
				HEAVY VEHICLE USE TAX	-326,062,936.58	0.00	29,514,000.00	-355,576,9
				RETAIL TAX ON TRUCKS	-2,575,937,239.52	0.00	328,452,000.00	-2,904,389,2
			TFMA58001200	GASOLINE AND RELATED FUELS	-15,441,352,906.39	0.00	2,073,329,000.00	-17,514,681,9
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	1,000,000.00	0.00	0.00	1,000,0
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	251,363,000.00	44,462,000.00	0.00	295,825,0
				KEROSENE TRANSFERS	414,979,690.99	55,829,000.00	0.00	470,808,6
							0.00	
			xxxxxxxxxx	OEFAULI CAMI	-13,112,371,777.60	0.00		-13,112,371,7
		BA Sum	1		-8,296,970,449.54	4,850,301,000.00	3,322,772,354.18	-6,769,441,
	Sum BEA				-8,296,970,449.54	4,850,301,000.00	3,322,772,354.18	-6,769,441,
Sum USSGL 531100			TEMASOMACONO	INTEREST ON INVESTMENTS	-8,296,970,449.54	4,850,301,000.00	<b>3,322,772,354.18</b> 50.184.14	-6,769,441,
531100 532000	D	-		MOTOR CARRIER FINES & PENALTIES	-1,325,041.32 -14.189.655.40	0.00	50,184.14 1,993,560.61	-1,375,; -16,183,;
332000				HIGHWAY CIVIL TAX PENALTIES	-14,169,655.40	0.00	1,993,500.61	-10,103,
		BA Sum			-15,300,176.40	0.00	1,993,560.61	-17,293,
	Sum BEA				-15,300,176.40	0.00	1,993,560.61	-17,293,
Sum USSGL					-15,300,176.40	0.00	1,993,560.61	-17,293,
576500	-	-		TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	24,408,000,000.00	3,500,000,000.00	0.00	27,908,000,
				TRANSFERS MASS TRANSIT TRANSFERS IMTP	3,000,000.00 4,114,000,000.00	0.00 1.123.000.000.00	0.00	3,000, 5,237,000,
				TRANSFERS TO DOT, TRAFFIC SAFETY	4,114,000,000.00 370,000,000.00	1,123,000,000.00	0.00	5,237,000, 495,000,
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	310,000,000.00	0.00	0.00	310,000,
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	2,037,000.00	2,010,000.00	0.00	4,047,
		BA Sum	1		29,207,037,000.00	4,750,010,000.00	0.00	33,957,047,0
	Sum BEA				29,207,037,000.00	4,750,010,000.00	0.00	33,957,047,
Sum USSGL 580000			TEMASCOCCUT	DIESEL AND OTHER FUELS	29,207,037,000.00 -6,409,191,089,58	4,750,010,000.00	0.00 848.141.000.00	33,957,047,0 -7.257.332.0
580000	-	-		DIESEL AND OTHER FUELS HIGHWAY - TYPE TIRES	-6,409,191,089.58 -289,813,582.57	0.00	848,141,000.00 41,288,000.00	-7,257,332,i -331.101.i
				HEAVY VEHICLE USE TAX	-269,613,562.57	0.00	29,514,000.00	-355,576,9
				RETAIL TAX ON TRUCKS	-2,575,937,239.52	0.00	328,452,000.00	-2,904,389,
			TFMA58001200	GASOLINE AND RELATED FUELS	-15,441,352,906.39	0.00	2,073,329,000.00	-17,514,681,9
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	1,000,000.00	0.00	0.00	1,000,
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING	251,363,000.00	44,462,000.00	0.00	295,825,
				TRUST FUND (14)				
		21.0		KEROSENE TRANSFERS	414,979,690.99	55,829,000.00	0.00	470,808,6
		BA Sum			-24,375,015,063.65	100,291,000.00 100,291,000.00	3,320,724,000.00 3,320,724,000.00	-27,595,448,0 -27,595,448,0
	Sum DEA							
Sum USSGL	Sum BEA				-24,375,015,063.65 -24.375,015,063.65	100,291,000.00	3,320,724,000.00	-27,595,448,0

#### Highway Trust Fund - HIGHWAY 69X81021 Trial Balance (Unaudited) June 1, 2015 through June 30, 2015

#### Period Name:2015-09 Fund:TFM8102DEXXXXXX Program:TFMA81021

Mode		BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr Pe	eriod Net Cr	Ending Balance
Mode	101000	-	-	-	FUND BALANCE WITH TREASURY	0.00	140,381,556,160.86	140,381,556,160.86	0.0
BURNADO   THANSTORD   THE SECTION STATEMENT   10.00	134200	-	-	-		3,523.54	40,393.74	43,917.28	0.0
CALLEL ATTREE STATE   COUNTY   STATE OF CREATORS   1,030,000,000   0	161000	_	_	_		6.342.371.753.73	136.665.980.160.86	137.482.420.682.97	5,525,931,231.6
## PRAYSTRATION OF PRIFER ON NOTHING THE STATE OF THE STA									
THANSE   T		-	-	TEMAE2440040	INTEREST ON INVESTMENTS				
TRANSCRIPTOR   PROPERTY COLLET NO. COLLETTOR   110021 00   0.00	411400	Ь	-						
I									1,110,521.
## THANSOCKORD HOSPINAT TYPE TRIES									6,404,980,266.2
THAMSSORID   PROVINCE IN THAMSSORID   PROVINCE IN THE STATE   120   12						289,813,582.57			331,101,582.
THANSOLOGY   PART   THANSOLOGY   THANSOLOG				TFMA58001000	HEAVY VEHICLE USE TAX		29,514,000.00	0.00	355,576,936.5
TFHASSISSISS   TRANSPERS OF TAXES TO LANG & MATCH 147   590,000,000   0.00				TFMA58001100	RETAIL TAX ON TRUCKS	2,575,937,239.52		0.00	2,904,389,239.5
### THANSONICE   THANSTERD FOR TAKES TO SPORT FISH RESTORATION \$ 2,233,0,000   0,0   33,000   34,000   43,500									14,777,414,678.4
## BA Sum ## BA				TFMA58001500		-840,000.00	0.00	0.00	-840,000.
## PANAGOSCIAL DE LA SUM BAS UN 1956.  **SUM 1956.**  **PANAGOSCIAL PANAGOSCIAL PANAGOSCIA				TFMA58001600		-223.926.000.00	0.00	39.308.000.00	-263,234,000.
Sam HSGL   Sam HSGL   Sam HSGL   13,947,722,733.50   2,949,155,477.80   18,566,000   24,112,918.84   13,947,722,733.50   2,949,155,477.80   18,566,000   24,112,918.84   13,947,722,733.50   2,949,155,477.80   18,566,000   24,112,918.84   14,129.94   14,129.									
Sum BEA			DA Cum	TFMA58005800	KERUSENE IRANSFERS				
### ### ### ### ### ### ### ### ### ##		C BE							
## 14200 P	Sum HSSGI	Suili BE	A				2,099,135,477.09		
PRASTRATE   TRANSPERS   TRANSPERS TO DOT, TRAPET SAFETY GRANTS				TEMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION				
THAMSTORD   THAMSTORD   THAMSTORD TO MINESCHANDOLD   310000000   0.00   131000000   0.00   131000000   0.00   131000000   0.00   131000000   0.00   131000000   0.00   1310000000   0.00   131000000   0.00   1310000000   0.0	412300	5							
Sum USSGL   Sum BEA   Sum BEA   Sum BEA   Sum BEA   Sum USSGL   Sum USSGL   Sum USSGL   Sum USSGL   Sum BEA   Sum USSGL   Sum BEA   Sum USSGL   Sum BEA   PRIOR YEAR DELIVES PED ORDERS - OBLIGATIONS PAID   Co. 10.00   Co.									-310.000.000.0
Simul BSOL   Simul BEA									-4,047,000.0
Sum USSCI			BA Sum		,				-28,717,047,000.0
## ADVISION   PRICE		Sum BE							-28,717,047,000.0
Sum USSOL	Sum USSGL					-25,090,037,000.00	0.00	3,627,010,000.00	-28,717,047,000.0
Sum BEA   Sum	420100	-	-	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID				-548,661.0
Sam USSEL   Sam				-	TOTAL ACTUAL RESOURCES - COLLECTED				10,131,235,036.4
Sam USSGL		_							10,130,686,375.4
Sam USSGL		Sum BE	Α						10,130,686,375.4
THMASSCORDS   MOTOR CARRIER FINES & PENALTIES				TELL 50440040	NUTED FOR ON THE FORTHER TO				
TFMA5000000   HIGHWAY COUNT EXPENDATION   24,040,000,000   3,000,000,000   0.00   27,980,000,000   1,110,05	439400	D	-						
TFMASFERS FEDERAL HIGHWAY ADMINISTRATION   24,409,00,000 0   3,500,000,000 0   0.00   27,988,000,000									
THMAS756800   TRANSFERS TO DOT, MISCELLANEOUS   2,077,000.00   2,010.00,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   0.00   310.000,000   330.000,000									
THMAS795500   TRAMSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS   310,000,000.00   0.00   0.00   310,000.00   0.00   4.044,000   4.047,000									
THA65900700									310,000,000.0
TFMASS000700   DIESEL AND OTHER FUELS   5,666,436,266.28   0.00									4,047,000.0
THMAS000900   HIGHWAY-TYPE TIRES					DIESEL AND OTHER FUELS				-6,404,980,266.2
## TFMASS001100 RETAL TAX ON TRUCKS									-331,101,582.5
## TFMASS001200   CASOLINE AND RELATED FUELS   -13,028,114,678,40   0.00   1,749,300,000   1,4777,414,67   ## RASS001600   TRANSFER OF TAXES TO LAND & WATER (14)*   840,000.00   39,308,000.00   0.00   263,224,000   ## RASS001600   TRANSFER OF TAXES TO LAND & WATER (14)*   823,026,000.00   39,308,000.00   0.00   263,224,000   ## RASS001600   TRANSFER OF TAXES TO LAND & WATER (14)*   823,026,000.00   39,308,000.00   0.00   415,391,82   ## RASSO01600   RESSOURCE TRANSFERS*   396,133,824,96   49,228,000.00   0.00   0.00   415,391,82   ## RASSOURCE AND ASSOURCE AND ASSOURCE TRANSFERS*   4,342,217,153,17   3,715,575,000.00   2,899,135,477,89   -5,525,391,22   ## RASSOURCE AND ASSOURCE AND ASSOURCE AND ASSOURCE TRANSFERS*   4,342,217,153,17   3,715,575,000.00   2,899,135,477,89   -5,525,391,22   ## RASSOURCE AND ASSOURCE AND ASSOURCE TRANSFERS*   4,342,217,153,17   3,715,575,000.00   2,899,135,477,89   -5,525,391,22   ## RASSOURCE AND ASSOURCE AND				TFMA58001000	HEAVY VEHICLE USE TAX	-326,062,936.58	0.00	29,514,000.00	-355,576,936.5
TFMA58001600   TRANSFER OF TAXES TO LAND & WATER (14)*   \$40,000.00   0.00				TFMA58001100	RETAIL TAX ON TRUCKS	-2,575,937,239.52	0.00	328,452,000.00	-2,904,389,239.
TFMA58001600   TFMA5900500   TFMA590000   TFMA5900500									-14,777,414,678.4
Fire   BAS un   THMA5005800   KEROSENE TRANSFERS   36,133,24.96   49,280,000.00   0.00   0.00   1.01,30,686,37   0.00   0.00   0.00   1.01,30,686,37   0.00   0.0				TFMA58001500		840,000.00	0.00	0.00	840,000.0
BASIM   SUBSIGNATION   SUBBEA   SUBSIGNATION   SUBBEA   SUBSIGNATION   SUBSIGNATION   SUBSIGNATION   SUBSIGNATION   SUBBEA   SUBSIGNATION   SUBSIGNA				TEMA58001600		223 926 000 00	39 308 000 00	0.00	263,234,000.0
Sum USSGL   Sum BEA   Sum BEA   Sum BEA   Sum BEA   Sum BEA   Sum USSGL   Sum BEA   Sum USSGL   Sum USSGL   Sum BEA   Sum USSGL   Sum BEA   Sum USSGL   Sum USM USM USM USM USM US									
Sum USSGL   Sum BEA   Sum BEA   Sum BEA   Sum BEA   Sum BEA   Sum USSGL   Su				TFMA58005800	KEROSENE TRANSFERS	366,133,824.96	49,258,000.00	0.00	415,391,824.9
Sum USSGL   Sum				XXXXXXXXXXXXX	DEFAULT CAM1	-10,130,686,375.43	0.00	0.00	-10,130,686,375.4
Sum USSGL   Sum			DA 0			0.040.074.750.70	2 745 570 000 00	0.000.405.477.00	E EOE 004 004 (
Sum USSGL   Saturo   -   TFMA53110010   NTEREST ON INVESTMENTS   -969.047.05   -0.00   4.939.35,477.89   -5.525,931.25   -0.001.25   -0.		Ç DE							
Sam	Sum HSSCI	Sum BE	^				3 715 576 000.00		
TFMA5320090		-	-	TFMA53110010	INTEREST ON INVESTMENTS				-1,001,240.
THMA53200900   HIGHWAY CIVIL TAX PENALTIES		D	-						-16,183,216.0
Sum BEA   Sum									-1,110,521.
Sum USSGL   Sum			BA Sum						-17,293,737.0
Sam USSGL   TEMA5765080		Sum BE					0.00		-17,293,737.0
TFMA57654800								1,993,560.61	-17,293,737.0
TFMA57655000	576500	-	-		TRANSFERS FEDERAL HIGHWAY ADMINISTRATION				27,908,000,000.0
TFMA57655100									495,000,000.0
Sum BEA   Sum BEA Sum BEA   Sum BEA Sum BEA   Sum BEA Sum BEA Sum BEA Sum BEA   Sum BEA Sum BEA Sum BEA Sum BEA Sum BEA Sum BEA   Sum BEA									310,000,000.0
Sum BEA   25,990,037,000.00 3,627,010,000.00 0.00 28,717,047,00			21.2	TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS				
Sum USSG    -   TFMA58000700   DIESEL AND OTHER FUELS   -5,664,436,266,28   0.00   748,544,000.00   -331,101,860.000   -331,1		0 DE							
Seminary   Fig.   Fig	Sum HSSCI	Sum BE	^						
TFMA58001000 HIGHWAY - TYPE TIRES - 289.813,582.57 0.00 41,289,000.00 -331,101,58 TFMA58001100 REAL TAX ON TRUCKS - 2,575,937,239.52 0.00 29,514,000.00 -326,576,93 TFMA58001200 GASCLINE AND RELATED FUELS - 13,028,114,678.40 0.00 1,749,300,000.00 -14,777,414,67 TFMA58001500 TRANSFER OF TAXES TO LAND & WATER (14)* 840,000.00 0.00 0.00 0.00 840,00 TFMA58001600 TRANSFER OF TAXES TO SPORT FISH RESTORATION & 223,926,000.00 39,308,000.00 0.00 0.00 263,234,00 TFMA58001600 BOATING TRUST FUND (14)* 223,926,000.00 39,308,000.00 0.00 0.00 415,391,82  Sum BEA Sum USSGL		_		TEMA58000700	DIESEL AND OTHER FLIELS				-6.404.980.266.2
TFMA5801000	300000	_	_						-331,101,582.5
TFMA58001100   RETAIL TAX ON TRUCKS   -2,575,937,239,52   0.00   328,452,000.00   -2,904,389,22									-355.576.936.
TFMA58001200   GASOLINE AND RELATED FUELS   -13,028,114,678,40   0.00   1,749,300,000.00   -14,777,414,67									-2.904.389.239.
TFMA5801500   TRANSFER OF TAXES TO LAND & WATER (14)*   840,000.00   0									-14,777,414,678.
TFMA5801600 TRANSER OF TAXES TO SPORT FISH RESTORATION & 223,926,000.00 39,308,000.00 0.00 263,234,00 263,00 263,0									840,000.
BA Sum BEA Sum									
BA Sum				1FMA58001600		223,926,000.00	39,308,000.00	0.00	263,234,000.0
Sum BEA         -21,285,464,878.39         88,566,000.00         2,897,098,000.00         -24,093,996,87           Sum USSGL         -21,285,464,878.39         88,566,000.00         2,897,098,000.00         -24,093,996,87				TFMA58005800	KEROSENE TRANSFERS				415,391,824.9
Sum USSGL -21,285,464,878.39 88,566,000.00 2,897,098,000.00 -24,093,996,87									-24,093,996,878.3
		Sum BE	Α						-24,093,996,878.3
									-24,093,996,878.3
	TOTAL					0.00	287,377,864,193.35	287,377,864,193.35	<u>0.</u>

#### Highway Trust Fund - MASS TRANSIT 69X81022 Trial Balance (Unaudited) June 1, 2015 through June 30, 2015

Period Name:2015-09 Fund:TFM8102DEXXXXXX Program:TFMA81022

576500

580000

Sum USSGL

Sum USSGL TOTAL

JSSGL	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	0.0			
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	1,085.8	9,790.40	10,876.29	0.00
161000	-	-	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	1,954,598,695.8	1 35,561,339,212.74	36,272,427,336.45	1,243,510,572.10
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-2,981,685,402.1	7 0.00	0.00	-2,981,685,402.17
411400	D	-	TFMA53110010	INTEREST ON INVESTMENTS	363,108.3	8 10,876.29	0.00	373,984.67
			TFMA58000700	DIESEL AND OTHER FUELS	752,754,823.3	0 99,597,000.00	0.00	852,351,823.30
			TFMA58001200	GASOLINE AND RELATED FUELS	2,413,238,227.9	9 324,029,000.00	0.00	2,737,267,227.99
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	-160,000.0	0.00	0.00	-160,000.00
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	-27,437,000.0	0.00	5,154,000.00	-32,591,000.00
			TFMA58005800	KEROSENE TRANSFERS	-48,845,866.0	3 0.00	6,571,000.00	-55,416,866.03
		BA Sum			3,089,913,293.6	4 423,636,876.29	11,725,000.00	3,501,825,169.93
	Sum BEA	(			3,089,913,293.6	4 423,636,876.29	11,725,000.00	3,501,825,169.93
Sum USS	SGL				3,089,913,293.6	4 423,636,876.29	11,725,000.00	3,501,825,169.93
412900	D	-	TFMA57650900	TRANSFERS MASS TRANSIT	-3,000,000.0	0.00	0.00	-3,000,000.00
			TFMA57653100	TRANSFERS IMTP	-4,114,000,000.0	0.00	1,123,000,000.00	-5,237,000,000.0
		BA Sum			-4,117,000,000.0	0.00	1,123,000,000.00	-5,240,000,000.0
	Sum BEA	l .			-4,117,000,000.0	0.00	1,123,000,000.00	-5,240,000,000.00
Sum USS	SGL				-4,117,000,000.0	0.00	1,123,000,000.00	-5,240,000,000.00
420100	-	-	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-87.0	0.00	0.00	-87.00
			-	TOTAL ACTUAL RESOURCES - COLLECTED	2,981,685,489.1	7 0.00	0.00	2,981,685,489.17
		BA Sum			2,981,685,402.1	7 0.00	0.00	2,981,685,402.1
	Sum BEA	l .			2,981,685,402.1	7 0.00	0.00	2,981,685,402.1
Sum USS	SGL				2,981,685,402.1			
439400	D	-	TFMA53110010	INTEREST ON INVESTMENTS	-363,108.3			
			TFMA57650900	TRANSFERS MASS TRANSIT	3,000,000.0			
			TFMA57653100	TRANSFERS IMTP	4,114,000,000.0			
			TFMA58000700	DIESEL AND OTHER FUELS	-752,754,823.3			
			TFMA58001200	GASOLINE AND RELATED FUELS	-2,413,238,227.9			
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	160,000.0	0.00	0.00	160,000.00
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	27,437,000.0	5,154,000.00	0.00	32,591,000.00
			TFMA58005800	KEROSENE TRANSFERS	48,845,866.0	3 6,571,000.00	0.00	55,416,866.03
			XXXXXXXXXXXX	DEFAULT CAM1	-2,981,685,402.1	7 0.00	0.00	-2,981,685,402.17
		BA Sum			-1,954,598,695.8	1 1,134,725,000.00	423,636,876.29	-1,243,510,572.10
	Sum BEA				-1,954,598,695.8	1 1,134,725,000.00	423,636,876.29	-1,243,510,572.10
Sum USS	SGL				-1,954,598,695.8	1 1,134,725,000.00	423,636,876.29	-1,243,510,572.10
531100	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-364,194.2		9,790.40	
			TELLI-TO-0000					

TRANSFERS MASS TRANSIT

DIESEL AND OTHER FUELS

BOATING TRUST FUND (14)\*

KEROSENE TRANSFERS

GASOLINE AND RELATED FUELS

TRANSFER OF TAXES TO LAND & WATER (14)\*
TRANSFER OF TAXES TO SPORT FISH RESTORATION &

TRANSFERS IMTP

3,000,000.00

4,114,000,000.00

4,117,000,000.00

4,117,000,000.00

4,117,000,000.00

-752.754.823.30

-2,413,238,227.99

160,000.00

27,437,000.00

48,845,866.03

-3,089,550,185.26

-3,089,550,185.26

-3,089,550,185.26

0.00

0.00

0.00

0.00

1,123,000,000.00 1,123,000,000.00

1,123,000,000.00

1,123,000,000.00

5,154,000.00

6,571,000.00

11,725,000.00

11,725,000.00

11,725,000.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00 99,597,000.00

324,029,000.00

423,626,000.00

423,626,000.00

423,626,000.00

3,000,000.00

160,000.00

32,591,000.00

55,416,866.03

-3,501,451,185.26

-3,501,451,185.26

-3,501,451,185.26

5,237,000,000.00 **5,240,000,000.00** 

5,240,000,000.00 5,240,000,000.00 -852,351,823.30 -2,737,267,227.99

TFMA57650900

TFMA57653100

TFMA58000700

TFMA58001200

TFMA58001500

TFMA58001600

TFMA58005800

**BA Sum** 

BA Sum

Sum BEA

Sum BEA

### Highway Trust Fund (COMBINED) 69X8102 Balance Sheet (Unaudited) June 30, 2015

Period Name:2015-09	Fund:TFM8102DEXXXXXX	Program: <all></all>

Account Type	Account Description	Ending Balance
ASSETS	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU	6,769,441,803.72
		6,769,441,803.72
		Total: 6,769,441,803.72
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-13,112,371,777.60
	NET INCOME	6,342,929,973.88
		-6,769,441,803.72
		Total: -6,769,441,803.72

### Highway Trust Fund - HIGHWAY 69X81021 Balance Sheet (Unaudited) June 30, 2015

Period Name:2015-09	Fund:TFM8102DEXXXXXX	Program:TFMA81021
---------------------	----------------------	-------------------

Account Type	Account Description	Ending Balance
ASSETS	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU O	5,525,931,231.62
		5,525,931,231.62
		Total: 5,525,931,231.62
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-10,130,686,375.43
	NET INCOME	4,604,755,143.81
		-5,525,931,231.62
		Total: -5,525,931,231.62

### Highway Trust Fund - MASS TRANSIT 69X81022 Balance Sheet (Unaudited) June 30, 2015

Period Name:2015-09	Fund:TFM8102DEXXXXXX	Program:TFMA81022
Account Type	Account Description	Ending Balance
ASSETS	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	1,243,510,572.10
		1 2/2 510 572 10

1100=10	OF THE FISCAL SERVICE	1,= 10,0 10,0 = 110
		1,243,510,572.10
		Total: 1,243,510,572.10
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	<u>-2,981,685,402.17</u>
	NET INCOME	1,738,174,830.07
		-1,243,510,572.10
		Total: -1,243,510,572.10

## Highway Trust Fund (COMBINED) 69X8102

Income Statement (Unaudited)
For the Period October 1, 2014 through June 30, 2015

Period Name:2015-09 Fund:TFM8102DEXXX	Program: <all></all>
---------------------------------------	----------------------

Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	580000	TAX REVENUE COLLECTED - NOT OTHERWISE	TEMA50004000	TFMA58001600 TRANSFER OF TAXES TO SPORT FISH RESTORATION & 44,462,000.00	44.462.000.00	205 025 000 00
		CLASSIFIED	I FIVIAS800 1600		44,462,000.00	295,825,000.00
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	0.00	1,000,000.00
			TFMA58001100	RETAIL TAX ON TRUCKS	-328,452,000.00	-2,904,389,239.52
			TFMA58005800	KEROSENE TRANSFERS	55,829,000.00	470,808,690.99
			TFMA58000900	HIGHWAY - TYPE TIRES	-41,288,000.00	-331,101,582.57
			TFMA58001000	HEAVY VEHICLE USE TAX	-29,514,000.00	-355,576,936.58
			TFMA58001200	GASOLINE AND RELATED FUELS	-2,073,329,000.00	-17,514,681,906.39
			TFMA58000700	DIESEL AND OTHER FUELS	-848,141,000.00	-7,257,332,089.58
	Sum U	JSSGL			-3,220,433,000.00	-27,595,448,063.65
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-50,184.14	-1,375,225.46
	532000	PENALTIES AND FINES REVENUE - NON EXCHANGE	TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	0.00	-1,110,521.00
			TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-1,993,560.61	-16,183,216.01
	Sum U	JSSGL			-1,993,560.61	-17,293,737.01
	Sum				-3,222,476,744.75	-27,614,117,026.12
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	3,500,000,000.00	27,908,000,000.00
			TFMA57653100	TRANSFERS IMTP	1,123,000,000.00	5,237,000,000.00
			TFMA57650900	TRANSFERS MASS TRANSIT	0.00	3,000,000.00
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	2,010,000.00	4,047,000.00
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	0.00	310,000,000.00
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	125,000,000.00	495,000,000.00
	Sum U	JSSGL			4,750,010,000.00	33,957,047,000.00
	Sum				4,750,010,000.00	33,957,047,000.00
	TOTAL				1,527,533,255.25	6,342,929,973.88

### Highway Trust Fund - Highway 69X81021

### Income Statement (Unaudited) For the Period October 1, 2014 through June 30, 2015

Period Name:2015-09	Fund:TFM8102DEXX XXXX	Program:TFMA81021

Revenue Type	USSGL		Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	580000	CLASSIFIED	TFMA58000700	DIESEL AND OTHER FUELS	-748,544,000.00	-6,404,980,266.28
			TFMA58001200	GASOLINE AND RELATED FUELS	-1,749,300,000.00	-14,777,414,678.40
			TFMA58001000	HEAVY VEHICLE USE TAX	-29,514,000.00	-355,576,936.58
			TFMA58000900	HIGHWAY - TYPE TIRES	-41,288,000.00	-331,101,582.57
			TFMA58005800	KEROSENE TRANSFERS	49,258,000.00	415,391,824.96
			TFMA58001100	RETAIL TAX ON TRUCKS	-328,452,000.00	-2,904,389,239.52
	Sum USSGL		TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	0.00	840,000.00
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	39,308,000.00	263,234,000.00
					-2,808,532,000.00	-24,093,996,878.39
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-40,393.74	-1,001,240.79
	532000		TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	0.00	-1,110,521.00
			TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-1,993,560.61	-16,183,216.01
	Sum USSGL				-1,993,560.61	-17,293,737.01
	Sum				-2,810,565,954.35	-24,112,291,856.19
EXPENSES	576500		TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	3,500,000,000.00	27,908,000,000.00
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	2,010,000.00	4,047,000.00
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	0.00	310,000,000.00
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	125,000,000.00	495,000,000.00
	Sum USSGL				3,627,010,000.00	28,717,047,000.00
	Sum				3,627,010,000.00	28,717,047,000.00
TC	TAL				816,444,045.65	4,604,755,143.81

### Highway Trust Fund - MASS TRANSIT 69X81022 Income Statement (Unaudited) For the Period October 1, 2014 through June 30, 2015

Period Name:2015-09	Fund:TFM8102DEXXXXXX	Program:TFMA81022

D T	USSGL	Haard Bassaindan	Cost Center	Cost Center Description	A -45-44	Fudiou Balanca
Revenue Type	USSGL	Ussgl Description			Activity	Ending Balance
INCOME	580000	TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED	TFMA58000700	DIESEL AND OTHER FUELS	-99,597,000.00	-852,351,823.30
			TFMA58001200	GASOLINE AND RELATED FUELS	-324,029,000.00	-2,737,267,227.99
			TFMA58005800	KEROSENE TRANSFERS	6,571,000.00	55,416,866.03
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	0.00	160,000.00
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	5,154,000.00	32,591,000.00
	Sum U	SSGL			-411,901,000.00	-3,501,451,185.26
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-9,790.40	-373,984.67
	Sum				-411,910,790.40	-3,501,825,169.93
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57653100	FMA57653100 TRANSFERS IMTP	1,123,000,000.00	5,237,000,000.00
			TFMA57650900 TRANSFERS MASS TRANSIT	TRANSFERS MASS TRANSIT	0.00	3,000,000.00
	Sum U	SSGL			1,123,000,000.00	5,240,000,000.00
	Sum				1,123,000,000.00	5,240,000,000.00
	TOTAL				711,089,209.60	1,738,174,830.07