# Highway Trust Fund 69X8102

## September 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	l Year-to-Date
	Cu	rrent Month		
Highway	\$	60,118.50	\$	1,353,140.16
Mass	\$	21,083.04	\$	495,110.38
Total	\$	81,201.54	\$	1,848,250.54

#### (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) September 1, 2015 through September 30, 2015

Period Name:2015-12 Fund:TFM8102DEXXXXXX Program:<All>

101000								
	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr 203.392.659.192.93		nding Balance 2.680.992.411.
134200	<u> </u>	-	-	FUND BALANCE WITH TREASURY INTEREST RECEIVABLE - INVESTMENTS	0.00	203,392,659,192.93	81,201.54	2,680,992,411.
161000				INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	10.897.837.590.34	193.578.373.840.30	196.809.015.834.26	7.667.195.596.
331000	_		_	CUMULATIVE RESULTS OF OPERATIONS	-13,112,371,777.60	0.00	0.00	-13.112.371.777.
411400	D	-	TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	0.00	41,811.00		41,811.
			TFMA53110010	INTEREST ON INVESTMENTS	1,767,049.00	81,201.54	0.00	1,848,250.
			TFMA53200800 TFMA53200900	MOTOR CARRIER FINES & PENALTIES HIGHWAY CIVIL TAX PENALTIES	20,352,248.04	2,202,993.50 222.349.00	0.00	22,555,241. 1,630,707.
			TFMA58000700	DIESEL AND OTHER FUELS	8,866,888,386.99	1,490,339,000.00		10,339,498,113.
			TFMA58000900	HIGHWAY - TYPE TIRES	414,692,010.64	86,275,509.31		500,967,519.
			TFMA58001000	HEAVY VEHICLE USE TAX	679,081,408.75	487,624,000.00	16,937,292.16	1,149,768,116.
			TFMA58001100 TFMA58001200	RETAIL TAX ON TRUCKS  GASOLINE AND RELATED FUELS	3,767,637,079.80 21.641.835.749.50	786,688,036.52 3,730,168,457.80	0.00	4,554,325,116. 25,372,004,207.
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	-1,000,000.00	0.00	0.00	-1,000,000.
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	-382,653,000.00	0.00	64,597,000.00	-447,250,000.
		BA Sum	TFMA58005800	KEROSENE TRANSFERS	-575,496,477.98 <b>34,434,512,812.74</b>	0.00 6,583,643,358.67	104,029,375.00 203,292,940.86	-679,525,852. 40,814,863,230.
	Sum Bl		1		34,434,512,812.74	6,583,643,358.67		40,814,863,230.
	M		TFMA57504500	PMT FROM THE GENERAL FUND, HTF	8,068,000,000.00	0.00	0.00	8,068,000,000.
Sum USSG					42,502,512,812.74	6,583,643,358.67		48,882,863,230.
412900	D		TFMA57650800 TFMA57650900	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT	-37,430,000,000.00 -6,000,000.00	0.00	5,600,000,000.00 0.00	-43,030,000,000. -6,000,000.
			TFMA57653100	TRANSFERS IMTP	-6,237,000,000.00	0.00	1,230,000,000.00	-7,467,000,000.
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	-620,000,000.00	0.00	0.00	-620,000,000.
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	-420,000,000.00	0.00	100,000,000.00	-520,000,000.
		BA Sum	TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	-4,047,000.00 -44,717,047,000.00	0.00	0.00 <b>6,930,000,000.00</b>	-4,047,000. -51,647,047,000.
	Sum Bi				-44,717,047,000.00	0.00		-51,647,047,000
Sum USSG	L				-44,717,047,000.00	0.00	6,930,000,000.00	-51,647,047,000.
420100	-			TOTAL ACTUAL RESOURCES - COLLECTED	13,112,920,525.60	0.00	0.00	13,112,920,525.
		BA Sum		PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-548,748.00 13.112.371.777.60	0.00	0.00	-548,748. 13.112.371.777.
	Sum Bi				13,112,371,777.60	0.00	0.00	13,112,371,777.
Sum USSG					13,112,371,777.60	0.00	0.00	13,112,371,777.
439400	D	-		CMIA INTEREST INCOME (.014)*, (.015)*	0.00	0.00	41,811.00	-41,811.
			TFMA53110010 TFMA53200800	INTEREST ON INVESTMENTS MOTOR CARRIER FINES & PENALTIES	-1,767,049.00 -20,352,248.04	0.00		-1,848,250. -22,555,241.
			TFMA53200000	HIGHWAY CIVIL TAX PENALTIES	-1,408,358.00	0.00	222,349.00	-1,630,707.
			TFMA57504500	PMT FROM THE GENERAL FUND, HTF	-8,068,000,000.00	0.00	0.00	-8,068,000,000.
			TFMA57650800 TFMA57650900	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT	37,430,000,000.00 6,000,000.00	5,600,000,000.00	0.00	43,030,000,000. 6,000,000.
			TFMA57650900	TRANSFERS IMTP	6,237,000,000.00	1.230.000.000.00	0.00	7.467.000,000
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	620,000,000.00	0.00	0.00	620,000,000
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	420,000,000.00	100,000,000.00		520,000,000.
			TFMA57655100 TFMA58000700	TRANSFERS TO DOT, MISCELLANEOUS DIESEL AND OTHER FUELS	4,047,000.00 -8.866,888,386,99	0.00 17.729.273.70	0.00 1.490.339.000.00	4,047,000. -10,339,498,113.
			TFMA58000700	HIGHWAY - TYPE TIRES	-414,692,010.64	0.00	86,275,509.31	-500,967,519.
			TFMA58001000	HEAVY VEHICLE USE TAX	-679,081,408.75	16,937,292.16	487,624,000.00	-1,149,768,116.
			TFMA58001100	RETAIL TAX ON TRUCKS	-3,767,637,079.80	0.00	786,688,036.52	-4,554,325,116.
			TFMA58001200 TFMA58001500	GASOLINE AND RELATED FUELS TRANSFER OF TAXES TO LAND & WATER (14)*	-21,641,835,749.50 1.000.000.00	0.00	3,730,168,457.80 0.00	-25,372,004,207 1.000.000
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	382,653,000.00	64,597,000.00	0.00	447,250,000
			TFMA58005800	KEROSENE TRANSFERS	575,496,477.98	104,029,375.00	0.00	679,525,852
		BA Sum	XXXXXXXXXXX	DEFAULT CAM1	-13,112,371,777.60 -10.897.837.590.34	0.00 7.133.292.940.86	0.00 6.583.643.358.67	-13,112,371,777. -10.348.188.008.
	Sum Bi		1		-10,897,837,590.34	7,133,292,940.86		-10,348,188,008
Sum USSG	L				-10,897,837,590.34	7,133,292,940.86		-10,348,188,008.
531000	D			CMIA INTEREST INCOME (.014)*, (.015)*	0.00	0.00	41,811.00	-41,811.
531100 532000	- D	-	TFMA53110010 TFMA53200800	INTEREST ON INVESTMENTS MOTOR CARRIER FINES & PENALTIES	-1,767,049.00 -20,352,248.04	0.00	81,201.54 2,202,993.50	-1,848,250 -22,555,241
	_		TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-1,408,358.00	0.00	222,349.00	-1,630,707
		BA Sum	1		-21,760,606.04	0.00	2,425,342.50	-24,185,948
					-21,760,606,04	0.00		-24,185,948 -24,185,948
Sum USSCI	Sum Bi	EA						
Sum USSG			TFMA57504500	PMT FROM THE GENERAL FUND, HTF	-21,760,606.04 -21,760,606.04 -8,068,000,000.00	0.00 0.00	2,425,342.50	
		- -	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	-21,760,606.04 -8,068,000,000.00 37,430,000,000.00	0.00 0.00 5,600,000,000.00	0.00 0.00	-8,068,000,000 43,030,000,000
575000		- -	TFMA57650800 TFMA57650900	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT	-21,760,606.04 -8,068,000,000.00 37,430,000,000.00 6,000,000.00	0.00 0.00 5,600,000,000.00 0.00	0.00 0.00 0.00	-8,068,000,000 43,030,000,000 6,000,000
575000		- -	TFMA57650800 TFMA57650900 TFMA57653100	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT TRANSFERS IMTP	-21,760,606.04 -8,068,000,000.00 37,430,000,000.00 6,000,000.00 6,237,000,000.00	0.00 0.00 5,600,000,000.00 0.00 1,230,000,000.00	0.00 0.00 0.00 0.00	-8,068,000,000. 43,030,000,000. 6,000,000. 7,467,000,000.
575000		: :	TFMA57650800 TFMA57650900 TFMA57653100 TFMA57654800 TFMA57655000	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT TRANSFERS IN TARFIC SAFETY TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	-21,760,606.04 -8,068,000,000.00 37,430,000,000.00 6,000,000.00 6,237,000,000.00 620,000,000.00	0.00 0.00 5,600,000,000.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	-8,068,000,000. 43,030,000,000. 6,000,000. 7,467,000,000. 620,000,000. 520,000,000.
575000		·	TFMA57650800 TFMA57650900 TFMA57653100 TFMA57654800 TFMA57655000 TFMA57655100	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT TRANSFERS INTP TRANSFERS TO DOT, TRAFFIC SAFETY	-21,760,606.04 -8,068,000,000.00 37,430,000,000.00 6,000,000.00 62,237,000,000.00 420,000,000.00 4,047,000.00	0.00 0.00 5,600,000,000.00 0.00 1,230,000,000.00 100,000,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	-8,068,000,000 43,030,000,000 6,000,000 7,467,000,000 620,000,000 520,000,000 4,047,000
575000	: :	- - BA Sum	TFMA57650800 TFMA57650900 TFMA57653100 TFMA57654800 TFMA57655000 TFMA57655100	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT TRANSFERS IN TARFIC SAFETY TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	-21,760,606.04 -8,068,000,000.00 37,430,000,000.00 6,000,000.00 620,000,000.00 420,000,000.00 420,000,000.00 4,047,000.00 44,717,047,000.00	0.00 0.00 5,600,000,000.00 0.00 1,230,000,000.00 0.00 100,000,000.00 0.00 6,930,000,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	-8,068,000,000 43,030,000,000 6,000,000 7,467,000,000 620,000,000 520,000,000 4,047,000 51,647,047,000
575000	L · · · · · · · · · · · · · · · · · · ·	- - BA Sum	TFMA57650800 TFMA57650900 TFMA57653100 TFMA57654800 TFMA57655000 TFMA57655100	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT TRANSFERS IMTP TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS TRANSFERS TO DOT, MISCELLANEOUS	-21,760,606.04 -8,068,000,000.00 37,430,000,000.00 6,000,000.00 62,237,000,000.00 420,000,000.00 4,047,000.00	0.00 0.00 5,600,000,000.00 0.00 1,230,000,000.00 100,000,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	-8,068,000,000 43,030,000,000 6,000,000 7,467,000,000 620,000,000 520,000,000 4,047,000 51,647,047,000 51,647,047,000
575000 576500	L · · · · · · · · · · · · · · · · · · ·	- - BA Sum	TFMA57650800 TFMA57650900 TFMA57653100 TFMA57654800 TFMA57655000 TFMA57655100	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT TRANSFERS MITP TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS TRANSFERS TO DOT, MISCELLANEOUS  DIESEL AND OTHER FUELS	-21,760,66.04 -8,068,000,000.00 37,430,000,000.00 6,000,000.00 6220,000,000.00 420,000,000.00 4,047,000.00 44,717,047,000.00 44,717,047,000.00 -8,866,883,369	0.00 0.00 5,600,000,000.00 0.00 1,230,000,000.00 0.00 100,000,000.00 0.00 6,930,000,000.00 6,930,000,000.00 17,729,273.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	-8,068,000,000 43,030,000,000 6,000,000 7,467,000,000 620,000,000 4,047,000 51,647,047,000 51,647,047,000 -10,339,498,113
575000 576500 Sum USSGi	L · · · · · · · · · · · · · · · · · · ·	- - BA Sum	TFMA57650800 TFMA57650900 TFMA57653100 TFMA57653100 TFMA57654000 TFMA57655100 TFMA57655100 TFMA58000700 TFMA58000700	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT TRANSFERS MASS TRANSIT TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS TRANSFERS TO DOT, MISCELLANEOUS  DIESEL AND OTHER FUELS HIGHWAY - TYPE TIRES	21,760,666,04 8.088,000,000.00 37,430,000,000.00 6,237,000,000.00 6220,000,000.00 420,000,000.00 4,047,000.00 44,717,047,000.00 44,717,047,000.00 44,717,047,000.00 44,714,047,000.00 44,714,047,000.00	0.00 0.00 5,600,000,000.00 0.00 1,230,000,000.00 100,000,000 6,330,000,000.00 6,330,000,000.00 6,330,000,000.00 17,729,273.70	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	-8,068,000,000 43,030,000,000 6,000,000 7,467,000,000 620,000,000 520,000,000 4,047,000 51,647,047,000 51,647,047,000 51,647,047,000 10,339,488,113 -500,967,519
575000 576500 Sum USSGi	L · · · · · · · · · · · · · · · · · · ·	- - BA Sum	TFMA57650800 TFMA57650900 TFMA57653100 TFMA57654800 TFMA57655000 TFMA57655100	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT TRANSFERS MITP TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS TRANSFERS TO DOT, MISCELLANEOUS  DIESEL AND OTHER FUELS	-21,760,66.04 -8,068,000,000.00 37,430,000,000.00 6,000,000.00 6220,000,000.00 420,000,000.00 4,047,000.00 44,717,047,000.00 44,717,047,000.00 -8,866,883,369	0.00 0.00 5,600,000,000.00 0.00 1,230,000,000.00 0.00 100,000,000.00 0.00 6,930,000,000.00 6,930,000,000.00 17,729,273.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	-8,068,000,000 43,030,000,000 6,000,000 7,467,000,000 520,000,000 5,047,007,000 51,647,047,000 51,647,047,000 -10,339,498,113 -500,967,519 1,149,768,116
575000 576500 Sum USSGi	L · · · · · · · · · · · · · · · · · · ·	- - BA Sum	TFMA57650800 TFMA57650900 TFMA576583100 TFMA57654800 TFMA57655000 TFMA57655100 TFMA57655100 TFMA58001000 TFMA58001000 TFMA58001100 TFMA58001100 TFMA58001100	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT TRANSFERS MITP TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, MITOR CARRIER SAFETY GRANTS TRANSFERS TO DOT, MISCELLANEOUS  DIESEL AND OTHER FUELS HIGHWAY - TYPE TIRES HIGHWAY - TYPE TIRES HEAVY VEHICLE USE TAX RETAIL TAX ON TRUCKS GASQUINE AND RELATED FUELS	21,760,666.04 8.088,000,000.00 37,430,000,000.00 6,237,000,000.00 622,000,000.00 420,000,000.00 4,047,000.00 44,717,047,000.00 44,717,047,000.00 44,717,047,000.00 58,866,888,386-99 414,692,010.64 679,081,408.75 -3,767,637,079.80 21,641,835,749-9	0.00 5,600,000,000,000 1,230,000,000,000 10,000,000,000 0,000 100,000,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	-8,068,000,000 43,030,000,000 6,000,000 7,467,000,000 520,000,000 520,000,000 51,647,047,000 51,647,047,000 -10,339,498,113 -500,967,519 -1,149,768,116 -4,554,325,116
575000 576500 Sum USSGi	L · · · · · · · · · · · · · · · · · · ·	- - BA Sum	TFMA57650800 TFMA57650900 TFMA57653100 TFMA57653100 TFMA57654800 TFMA57655000 TFMA57655000 TFMA58000900 TFMA58001000 TFMA58001100 TFMA58001100 TFMA58001500	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT TRANSFERS INTP TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS TRANSFERS TO DOT, MISCELLANEOUS  DIESEL AND OTHER FUELS HIGHWAY - TYPE TIRES HEAVY VEHICLE USE TAX RETAIL TAX ON TRUCKS GASQUINE AND RELATED FUELS TRANSFER OF TAXES TO LAND & WATER (14)*	21,760,666,04 8,088,000,000,00 37,430,000,000,00 6,000,000,000,000 6,237,000,000,000 420,000,000,000 4,047,000,000 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 414,832,010,41 679,081,408,75 3,767,637,079,80 -21,641,835,749,50	.000 5,600,000,000,000 1,230,000,000,000 10,000,000,000 100,000,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	-8,068,000,000 43,030,000,000 6,000,000 7,467,000,000 520,000,000 4,047,007 51,647,047,000 51,647,047,000 10,339,498,113 -500,967,519 -1,149,768,116 -4,554,325,116 -25,372,004,207
575000 576500 Sum USSGi	L · · · · · · · · · · · · · · · · · · ·	- - BA Sum	TFMA57650800 TFMA57650900 TFMA57650900 TFMA57654800 TFMA57655000 TFMA57655000 TFMA58000700 TFMA58000700 TFMA58001000 TFMA58001100 TFMA58001200 TFMA58001500 TFMA58001500 TFMA58001500 TFMA58001500 TFMA58001500	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT TRANSFERS INTP TRANSFERS INTP TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, MISCELLANEOUS  DIESEL AND OTHER FUELS HIGHWAY - TYPE TIRES HEAVY VEHICLE USE TAX RETAIL TAX ON TRUCKS GASQUINE AND RELATED FUELS TRANSFER OF TAXES TO SOROT FISH RESTORATION & BOATING TRUST FUND (14)* TRANSFER OF TAXES TO SOROT FISH RESTORATION & BOATING TRUST FUND (14)*	21,760,666.04 8.088,000,000.00 37,430,000,000.00 6,237,000,000.00 620,000,000.00 420,000,000.00 4,047,000,000 44,717,047,000.00 44,717,047,000.00 44,717,047,000.00 58,666,883,369 414,692,010.64 679,081,408.75 -3,767,637,079.80 21,641,835,749.50 1,000,000.00 382,653,000.00	0.00 5,600,000,000,000 1,230,000,000,000 10,000,000,000 100,000,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	-8,068,000,000 43,030,000,000 6,000,000 7,467,000,000 520,000,000 51,647,047,000 51,647,047,000 51,647,047,000 10,339,498,113 -500,967,519 4,554,325,116 -4,554,325,116 -4,554,325,116 -4,554,325,116 -4,554,325,116 -4,554,325,116 -4,554,325,116
575000 576500 Sum USSGi	L · · · · · · · · · · · · · · · · · · ·	- - BA Sum	TFMA57650800 TFMA77650800 TFMA776508100 TFMA57653100 TFMA57655000 TFMA57655000 TFMA57655000 TFMA58000900 TFMA58001000 TFMA58001000 TFMA58001100 TFMA58001000 TFMA58001000 TFMA58001500 TFMA58001500 TFMA58001500 TFMA58001500	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT TRANSFERS INTP TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS TRANSFERS TO DOT, MISCELLANEOUS  DIESEL AND OTHER FUELS HIGHWAY - TYPE TIRES HEAVY VEHICLE USE TAX RETAIL TAX ON TRUCKS GASQUINE AND RELATED FUELS TRANSFER OF TAXES TO LAND & WATER (14)*	21,760,666,04 8,088,000,000,00 37,430,000,000,00 6,000,000,000,000 6,237,000,000,000 420,000,000,000 4,047,000,000 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 414,832,010,41 679,081,408,75 3,767,637,079,80 -21,641,835,749,50	.000 5,600,000,000,000 1,230,000,000,000 10,000,000,000 100,000,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	-8,068,000,000 43,033,000,000 6,000,000 7,467,000,000 520,0000,000 520,0000,000 51,647,047,000 51,647,047,000 51,647,047,000 10,339,490,010 11,339,490,40 11,339,490,40 11,339,490,40 11,339,490,40 11,339,490,40 11,339,490,40 11,339,490,40 11,339,490,40 11,339,40
575000 576500 Sum USSGi	L . Sum Bi	BA Sun	TFMA57650800 TFMA77650800 TFMA776508100 TFMA57653100 TFMA57655000 TFMA57655000 TFMA57655000 TFMA58000900 TFMA58001000 TFMA58001000 TFMA58001100 TFMA58001000 TFMA58001000 TFMA58001500 TFMA58001500 TFMA58001500 TFMA58001500	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT TRANSFERS INTP TRANSFERS INTP TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, MISCELLANEOUS  DIESEL AND OTHER FUELS HIGHWAY - TYPE TIRES HEAVY VEHICLE USE TAX RETAIL TAX ON TRUCKS GASQUINE AND RELATED FUELS TRANSFER OF TAXES TO SOROT FISH RESTORATION & BOATING TRUST FUND (14)* TRANSFER OF TAXES TO SOROT FISH RESTORATION & BOATING TRUST FUND (14)*	21,760,666,04 8,088,000,000,00 37,430,000,000,00 6,237,000,000,00 622,000,000,00 42,000,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 44,717,047,000,00 24,000,000,000,000 24,717,047,000,00 38,866,888,386,39 414,682,010,40 679,081,408,75 3,767,637,079,00 1,000,000,00 382,653,000,00 575,496,477.89	.000 5,600,000,000,000 0,000 1,230,000,000,000 0,000 100,000,000,000 0,000 6,330,000,000,000 17,729,273,700 0,000,000,000 0,000 0,000,000,000 0,000,000,000 0,000,000,000 0,000,000,000,000 0,000,000,000,000 0,000,000,000,000,000 0,000,000,000,000,000 0,000,000,000,000,000 0,000,000,000,000,000 0,000,000,000,000,000 0,000,000,000,000,000 0,000,000,000,000,000 0,000,000,000,000,000 0,000,000,000,000,000 0,000,000,000,000,000 0,000,000,000,000,000 0,000,000,000,000 0,000,000,000,000 0,000,000,000,000 0,000,000,000,000 0,000,000,000,000 0,000,000 0,000 0,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	-8,068,000,000, 43,030,000,000, 6,000,000, 6,000,000, 520,000,000, 520,000,000, 51,647,047,000, 51,647,047,000, 51,647,047,000, 51,647,047,000, 51,647,047,000, 61,039,048,113, -500,967,519, 1,149,768,116, -4,554,325,116, -4,554,325,116, -4,554,325,116, -4,554,325,116, -4,554,325,116, -4,578,787,120, -40,788,787,220, -40,788,787,220, -40,788,787,220, -40,788,787,220,

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

Period Name:2015-12 Fund:TFM8102DEXXXXXX	Program:TFMA81021
--	-------------------

	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description				nding Balance
101000	-	-	-	FUND BALANCE WITH TREASURY	0.00	149,279,926,582.25	146,898,388,802.91	2,381,537,77
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	0.00	60,118.50	60,118.50	
161000	_	_	_	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	7,846,053,820.81	141,017,203,279.31	143,454,315,356.31	5,408,941,74
331000				OUNTIL ATIVE DECLITE OF OPENATIONS	40 400 000 075 40	0.00	0.00	40 400 000 07
	- D	-	TEMA53100500	CUMULATIVE RESULTS OF OPERATIONS  CMIA INTEREST INCOME (.014)*, (.015)*	-10,130,686,375.43 0.00	41,811.00	0.00	-10,130,686,37 41.81
411400	В	-	TFMA53100500	INTEREST ON INVESTMENTS	1,293,021.66	60,118.50	0.00	1,353,14
				MOTOR CARRIER FINES & PENALTIES	20,352,248.04	2,202,993.50	0.00	22,555,24
				HIGHWAY CIVIL TAX PENALTIES	1,408,358.00	2,202,993.50	0.00	1,630,70
				DIESEL AND OTHER FUELS	7,825,888,923.47	1,315,294,000.00	15,453,464.28	9,125,729,45
				HIGHWAY - TYPE TIRES	414.692.010.64	86.275.509.31	0.00	500.967.5
				HEAVY VEHICLE USE TAX	679,081,408.75	487,624,000.00	16,937,292.16	1,149,768,1
				RETAIL TAX ON TRUCKS	3.767.637.079.80	786.688.036.52	0.00	4.554.325.1
				GASOLINE AND RELATED FUELS	18,259,560,362.04	3,147,202,408.11	0.00	21,406,762,7
			TFMA58001500		-840,000,00	0.00	0.00	-840.0
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	-339,899,000.00	0.00	57,011,000.00	-396.910.0
				KEROSENE TRANSFERS	-507,759,967,02	0.00	91,783,767.16	-599.543.7
		BA Sum	11 1111 100000000	NETROCAL TIVING ETG	30,121,414,445.38	5,825,611,225.94	181,185,523.60	35,765,840,1
	Sum BE				30,121,414,445.38	5,825,611,225.94	181,185,523.60	35,765,840,1
	M	-	TFMA57504500	PMT FROM THE GENERAL FUND, HTF	6.068.000.000.00	0.00	0.00	6.068.000.0
Sum USSGI	L				36.189.414.445.38	5.825.611.225.94	181,185,523.60	41.833.840.1
412900	D	-	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	-37,430,000,000,00	0.00	5,600,000,000,00	-43.030.000.0
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	-620.000,000.00	0.00	0.00	-620,000,0
				TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	-420,000,000.00	0.00	100,000,000.00	-520,000,0
			TFMA57655100		-4,047,000.00	0.00	0.00	-4,047,
		BA Sum			-38,474,047,000.00	0.00	5,700,000,000.00	-44,174,047,0
	Sum BE				-38,474,047,000.00	0.00	5,700,000,000.00	-44,174,047,
Sum USSGI	L				-38,474,047,000.00	0.00	5,700,000,000.00	-44,174,047,
420100	-		-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-548,661.00	0.00	0.00	-548,0
			-	TOTAL ACTUAL RESOURCES - COLLECTED	10,131,235,036.43	0.00	0.00	10,131,235,0
		BA Sum			10.130.686.375.43	0.00	0.00	10,130,686,3
	Sum BE	A			10,130,686,375.43	0.00	0.00	10,130,686,
Sum USSGI					10,130,686,375.43	0.00	0.00	10,130,686,
439400	D	-	TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	0.00	0.00	41,811.00	-41,8
			TFMA53110010	INTEREST ON INVESTMENTS	-1,293,021.66	0.00	60,118.50	-1,353,
				MOTOR CARRIER FINES & PENALTIES	-20,352,248.04	0.00	2,202,993.50	-22,555,
				HIGHWAY CIVIL TAX PENALTIES	-1,408,358.00	0.00	222,349.00	-1,630,
			TFMA57504500	PMT FROM THE GENERAL FUND, HTF	-6,068,000,000.00	0.00	0.00	-6,068,000,0
			TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	37,430,000,000.00	5,600,000,000.00	0.00	43,030,000,0
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	620,000,000.00	0.00	0.00	620,000,0
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	420,000,000.00	100,000,000.00	0.00	520,000,0
			TFMA57655100		4,047,000.00	0.00	0.00	4,047,0
			TFMA58000700	DIESEL AND OTHER FUELS	-7,825,888,923.47	15,453,464.28	1,315,294,000.00	-9,125,729,4
				HIGHWAY - TYPE TIRES	-414,692,010.64	0.00	86,275,509.31	-500,967,5
			TFMA58001000	HEAVY VEHICLE USE TAX	-679,081,408.75	16,937,292.16	487,624,000.00	-1,149,768,
				RETAIL TAX ON TRUCKS	-3,767,637,079.80	0.00	786,688,036.52	-4,554,325,
				GASOLINE AND RELATED FUELS	-18,259,560,362.04	0.00	3,147,202,408.11	-21,406,762,
				TRANSFER OF TAXES TO LAND & WATER (14)*	840,000.00	0.00	0.00	840,
				TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	339,899,000.00	57,011,000.00	0.00	396,910,0
				KEROSENE TRANSFERS	507,759,967.02	91,783,767.16	0.00	599,543,7
			XXXXXXXXXXX	DEFAULT CAM1	-10,130,686,375.43	0.00	0.00	-10,130,686,3
		BA Sum			-7,846,053,820.81	5,881,185,523.60	5,825,611,225.94	-7,790,479,5
	Sum BE	A			-7,846,053,820.81	5,881,185,523.60	5,825,611,225.94	-7,790,479,
Sum USSGI					-7,846,053,820.81	5,881,185,523.60	5,825,611,225.94	-7,790,479,
531000	D	-		CMIA INTEREST INCOME (.014)*, (.015)*	0.00	0.00	41,811.00	-41,
531100	-	-		INTEREST ON INVESTMENTS	-1,293,021.66	0.00	60,118.50	-1,353,
532000	D	-		MOTOR CARRIER FINES & PENALTIES	-20,352,248.04	0.00	2,202,993.50	-22,555,
			FMA53200900	HIGHWAY CIVIL TAX PENALTIES	-1,408,358.00	0.00	222,349.00	-1,630,
	_	BA Sum			-21,760,606.04	0.00	2,425,342.50	-24,185,
	Sum BE	A			-21,760,606.04	0.00	2,425,342.50	-24,185,
Sum USSGI	L		TEMA 5750 4500	DAT EDOM THE OFNEDAL FIND LITE	-21,760,606.04	0.00	2,425,342.50	-24,185,
575000	-	-		PMT FROM THE GENERAL FUND, HTF	-6,068,000,000.00	0.00	0.00	-6,068,000,
576500	-	-	TFMA57650800		37,430,000,000.00	5,600,000,000.00	0.00	43,030,000,
			TFMA57654800 TFMA57655000	TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	620,000,000.00	0.00	0.00	620,000,
					420,000,000.00	100,000,000.00	0.00	520,000,
		BA Sum	1 FWA5/655100	TRANSFERS TO DOT, MISCELLANEOUS	4,047,000.00 38.474.047.000.00	0.00 <b>5,700,000,000.00</b>	0.00	4,047, <b>44,174,047</b> ,
	Sum BE				38,474,047,000.00	5,700,000,000.00	0.00	44,174,047,
Cum HCCC								
Sum USSGI 580000	4		TEMA 50000700	DIESEL AND OTHER FUELS	38,474,047,000.00 -7,825,888,923.47	<b>5,700,000,000.00</b> 15,453,464.28	0.00 1,315,294,000.00	<b>44,174,047</b> , -9.125,729.
550000	-	-		HIGHWAY - TYPE TIRES	-414,692,010.64	15,453,464.28	86,275,509.31	-9,125,729, -500,967,
				HEAVY VEHICLE USE TAX	-414,692,010.64	16.937.292.16	487.624.000.00	-500,967,
				RETAIL TAX ON TRUCKS GASOLINE AND RELATED FUELS	-3,767,637,079.80 -18,259,560,362,04	0.00	786,688,036.52 3.147,202,408,11	-4,554,325 -21,406,762
			TFMA58001200 TFMA58001500		-18,259,560,362.04 840.000.00	0.00	3,147,202,408.11	-21,406,762, 840.
				TRANSPER OF TAYER TO RECEPT FIRE DESTORATION & ROATING TRUST FUND (4.45)				
				TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	339,899,000.00	57,011,000.00	0.00	396,910,
			FMA58005800	KEROSENE TRANSFERS	507,759,967.02	91,783,767.16	0.00	599,543,
		BA Sum			-30,098,360,817.68	181,185,523.60	5,823,083,953.94	-35,740,259,
	Sum BE	A			-30,098,360,817.68	181,185,523.60	5,823,083,953.94	-35,740,259,
Sum USSGI TOTAL					-30,098,360,817.68 0.00	181,185,523.60 307.885.172.253.20	5,823,083,953.94 307,885,172,253.20	-35,740,259

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

riod Name:2015-12	Fund:TFM8102DEXXXXXX	Program:TFMA81022						
SSGL	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	Beginning Balance Per	riod Net Dr Pe	riod Net Cr Er	nding Balance
101000	-	-	-	FUND BALANCE WITH TREASURY	0.00	54,112,732,610.68	53,813,277,978.25	299,454,632.4
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	0.00	21,083.04	21,083.04	0.0
161000	-	-	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	3,051,783,769.53	52,561,170,560.99	53,354,700,477.95	2,258,253,852.5
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-2.981.685.402.17	0.00	0.00	-2.981.685.402.1
411400	D	-	TFMA53110010	INTEREST ON INVESTMENTS	474.027.34	21.083.04	0.00	495,110.3
			TFMA58000700	DIESEL AND OTHER FUELS	1.040.999.463.52	175.045.000.00	2.275.809.42	1,213,768,654,1
			TFMA58001200	GASOLINE AND RELATED FUELS	3.382.275.387.46	582.966.049.69	0.00	3,965,241,437,
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	-160,000,00	0.00	0.00	-160,000,0
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	-42,754,000.00	0.00	7,586,000.00	-50,340,000.0
			TFMA58005800	KEROSENE TRANSFERS	-67,736,510.96	0.00	12,245,607.84	-79,982,118.
		BA Sum			4.313.098.367.36	758.032.132.73	22,107,417,26	5.049.023.082.
	Sum BEA				4,313,098,367.36	758,032,132.73	22,107,417.26	5,049,023,082.
	М	-	TFMA57504500	PMT FROM THE GENERAL FUND, HTF	2,000,000,000.00	0.00	0.00	2,000,000,000.
Sum USSGL					6.313.098.367.36	758.032.132.73	22.107.417.26	7.049.023.082.
412900	D	-	TFMA57650900	TRANSFERS MASS TRANSIT	-6,000,000.00	0.00	0.00	-6,000,000.
			TFMA57653100	TRANSFERS IMTP	-6,237,000,000.00	0.00	1,230,000,000.00	-7,467,000,000.
		BA Sum			-6.243.000.000.00	0.00	1,230,000,000,00	-7.473.000.000.
	Sum BEA				-6.243.000.000.00	0.00	1,230,000,000.00	-7.473.000,000.
Sum USSGL					-6,243,000,000.00	0.00	1,230,000,000.00	-7.473.000,000.
420100	_	-		PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-87.00	0.00	0.00	-87.
120100				TOTAL ACTUAL RESOURCES - COLLECTED	2.981.685.489.17	0.00	0.00	2.981.685.489.
		BA Sum		TO THE POST OF LEGISLATION OF LEGISL	2,981,685,402.17	0.00	0.00	2,981,685,402.
	Sum BEA				2,981,685,402.17	0.00	0.00	2,981,685,402.
Sum USSGL		•			2.981.685.402.17	0.00	0.00	2,981,685,402.
439400	D	-	TEMA53110010	INTEREST ON INVESTMENTS	-474,027.34	0.00	21.083.04	-495,110.3
400400				PMT FROM THE GENERAL FUND. HTF	-2,000,000,000.00	0.00	0.00	-2,000,000,000.0
				TRANSFERS MASS TRANSIT	6.000.000.00	0.00	0.00	6.000.000
				TRANSFERS IMTP	6.237.000.000.00	1,230,000,000,00	0.00	7.467.000.000.
				DIESEL AND OTHER FUELS	-1.040.999.463.52	2.275.809.42	175.045.000.00	-1,213,768,654
				GASOLINE AND RELATED FUELS	-3.382.275.387.46	0.00	582.966.049.69	-3.965.241.437.
				TRANSFER OF TAXES TO LAND & WATER (14)*	160.000.00	0.00	0.00	160.000.
				TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	42.754.000.00	7.586.000.00	0.00	50.340.000.
				KEROSENE TRANSFERS	67,736,510.96	12.245.607.84	0.00	79.982.118.
				DEFAULT CAM1	-2,981,685,402.17	0.00	0.00	-2.981.685.402.
		BA Sum	^^^^	DELAGET CANT	-3,051,783,769.53	1,252,107,417.26	758.032.132.73	-2,557,708,485.0
	Sum BEA							
Sum USSGL					-3,051,783,769.53 -3,051,783,769.53	1,252,107,417.26 1,252,107,417,26	758,032,132.73 758.032.132.73	-2,557,708,485. -2,557,708,485.
531100	_	_	TEMA53110010	INTEREST ON INVESTMENTS	-3,051,763,769.53	0.00	21.083.04	-2,557,706,465. -495,110.
575000		-		PMT FROM THE GENERAL FUND. HTF	-2.000.000.000.00	0.00	0.00	-2,000,000,000
576500	-			TRANSFERS MASS TRANSIT	6,000,000.00	0.00	0.00	6,000,000
370300	_	-		TRANSFERS IMTP	6,237,000,000.00	1,230,000,000.00	0.00	7,467,000,000
		BA Sum	11 IVIA37033100	TONIO ETO INTI	6,237,000,000.00	1,230,000,000.00	0.00	7,467,000,000.
	Sum BEA				6,243,000,000.00	1,230,000,000.00	0.00	7,473,000,000.
Cum HOOOI		4					0.00	
Sum USSGL			TEMA50000700	DIESEL AND OTHER FUELS	6,243,000,000.00	1,230,000,000.00		7,473,000,000.
580000	-	-		DIESEL AND OTHER FUELS	-1,040,999,463.52	2,275,809.42	175,045,000.00	-1,213,768,654.
				GASOLINE AND RELATED FUELS	-3,382,275,387.46	0.00	582,966,049.69	-3,965,241,437.
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	160,000.00	0.00	0.00	160,000.0
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	42,754,000.00	7,586,000.00	0.00	50,340,000.
				KEROSENE TRANSFERS	67.736.510.96	12.245.607.84	0.00	79,982,118.
		BA Sum			-4.312.624.340.02	22.107.417.26	758.011.049.69	-5.048.527.972.
	Sum BEA				-4,312,624,340.02	22,107,417.26	758.011.049.69	-5,048,527,972.4
Sum USSGL		1			-4,312,624,340.02	22,107,417.26	758,011,049.69	-5,048,527,972.4
TOTAL					0.00	109.936.171.221.96	109.936.171.221.96	0.0

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

Period Name:2015-12	Fund:TFM8102DEXXXXXX	Program: <all></all>	
Account Type	Account Description	Ending Balance	
Account Type			
ASSETS	FUND BALANCE WITH TREASURY	2,680,992,411.77	
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	7,667,195,596.38	
		10,348,188,008.15	
		Total: 10,348,188,008.15	
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-13,112,371,777.60	
	NET INCOME	2,764,183,769.45	
		-10,348,188,008.15	
		Total: -10,348,188,008.15	

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

Period Name:2015-12	Fund:TFM8102DEXXXXXX	Program:TFMA81021
Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	2,381,537,779.34
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	5,408,941,743.81
		7,790,479,523.15
		Total: 7,790,479,523.15
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-10,130,686,375.43
	NET INCOME	2,340,206,852.28
		-7,790,479,523.15
		Total: -7.790.479.523.15

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

Period Name:2015-12	Fund:TFM8102DEXXXXXX	Program:TFMA81022
Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	299,454,632.43
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	2,258,253,852.57
		2,557,708,485.00
		Total: 2,557,708,485.00
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-2,981,685,402.17
	NET INCOME	423,976,917.17
		-2,557,708,485.00
		Total: -2,557,708,485.00

# Highway Trust Fund (COMBINED) 69X8102 Income Statement (Unaudited) For the Period October 1, 2014 through September 30, 2015

Period Name:2015-12	Fund:TFM8102DEXXXXXX	Program: <all></all>				
Revenue Type	lussgl	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	580000	TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED	TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	64,597,000.00	447,250,000.00
			TFMA58000700	DIESEL AND OTHER FUELS	-1,472,609,726.30	-10,339,498,113.29
			TFMA58001200	GASOLINE AND RELATED FUELS	-3,730,168,457.80	-25,372,004,207.30
			TFMA58001000	HEAVY VEHICLE USE TAX	-470,686,707.84	-1,149,768,116.59
			TFMA58000900	HIGHWAY - TYPE TIRES	-86,275,509.31	-500,967,519.95
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	0.00	1,000,000.00
			TFMA58001100	RETAIL TAX ON TRUCKS	-786,688,036.52	-4,554,325,116.32
			TFMA58005800	KEROSENE TRANSFERS	104,029,375.00	679,525,852.98
	Sum USS0	GL			-6,377,802,062.77	-40,788,787,220.47
	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57504500	PMT FROM THE GENERAL FUND, HTF	0.00	-8,068,000,000.00
	531000	INTEREST REVENUE - OTHER - EXCHANGE	TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	-41,811.00	-41,811.00
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-81,201.54	-1,848,250.54
	532000	PENALTIES AND FINES REVENUE - NON EXCHANGE	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-2,202,993.50	-22,555,241.54
			TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-222,349.00	-1,630,707.00
	Sum USS0	GL			-2,425,342.50	-24,185,948.54
Sı	um				-6,380,350,417.81	-48,882,863,230.55
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	5,600,000,000.00	43,030,000,000.00
			TFMA57653100	TRANSFERS IMTP	1,230,000,000.00	7,467,000,000.00
			TFMA57650900	TRANSFERS MASS TRANSIT	0.00	6,000,000.00
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	0.00	4,047,000.00
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	100,000,000.00	520,000,000.00
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	0.00	620,000,000.00
	Sum USS0	GL			6,930,000,000.00	51,647,047,000.00
Si	um				6,930,000,000.00	51,647,047,000.00
тот	AL				549,649,582.19	2,764,183,769.45

# Highway Trust Fund - Highway 69X81021 Income Statement (Unaudited) For the Period October 1, 2014 through September 30, 2015

Period Name:2015-12	Fund:TFM8102DEXXXXXX	Program:TFMA81021

Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	580000	TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED	TFMA58000700	DIESEL AND OTHER FUELS	-1,299,840,535.72	-9,125,729,459.19
			TFMA58001200	GASOLINE AND RELATED FUELS	-3,147,202,408.11	-21,406,762,770.15
			TFMA58001000	HEAVY VEHICLE USE TAX	-470,686,707.84	-1,149,768,116.59
			TFMA58000900	HIGHWAY - TYPE TIRES	-86,275,509.31	-500,967,519.95
			TFMA58005800	KEROSENE TRANSFERS	91,783,767.16	599,543,734.18
			TFMA58001100	RETAIL TAX ON TRUCKS	-786,688,036.52	-4,554,325,116.32
			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)*	57,011,000.00	396,910,000.00
		Sum USSGL			-5,641,898,430.34	-35,740,259,248.02
	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57504500	PMT FROM THE GENERAL FUND, HTF	0.00	-6,068,000,000.00
	531000	INTEREST REVENUE - OTHER - EXCHANGE	TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	-41,811.00	-41,811.00
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-60,118.50	-1,353,140.16
	532000	PENALTIES AND FINES REVENUE - NON EXCHANGE	TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-222,349.00	-1,630,707.00
			TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-2,202,993.50	-22,555,241.54
	Sum USS	Sum USSGL			-2,425,342.50	-24,185,948.54
	Sum				-5,644,425,702.34	-41,833,840,147.72
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	5,600,000,000.00	43,030,000,000.00
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	0.00	4,047,000.00
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	100,000,000.00	520,000,000.00
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	0.00	620,000,000.00
		Sum USSGL			5,700,000,000.00	44,174,047,000.00
	Sum				5,700,000,000.00	44,174,047,000.00
T	TOTAL				55,574,297.66	2,340,206,852.28

### Highway Trust Fund - MASS TRANSIT 69X81022

#### Income Statement (Unaudited)

Period Name:2015-12 Fund:TFM8102DEXXXXXX Program:TFMA81022

For the Period October 1, 2014 through September 30, 2015

Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	580000	TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED	TFMA58000700	DIESEL AND OTHER FUELS	-172,769,190.58	-1,213,768,654.10
			TFMA58001200	GASOLINE AND RELATED FUELS	-582,966,049.69	-3,965,241,437.15
			TFMA58005800	KEROSENE TRANSFERS	12,245,607.84	79,982,118.80
			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)*	7,586,000.00	50,340,000.00
	Sum USSGI				-735,903,632.43	-5,048,527,972.45
	575000	EVENDITURE FINANCING COURGES TRANSFERG IN	TENAN 5750 4500	DAT FROM THE OFFICIAL FUND LITE	0.00	0.000.000.000.00