# Highway Trust Fund 69X8102

# September 2018

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## Highway Trust Fund September 2018 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.treasurydirect.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.

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

### (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>C</u>	urrent Month	Fiscal Year-to-Date
Highway	\$	46,480,228.78	\$ 542,427,415.06
Mass	\$	18,068,726.40	\$ 202,799,504.09
Total	\$	64,548,955.18	\$ 745,226,919.15

### (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) 69X8102 Trial Balance (Unaudited) September 1, 2018 through September 30, 2018

Period Name:2018-12 Fund:<All> Program:<All>

L	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance
101000	DEA Gategory	Teal Ol DA	-	FUND BALANCE WITH TREASURY	1,868,494.34	795,091,157,450.43	792,401,403,607.85	2,691,622,33
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	0.00	69,356,981.11	64,548,955.18	4,808,02
134200	-	-	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE	0.00	09,550,961.11	04,540,955.10	4,000,02
161000	-	-	-	BUREAU OF THE FISCAL SERVICE	42,247,851,033.35	786,826,727,784.33	787,862,927,933.81	41,211,650,88
331000				CUMULATIVE RESULTS OF OPERATIONS	-54,843,769,694.16	0.00	0.00	-54,843,769,69
411400	D	-	TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	-54,645,769,694.10	804,340.00	0.00	-54,645,769,69
411400	D	-						
				INTEREST ON INVESTMENTS	680,677,963.97	64,548,955.18	0.00	745,226,91
				MOTOR CARRIER FINES & PENALTIES	21,944,568.15	3,392,201.80	1,696,100.90	23,640,66
			TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	553,006.00	66,822.00	0.00	619,82
				TRAFFIC SAFETY FINES & PENALTIES	2,773,410.10	5,000.00	2,500.00	2,775,91
				DIESEL AND OTHER FUELS	9,484,491,336.35	1,632,251,576.41	30,295,313.08	11,086,447,59
				HIGHWAY-TYPE TIRE TAX	454,002,594.59	86,036,719.79	0.00	540,039,31
				HEAVY VEHICLE USE TAX	672,217,894.98	574,860,629.48	0.00	1,247,078,52
				RETAIL TAX ON TRUCKS	3,537,413,635.17	799,802,364.51	0.00	4,337,215,99
				GASOLINE AND RELATED FUELS	22,885,444,862.62	4,005,544,000.00	204,697,970.54	26,686,290,89
				TRANSFER OF TAXES TO LAND & WATER (14)	-1,000,000.00	0.00	0.00	-1,000,00
				TRANSFER OF TAXES TO SPORT FISH (14)	-372,300,000.00	0.00	63,454,000.00	-435,754,00
				KEROSENE TRANSFERS	-812,195,925.02	60,916,907.45	122,108,000.00	-873,387,0
		BA Sum			36,554,023,346.91	7,228,229,516.62	422,253,884.52	43,359,998,9
	Sum B	EA			36,554,023,346.91	7,228,229,516.62	422,253,884.52	43,359,998,9
	M	-	TFMA57506000	TRANSFER FROM LUST	93,400,000.00	0.00	0.00	93,400,0
Sum USSGL					36,647,423,346.91	7,228,229,516.62	422,253,884.52	43,453,398,9
412900	D	-	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	-40,820,800,000.00	0.00	4,152,000,000.00	-44,972,800,0
			TFMA57653100	TRANSFERS IMTP	-7,100,000,000.00	0.00	1,000,000,000.00	-8,100,000,0
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	-737,100,000.00	0.00	0.00	-737,100,0
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	-575,000,000.00	0.00	0.00	-575,000,0
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	-7,178,000.00	0.00	0.00	-7,178,0
		BA Sum			-49,240,078,000.00	0.00	5,152,000,000.00	-54,392,078,0
	Sum B				-49.240.078.000.00	0.00	5,152,000,000.00	-54.392.078.0
Sum USSGL					-49,240,078,000.00	0.00	5,152,000,000.00	-54,392,078,0
420100	_	_	_	TOTAL ACTUAL RESOURCES - COLLECTED	54,844,955,487.78	0.00	0.00	54,844,955,4
			_	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-2,581,307.00	0.00	0.00	-2,581,3
		BA Sum		THIS IT TO THE SELECTION OF THE SELECTIO	54.842.374.180.78	0.00	0.00	54.842.374.1
	Sum B				54,842,374,180.78	0.00	0.00	54,842,374,1
Sum USSGL					54,842,374,180.78	0.00	0.00	54,842,374,1
439400	D	_	TEMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	0.00	0.00	804,340.00	-804,3
100 100				INTEREST ON INVESTMENTS	-680,677,963.97	0.00	64,548,955.18	-745,226,9
				MOTOR CARRIER FINES & PENALTIES	-21,944,568.15	1,696,100.90	3,392,201.80	-23,640,6
				HIGHWAY CIVIL TAX PENALTIES	-553,006.00	0.00	66,822.00	-619,8
				TRAFFIC SAFETY FINES & PENALTIES	-2,773,410.10	2,500.00	5,000.00	-2,775,9
				TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	40,820,800,000.00	4,152,000,000.00	0.00	44,972,800,0
				TRANSFERS IMTP	7,100,000,000.00	1,000,000,000.00	0.00	8,100,000,0
				TRANSFERS TO DOT, TRAFFIC SAFETY	737,100,000.00	0.00	0.00	737,100,
				· · · · · · · · · · · · · · · · · · ·		0.00		
				TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	575,000,000.00		0.00	575,000,0
				TRANSFERS TO DOT, MISCELLANEOUS	7,178,000.00	0.00	0.00	7,178,
				DIESEL AND OTHER FUELS	-9,484,491,336.35	30,295,313.08	1,632,251,576.41	-11,086,447,
				HIGHWAY-TYPE TIRE TAX	-454,002,594.59	0.00	86,036,719.79	-540,039,
				HEAVY VEHICLE USE TAX	-672,217,894.98	0.00	574,860,629.48	-1,247,078,
				RETAIL TAX ON TRUCKS	-3,537,413,635.17	0.00	799,802,364.51	-4,337,215,
				GASOLINE AND RELATED FUELS	-22,885,444,862.62	204,697,970.54	4,005,544,000.00	-26,686,290,
				TRANSFER OF TAXES TO LAND & WATER (14)	1,000,000.00	0.00	0.00	1,000,0
				TRANSFER OF TAXES TO SPORT FISH (14)	372,300,000.00	63,454,000.00	0.00	435,754,
				KEROSENE TRANSFERS	812,195,925.02	122,108,000.00	60,916,907.45	873,387,0
				CMIA INTEREST EXPENSE (63)*, (64)*	0.00	421,939.00	0.00	421,9
				DEFAULT CAM1	-54,749,274,180.78	0.00	0.00	-54,749,274,
		BA Sum			-42,063,219,527.69	5,574,675,823.52	7,228,229,516.62	-43,716,773,
	Sum B	EA			-42,063,219,527.69	5,574,675,823.52	7,228,229,516.62	-43,716,773,
	M	-		TRANSFER FROM LUST	-93,400,000.00	0.00	0.00	-93,400,0
	X	-	XXXXXXXXXXX	DEFAULT CAM1	-93,100,000.00	0.00	0.00	-93,100,
Sum USSGL					-42,249,719,527.69	5,574,675,823.52	7,228,229,516.62	-43,903,273,
	D	N	TFMA63300100	CMIA INTEREST EXPENSE (63)*, (64)*	0.00	0.00	421,939.00	-421,9
490200								
490200 531000	D	-	TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	0.00	0.00	804,340.00	-804,3
	_	-		CMIA INTEREST INCOME (.014)*, (.015)* INTEREST ON INVESTMENTS	-679,282,450.59	0.00	804,340.00 69,356,981.11	-804,3 -748,639,4

# Highway Trust Fund (COMBINED) 69X8102 Trial Balance (Unaudited) September 1, 2018 through September 30, 2018

Period Name:2018-12	Fund: <all></all>	Program: <all></all>

USSGL	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance
00002			TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-553,006.00			
			TFMA53201000	TRAFFIC SAFETY FINES & PENALTIES	-2.773.410.10			
		BA Sum			-25.270.984.25	1,698,600.90	3,464,023.80	
	Sum BEA				-25,270,984.25	1,698,600.90	3,464,023.80	-27,036,407.15
Sum USSGL					-25,270,984.25	1,698,600.90	3,464,023.80	-27,036,407.15
575000	-	-	TFMA57506000	TRANSFER FROM LUST	-93,400,000.00	0.00	0.00	-93,400,000.00
576500	-	-	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	40,820,800,000.00	4,152,000,000.00	0.00	44,972,800,000.00
			TFMA57653100	TRANSFERS IMTP	7,100,000,000.00	1,000,000,000.00	0.00	8,100,000,000.00
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	737,100,000.00	0.00	0.00	737,100,000.00
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	575,000,000.00	0.00	0.00	575,000,000.00
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	7,178,000.00	0.00	0.00	7,178,000.00
		BA Sum			49,240,078,000.00	5,152,000,000.00	0.00	54,392,078,000.00
	Sum BEA				49,240,078,000.00	5,152,000,000.00	0.00	54,392,078,000.00
Sum USSGL					49,240,078,000.00	5,152,000,000.00	0.00	54,392,078,000.00
580400	D	-	TFMA58040700	DIESEL AND OTHER FUELS	-9,484,491,336.35	30,295,313.08	1,632,251,576.41	-11,086,447,599.68
			TFMA58040900	HIGHWAY-TYPE TIRE TAX	-454,002,594.59			
			TFMA58041000	HEAVY VEHICLE USE TAX	-672,217,894.98			7 77
			TFMA58041100	RETAIL TAX ON TRUCKS	-3,537,413,635.17		,	-4,337,215,999.68
			TFMA58041200	GASOLINE AND RELATED FUELS	-22,885,444,862.62	204,697,970.54	4,005,544,000.00	-26,686,290,892.08
			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)	372,300,000.00	63,454,000.00	0.00	435,754,000.00
			TFMA58045800	KEROSENE TRANSFERS	812,195,925.02	122,108,000.00	60,916,907.45	873,387,017.57
		BA Sum			-35,848,074,398.69	420,555,283.62	7,159,412,197.64	-42,586,931,312.71
	Sum BEA				-35,848,074,398.69	420,555,283.62	7,159,412,197.64	-42,586,931,312.71
Sum USSGL					-35,848,074,398.69	.,,	,, ,	-42,586,931,312.71
633000	-	-	TFMA63300100	CMIA INTEREST EXPENSE (63)*, (64)*	0.00	,,,,,,,		7
<u>TOTAL</u>					0.00	1,600,364,823,379.53	1,600,364,823,379.53	0.00

### Highway Trust Fund - HIGHWAY 69X81021 Trial Balance (Unaudited) September 1, 2018 through September 30, 2018

	Fund: <all></all>	Program:TFMA81021	1					
	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description			eriod Net Cr E	nding Balance
101000	-		-	FUND BALANCE WITH TREASURY	1,868,494.34	574,890,933,476.05	572,487,852,168.54	2,404,949,801.8
134200	-		-	INTEREST RECEIVABLE - INVESTMENTS INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY	0.00	49,942,058.95	46,480,228.78	3,461,830.17
161000	-	-	-	THE BUREAU OF THE FISCAL SERVICE	30,208,500,613.78	567,970,571,571.66	568,506,242,129.54	29,672,830,055.9
331000	-		-	CUMULATIVE RESULTS OF OPERATIONS	-40,442,517,827.68	0.00	0.00	-40,442,517,827.6
411400	D	-	TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	0.00	804,340.00	0.00	804,340.00
			TFMA53110010	INTEREST ON INVESTMENTS	495,947,186.28	46,480,228.78	0.00	542,427,415.0
			TFMA53200800 TFMA53200900	MOTOR CARRIER FINES & PENALTIES HIGHWAY CIVIL TAX PENALTIES	21,944,568.15	3,392,201.80	1,696,100.90	23,640,669.0
			TFMA53200900 TFMA53201000	TRAFFIC SAFETY FINES & PENALTIES	553,006.00 2 773 410 10	66,822.00 5,000.00	0.00 2.500.00	619,828.0 2.775.910.1
				DIESEL AND OTHER FUELS	8,370,262,763.30	1,439,952,913.11	26,736,911.31	9,783,478,765.1
			TFMA58040900	HIGHWAY-TYPE TIRE TAX	454,002,594.59	86,036,719.79	0.00	540,039,314.3
			TFMA58041000	HEAVY VEHICLE USE TAX	672,217,894.98	574,860,629.48	0.00	1,247,078,524.4
			TFMA58041100	RETAIL TAX ON TRUCKS	3,537,413,635.17	799,802,364.51	0.00	4,337,215,999.6
			TFMA58041200	GASOLINE AND RELATED FUELS	19,308,812,269.73	3,379,540,000.00	172,706,463.67	22,515,645,806.0
			TFMA58041500 TFMA58041600	TRANSFER OF TAXES TO LAND & WATER (14) TRANSFER OF TAXES TO SPORT FISH (14)	-840,000.00 -330,933,000.00	0.00	0.00 55,981,000.00	-840,000.0 -386,914,000.0
			TFMA58041600	KEROSENE TRANSFERS	-330,933,000.00	53,750,127.04	107 736 000 00	-770.591.157.7
		BA Sun		NENOGENE HANGI ENG	31,815,549,043.56	6,384,691,346.51	364,858,975.88	37,835,381,414.1
	Sum Bl				31,815,549,043.56	6,384,691,346.51	364,858,975.88	37,835,381,414.1
	M	-	TFMA57506000	TRANSFER FROM LUST	93,400,000.00	0.00	0.00	93,400,000.0
Sum USSGL					31,908,949,043.56	6,384,691,346.51	364,858,975.88	37,928,781,414.1
412900	D	-	TFMA57650800		-40,820,800,000.00	0.00	4,152,000,000.00	-44,972,800,000.0
			TFMA57654800 TFMA57655000	TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	-737,100,000.00 -575,000,000.00	0.00	0.00	-737,100,000.0 -575,000,000.0
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS TRANSFERS TO DOT, MISCELLANEOUS	-575,000,000.00	0.00	0.00	-575,000,000.0
		BA Sun			-42,140,078,000.00	0.00	4,152,000,000.00	-46,292,078,000.0
	Sum Bl				-42,140,078,000.00	0.00	4,152,000,000.00	-46,292,078,000.0
Sum USSGL	L				-42,140,078,000.00	0.00	4,152,000,000.00	-46,292,078,000.0
420100	-	•	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-2,580,056.00	0.00	0.00	-2,580,056.00
			-	TOTAL ACTUAL RESOURCES - COLLECTED	40,444,078,120.56	0.00	0.00	40,444,078,120.5
	Sum Bi	BA Sun	1		40,441,498,064.56 40,441,498,064.56	0.00	0.00	40,441,498,064.5 40,441,498,064.5
Sum USSGL		:A			40,441,498,064.56	0.00	0.00	40,441,498,064.5
439400	D	-	TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	0.00	0.00	804.340.00	-804.340.00
			TFMA53110010	INTEREST ON INVESTMENTS	-495,947,186.28	0.00	46,480,228.78	-542,427,415.0
				MOTOR CARRIER FINES & PENALTIES	-21,944,568.15	1,696,100.90	3,392,201.80	-23,640,669.0
			TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-553,006.00	0.00	66,822.00	-619,828.00
			TFMA53201000 TFMA57650800	TRAFFIC SAFETY FINES & PENALTIES TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	-2,773,410.10 40.820.800.000.00	2,500.00 4,152,000,000.00	5,000.00	-2,775,910.10 44 972 800 000 0
			TFMA57650800	TRANSFERS TO DOT, TRAFFIC SAFETY	737.100.000.00	4,152,000,000.00	0.00	737.100.000.0
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	575,000,000.00	0.00	0.00	575,000,000.00
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	7,178,000.00	0.00	0.00	7,178,000.00
			TFMA58040700	DIESEL AND OTHER FUELS	-8,370,262,763.30	26,736,911.31	1,439,952,913.11	-9,783,478,765.10
			TFMA58040900	HIGHWAY-TYPE TIRE TAX	-454,002,594.59	0.00	86,036,719.79	-540,039,314.3
			TFMA58041000	HEAVY VEHICLE USE TAX	-672,217,894.98	0.00	574,860,629.48	-1,247,078,524.4
			TFMA58041100 TFMA58041200	RETAIL TAX ON TRUCKS GASOLINE AND RELATED FUELS	-3,537,413,635.17	0.00	799,802,364.51	-4,337,215,999.6
			TFMA58041200 TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	-19,308,812,269.73 840.000.00	172,706,463.67 0.00	3,379,540,000.00	-22,515,645,806.0 840.000.0
				TRANSFER OF TAXES TO SPORT FISH (14)	330,933,000.00	55,981,000.00	0.00	386,914,000.0
			TFMA58045800	KEROSENE TRANSFERS	716,605,284.74	107,736,000.00	53,750,127.04	770,591,157.7
				CMIA INTEREST EXPENSE (63)*, (64)*	0.00	421,621.00	0.00	421,621.00
			XXXXXXXXXXXX	DEFAULT CAM1	-40,348,398,064.56	0.00	0.00	-40,348,398,064.5
		BA Sun	1		-30,023,869,108.12	4,517,280,596.88	6,384,691,346.51	-31,891,279,857.7
	Sum Bi	A	TELLA 57500000	TRANSFER FROM HOT	-30,023,869,108.12	4,517,280,596.88	6,384,691,346.51	-31,891,279,857.7
	M X	-		TRANSFER FROM LUST DEFAULT CAM1	-93,400,000.00 -93,100,000.00	0.00	0.00	-93,400,000.00 -93.100.000.00
Sum USSGL			^^^^	DEL AGET CAIVIT	-93,100,000.00	4,517,280,596.88	6,384,691,346.51	-93,100,000.00 -32,077,779,857.7
490200	D	N	TFMA63300100	CMIA INTEREST EXPENSE (63)*, (64)*	0.00	0.00	421,621.00	-421,621.00
531000	D	-	TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	0.00	0.00	804,340.00	-804,340.00
531100		-	TFMA53110010	INTEREST ON INVESTMENTS	-494,927,423.16	0.00	49,942,058.95	-544,869,482.1
532000	D	-	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-21,944,568.15	1,696,100.90	3,392,201.80	-23,640,669.0
			TFMA53200900 TFMA53201000	HIGHWAY CIVIL TAX PENALTIES TRAFFIC SAFETY FINES & PENALTIES	-553,006.00 -2.773.410.10	0.00 2,500.00	66,822.00	-619,828.00
		BA Sun		INAFFIG SAFETT FINES & PENALTIES	-2,773,410.10 -25,270,984.25	2,500.00 1,698,600.90	5,000.00 <b>3.464.023.80</b>	-2,775,910.10 <b>-27,036,407.1</b> 9
	Sum Bl				-25,270,984.25	1,698,600.90	3,464,023.80	-27,036,407.1
Sum USSGL					-25,270,984.25	1,698,600.90	3,464,023.80	-27,036,407.1
575000	-			TRANSFER FROM LUST	-93,400,000.00	0.00	0.00	-93,400,000.00
576500	-	-	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	40,820,800,000.00	4,152,000,000.00	0.00	44,972,800,000.0
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	737,100,000.00	0.00	0.00	737,100,000.00
			TFMA57655000 TFMA57655100	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS TRANSFERS TO DOT, MISCELLANEOUS	575,000,000.00 7,178,000.00	0.00	0.00	575,000,000.00 7,178,000.00
				INSINOI ENG TO DOT, MIGGELLANEOUS	42,140,078,000.00	4,152,000,000.00	0.00	46,292,078,000.00
		RA Sun	1					
	Sum Bi	BA Sun	1		42,140,078,000.00	4,152,000,000.00	0.00	46,292,078,000.0
Sum USSGL	L				42,140,078,000.00	4,152,000,000.00 4,152,000,000.00	0.00 0.00	46,292,078,000.0
<b>Sum USSGL</b> 580400			TFMA58040700	DIESEL AND OTHER FUELS	<b>42,140,078,000.00</b> -8,370,262,763.30	4,152,000,000.00 4,152,000,000.00 26,736,911.31	0.00 0.00 1,439,952,913.11	<b>46,292,078,000.0</b> -9,783,478,765.1
	L		TFMA58040700 TFMA58040900	HIGHWAY-TYPE TIRE TAX	<b>42,140,078,000.00</b> -8,370,262,763.30 -454,002,594.59	4,152,000,000.00 4,152,000,000.00 26,736,911.31 0.00	0.00 0.00 1,439,952,913.11 86,036,719.79	<b>46,292,078,000.0</b> -9,783,478,765.1 -540,039,314.3
	L		TFMA58040700 TFMA58040900 TFMA58041000	HIGHWAY-TYPE TIRE TAX HEAVY VEHICLE USE TAX	42,140,078,000.00 -8,370,262,763.30 -454,002,594.59 -672,217,894.98	4,152,000,000.00 4,152,000,000.00 26,736,911.31 0.00 0.00	0.00 0.00 1,439,952,913.11 86,036,719.79 574,860,629.48	46,292,078,000.0 -9,783,478,765.1 -540,039,314.3 -1,247,078,524.4
	L		TFMA58040700 TFMA58040900 TFMA58041000 TFMA58041100	HIGHWAY-TYPE TIRE TAX HEAVY VEHICLE USE TAX RETAIL TAX ON TRUCKS	42,140,078,000.00 -8,370,262,763.30 -454,002,594.59 -672,217,894.98 -3,537,413,635.17	4,152,000,000.00 4,152,000,000.00 26,736,911.31 0.00 0.00	0.00 0.00 1,439,952,913.11 86,036,719.79 574,860,629.48 799,802,364.51	46,292,078,000.0 -9,783,478,765.1 -540,039,314.3 -1,247,078,524.4 -4,337,215,999.6
	L		TFMA58040700 TFMA58040900 TFMA58041000	HIGHWAY-TYPE TIRE TAX HEAVY VEHICLE USE TAX RETAIL TAX ON TRUCKS GASOLINE AND RELATED FUELS	42,140,078,000.00 -8,370,262,763.30 -454,002,594.59 -672,217,894.98 -3,537,413,635.17 -19,308,812,269.73	4,152,000,000.00 4,152,000,000.00 26,736,911.31 0.00 0.00 0.00 172,706,463.67	0.00 0.00 1,439,952,913.11 86,036,719.79 574,860,629.48 799,802,364.51 3,379,540,000.00	46,292,078,000.0 -9,783,478,765.1 -540,039,314.3 -1,247,078,524.4 -4,337,215,999.6 -22,515,645,806.0
	L		TFMA58040700 TFMA58040900 TFMA58041000 TFMA58041100 TFMA58041200	HIGHWAY-TYPE TIRE TAX HEAVY VEHICLE USE TAX RETAIL TAX ON TRUCKS	42,140,078,000.00 -8,370,262,763.30 -454,002,594.59 -672,217,894.98 -3,537,413,635.17	4,152,000,000.00 4,152,000,000.00 26,736,911.31 0.00 0.00	0.00 0.00 1,439,952,913.11 86,036,719.79 574,860,629.48 799,802,364.51	46,292,078,000.0 -9,783,478,765.1 -540,039,314.3 -1,247,078,524.4 -4,337,215,999.6 -22,515,645,806.0 840,000.0
	L	-	TFMA58040700 TFMA58040900 TFMA58041000 TFMA58041100 TFMA58041200 TFMA58041500 TFMA58041600 TFMA58045800	HIGHWAY-TYPE TIRE TAX HEAVY VEHICLE USE TAX RETAIL TAX ON TRUCKS GASOLINE AND RELATED FUELS TRANSFER OF TAXES TO LAND & WATER (14)	42,140,078,000.00 -8,370,262,763.30 -454,002,594.59 -672,217,894.98 -3,537,415,365.17 -19,308,812,269,73 840,000.00 330,933,000.00 716,605,284,74	4,152,000,000.00 4,152,000,000.00 26,736,911.31 0.00 0.00 172,706,463.67 0.00 55,981,000.00	0.00 0.00 1,439,952,913,11 86,036,719,79 574,860,629,48 799,802,364,51 3,379,540,000.00 0.00 53,750,127,04	46,292,078,000.0 -9,783,478,765.1 -540,039,314.3 -1,247,078,524,4 -4,337,215,999.6 -22,515,645,806.0 840,000.0 386,914,000.0 770,591,157.7
	D	- BA Sun	TFMA58040700 TFMA58040900 TFMA58041000 TFMA58041100 TFMA58041200 TFMA58041500 TFMA58041600 TFMA58045800	HIGHWAY-TYPE TIRE TAX HEAVY VEHICLE USE TAX RETAIL TAX ON TRUCKS GASOLINE AND RELATED FUELS TRANSFER OF TAXES TO LAND & WATER (14) TRANSFER OF TAXES TO SPORT FISH (14)	42,140,078,000.00 -8,370,282,763.30 -454,002,594.59 -672,217,894.98 -3,537,413,635.17 -19,308,812,269.73 840,000.00 330,933,000.00 716,605,284.74 -31,294,330,873.08	4,152,000,000.00 4,152,000,000.00 26,736,911.31 0.00 0.00 172,706,483.67 0.00 55,981,000.00 107,736,000.00 363,160,374.98	0.00 1,439,952,913.11 86,036,719.79 574,860,629.48 799,802,384.51 3,379,540,000.00 0.00 53,750,127.04 6,333,942,753.93	46,292,078,000.00 46,292,078,000.00 49,783,478,765.11 540,039,314.31 1,247,078,524 44 4,337,215,999.61 -22,515,645,806.00 386,914,000.00 770,591,157.77 -37,265,113,251.33
580400	D D Sum Bi	- BA Sun	TFMA58040700 TFMA58040900 TFMA58041000 TFMA58041100 TFMA58041200 TFMA58041500 TFMA58041600 TFMA58045800	HIGHWAY-TYPE TIRE TAX HEAVY VEHICLE USE TAX RETAIL TAX ON TRUCKS GASOLINE AND RELATED FUELS TRANSFER OF TAXES TO LAND & WATER (14) TRANSFER OF TAXES TO SPORT FISH (14)	42,140,078,000.00 -8,370,262,763.30 -454,002,594.59 -672,217,894.98 -3,537,413,635.17 -19,908,812,269,73 -840,000.00 -716,605,284.74 -31,294,330,873.03	4,152,000,000.00 4,152,000,000.00 26,736,911.31 0.00 0.00 172,706,483,67 0.00 107,736,000.00 107,736,000.00 363,160,374.98	0.00 0.00 1,439,952,913.11 86,036,719,79 574,860,629,48 799,802,364.51 3,379,540,000.00 0.00 0.00 53,750,127.04 6,333,942,753.93 6,333,942,753.93	46,292,078,000.01 -9,783,478,765.11 -540,039,314.31 -1,247,078,524.44 -4,337,215,999.61 -22,515,645,806.00 -840,000.00 -770,591,157.74 -37,265,113,251.91 -37,265,113,251.91
	D D Sum Bi	- BA Sun	TFMA58040700 TFMA58040900 TFMA58041000 TFMA58041100 TFMA58041200 TFMA58041500 TFMA58041600 TFMA58045800	HIGHWAY-TYPE TIRE TAX HEAVY VEHICLE USE TAX RETAIL TAX ON TRUCKS GASOLINE AND RELATED FUELS TRANSFER OF TAXES TO LAND & WATER (14) TRANSFER OF TAXES TO SPORT FISH (14)	42,140,078,000.00 -8,370,282,763.30 -454,002,594.59 -672,217,894.98 -3,537,413,635.17 -19,308,812,269.73 840,000.00 330,933,000.00 716,605,284.74 -31,294,330,873.08	4,152,000,000.00 4,152,000,000.00 26,736,911.31 0.00 0.00 172,706,483.67 0.00 55,981,000.00 107,736,000.00 363,160,374.98	0.00 1,439,952,913.11 86,036,719.79 574,860,629.48 799,802,384.51 3,379,540,000.00 0.00 53,750,127.04 6,333,942,753.93	46,292,078,000.01 -9,783,478,765.11 -540,039,314.31 -1,247,078,524.44 -4,337,215,999.61 -22,515,645,806.01 -840,000.01 -386,914,000.01 -770,591,157.71

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## Highway Trust Fund - MASS TRANSIT 69X81022 Trial Balance (Unaudited) September 1, 2018 through September 30, 2018

Period Name:2018-12	Fund: <all></all>	Program:TFMA81022						
SSGL	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	220,200,223,974.38	219,913,551,439.31	286,672,535.0
134200	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	0.00	19,414,922.16	18,068,726.40	1,346,195.7
161000	-	-	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	12,039,350,419.57	218,856,156,212.67	219,356,685,804.27	11,538,820,827.9
331000	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-14,401,251,866.48	0.00	0.00	-14,401,251,866.4
411400	D	-	TFMA53110010	INTEREST ON INVESTMENTS	184,730,777.69	18,068,726.40	0.00	202,799,504.0
			TFMA58040700	DIESEL AND OTHER FUELS	1,114,228,573.05	192,298,663.30	3,558,401.77	1,302,968,834.5
			TFMA58041200	GASOLINE AND RELATED FUELS	3,576,632,592.89	626,004,000.00	31,991,506.87	4,170,645,086.0
			TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	-160,000.00	0.00	0.00	-160,000.0
			TFMA58041600	TRANSFER OF TAXES TO SPORT FISH (14)	-41,367,000.00	0.00	7,473,000.00	-48,840,000.0
			TFMA58045800	KEROSENE TRANSFERS	-95,590,640.28	7,166,780.41	14,372,000.00	-102,795,859.8
		BA Sum			4,738,474,303.35	843,538,170.11	57,394,908.64	5,524,617,564.8
	Sum BE	A			4,738,474,303.35	843,538,170.11	57,394,908.64	5,524,617,564.8
Sum USSG	SL .				4,738,474,303.35	843,538,170.11	57,394,908.64	5,524,617,564.8
412900	D	-	TFMA57653100	TRANSFERS IMTP	-7,100,000,000.00	0.00	1,000,000,000.00	-8,100,000,000.0
420100	-	-	-	TOTAL ACTUAL RESOURCES - COLLECTED	14,400,877,367.22	0.00	0.00	14,400,877,367.2
			-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS- PAID	-1,251.00	0.00	0.00	-1,251.0
		BA Sum			14,400,876,116.22	0.00	0.00	14,400,876,116.2
	Sum BE	A			14,400,876,116.22	0.00	0.00	14,400,876,116.2
Sum USSG	SL .				14,400,876,116.22	0.00	0.00	14,400,876,116.2
439400	D	-	TFMA53110010	INTEREST ON INVESTMENTS	-184,730,777.69	0.00	18,068,726.40	-202,799,504.0
			TFMA57653100	TRANSFERS IMTP	7,100,000,000.00	1,000,000,000.00	0.00	8,100,000,000.0
			TFMA58040700	DIESEL AND OTHER FUELS	-1,114,228,573.05	3,558,401.77	192,298,663.30	-1,302,968,834.5
			TFMA58041200	GASOLINE AND RELATED FUELS	-3,576,632,592.89	31,991,506.87	626,004,000.00	-4,170,645,086.0
			TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	160,000.00	0.00	0.00	160,000.0
			TFMA58041600	TRANSFER OF TAXES TO SPORT FISH (14)	41,367,000.00	7,473,000.00	0.00	48,840,000.0
			TFMA58045800	KEROSENE TRANSFERS	95,590,640.28	14,372,000.00	7,166,780.41	102,795,859.8
			TFMA63300100	CMIA INTEREST EXPENSE (63)*, (64)*	0.00	318.00	0.00	318.0
			XXXXXXXXXXXX	DEFAULT CAM1	-14,400,876,116.22	0.00	0.00	-14,400,876,116.2
		BA Sum			-12,039,350,419.57	1,057,395,226.64	843,538,170.11	-11,825,493,363.0
	Sum BE	A			-12,039,350,419.57	1,057,395,226.64	843,538,170.11	-11,825,493,363.0
Sum USSG					-12,039,350,419.57	1,057,395,226.64	843,538,170.11	-11,825,493,363.0
490200	D	N	TFMA63300100	CMIA INTEREST EXPENSE (63)*, (64)*	0.00	0.00	318.00	-318.0
531100	-	-		INTEREST ON INVESTMENTS	-184,355,027.43	0.00	19,414,922.16	-203,769,949.5
576500	-	-	TFMA57653100		7,100,000,000.00	1,000,000,000.00		8,100,000,000.0
580400	D	-	TFMA58040700		-1,114,228,573.05	3,558,401.77		-1,302,968,834.5
				GASOLINE AND RELATED FUELS	-3,576,632,592.89	31,991,506.87		-4,170,645,086.0
			TFMA58041500		160,000.00	0.00		160,000.0
			TFMA58041600	TRANSFER OF TAXES TO SPORT FISH (14)	41,367,000.00	7,473,000.00		48,840,000.0
			TFMA58045800	KEROSENE TRANSFERS	95,590,640.28	14,372,000.00		102,795,859.8
		BA Sum			-4,553,743,525.66	57,394,908.64		-5,321,818,060.7
	Sum BE	A			-4,553,743,525.66	57,394,908.64		-5,321,818,060.7
Sum USSG	SL .				-4,553,743,525.66	57,394,908.64		-5,321,818,060.7
633000	-	-	TFMA63300100	CMIA INTEREST EXPENSE (63)*, (64)*	0.00	318.00		318.0
TOTA	Δ1				0.00	442.034.123.732.60	442.034.123.732.60	0.0

## Highway Trust Fund (COMBINED) 69X8102 Balance Sheet (Unaudited) September 30, 2018

Period Name:2018-12	Fund: <all></all>	Program: <all></all>
Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	2,691,622,336.92
	INTEREST RECEIVABLE - INVESTMENTS	4,808,025.93
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	41,211,650,883.87
		43,908,081,246.72
		Total: 43,908,081,246.72
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-54,843,769,694.16
	NET INCOME	10,935,688,447.44
		-43,908,081,246.72
		Total: -43,908,081,246.72

## Highway Trust Fund - HIGHWAY 69X81021 Balance Sheet (Unaudited) September 30, 2018

Period Name:2018-12	Fund: <all></all>	Program:TFMA81021
Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	2,404,949,801.85
	INTEREST RECEIVABLE - INVESTMENTS	3,461,830.17
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	29,672,830,055.90
		32,081,241,687.92
		Total: 32,081,241,687.92
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-40,442,517,827.68
	NET INCOME	8,361,276,139.76
		-32,081,241,687.92
		Total: -32,081,241,687.92

## Highway Trust Fund - MASS TRANSIT 69X81022 Balance Sheet (Unaudited) September 30, 2018

Period Name:2018-12	Fund: <all></all>	Program:TFMA81022
Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	286,672,535.07
	INTEREST RECEIVABLE - INVESTMENTS	1,346,195.76
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	11,538,820,827.97
		11,826,839,558.80
		Total: 11,826,839,558.80
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-14,401,251,866.48
	NET INCOME	2,574,412,307.68
		-11,826,839,558.80
		Total: -11,826,839,558.80

# Highway Trust Fund (COMBINED) 69X8102 Income Statement (Unaudited) For the Period October 1, 2017 through September 30, 2018

Period Name:2018-12	Fund: <all></all>	Program: <all></all>				
Revenue Type	USSGL	Ussql Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	580400	TAX REVENUE COLLECTED - EXCISE	TFMA58040700	DIESEL AND OTHER FUELS	-1,601,956,263.33	-11,086,447,599.68
			TFMA58041200	GASOLINE AND RELATED FUELS	-3,800,846,029.46	-26,686,290,892.08
			TFMA58041000	HEAVY VEHICLE USE TAX	-574,860,629.48	-1,247,078,524.46
			TFMA58040900	HIGHWAY-TYPE TIRE TAX	-86,036,719.79	-540,039,314.38
			TFMA58045800	KEROSENE TRANSFERS	61,191,092.55	873,387,017.5
			TFMA58041100	RETAIL TAX ON TRUCKS	-799,802,364.51	-4,337,215,999.68
			TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	0.00	1,000,000.00
			TFMA58041600	TRANSFER OF TAXES TO SPORT FISH (14)	63,454,000.00	435,754,000.00
	Sum USSGL				-6,738,856,914.02	-42,586,931,312.71
	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN		TRANSFER FROM LUST	0.00	-93,400,000.00
	531000	INTEREST REVENUE - OTHER - NON EXCHANGE	TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	-804,340.00	-804,340.00
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-69,356,981.11	-748,639,431.70
	532000	PENALTIES AND FINES REVENUE - NON EXCHANGE	TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-66,822.00	-619,828.00
			TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-1,696,100.90	-23,640,669.05
			TFMA53201000	TRAFFIC SAFETY FINES & PENALTIES	-2,500.00	-2,775,910.10
	Sum USSGL				-1,765,422.90	-27,036,407.15
Su	m				-6,810,783,658.03	-43,456,811,491.56
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	0.00	7,178,000.00
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	0.00	575,000,000.00
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	0.00	737,100,000.00
			TFMA57653100	TRANSFERS IMTP	1,000,000,000.00	8,100,000,000.00
			TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	4,152,000,000.00	44,972,800,000.00
	Sum USSGL				5,152,000,000.00	54,392,078,000.00
	633000	OTHER INTEREST EXPENSES	TFMA63300100	CMIA INTEREST EXPENSE (63)*, (64)*	421,939.00	421,939.00
Su	m				5,152,421,939.00	54,392,499,939.00
TOTA	\L				-1.658.361.719.03	10.935.688.447.44

## Highway Trust Fund - Highway 69X81021

### Income Statement (Unaudited)

For the Period October 1, 2017 through September 30, 2018

Period Name:2018-12	Fund: <all></all>	Program:TFMA81021

Devianue Time	lucco	Head Description	Cost Center	Cost Center Description	A -Air side s	Fudius Dalamas
Revenue Type	USSGL	Ussgl Description		•	Activity	Ending Balance
INCOME	580400	TAX REVENUE COLLECTED - EXCISE	TFMA58040700	DIESEL AND OTHER FUELS	-1,413,216,001.80	-9,783,478,765.10
			TFMA58041200	GASOLINE AND RELATED FUELS	-3,206,833,536.33	-22,515,645,806.06
			TFMA58041000	HEAVY VEHICLE USE TAX	-574,860,629.48	-1,247,078,524.46
			TFMA58040900	HIGHWAY-TYPE TIRE TAX	-86,036,719.79	-540,039,314.38
			TFMA58045800	KEROSENE TRANSFERS	53,985,872.96	770,591,157.70
			TFMA58041100	RETAIL TAX ON TRUCKS	-799,802,364.51	-4,337,215,999.68
			TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	0.00	840,000.00
			TFMA58041600	TRANSFER OF TAXES TO SPORT FISH (14)	55,981,000.00	386,914,000.00
	Sum USS				-5,970,782,378.95	-37,265,113,251.98
	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57506000	TRANSFER FROM LUST	0.00	-93,400,000.00
	531000	INTEREST REVENUE - OTHER - NON EXCHANGE	TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	-804,340.00	-804,340.00
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-49,942,058.95	-544,869,482.11
	532000	PENALTIES AND FINES REVENUE - NON EXCHANGE	TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-66,822.00	-619,828.00
			TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-1,696,100.90	-23,640,669.05
			TFMA53201000	TRAFFIC SAFETY FINES & PENALTIES	-2,500.00	-2,775,910.10
	Sum USS	GL			-1,765,422.90	-27,036,407.15
	Sum				-6,023,294,200.80	-37,931,223,481.24
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS- OUT - OTHER	TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	0.00	737,100,000.00
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	0.00	575,000,000.00
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	0.00	7,178,000.00
			TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	4,152,000,000.00	44,972,800,000.00
	Sum USS	Sum USSGL			4,152,000,000.00	46,292,078,000.00
	633000	OTHER INTEREST EXPENSES	TFMA63300100	CMIA INTEREST EXPENSE (63)*, (64)*	421,621.00	421,621.00
	Sum				4,152,421,621.00	46,292,499,621.00
TOTAL					-1,870,872,579.80	8,361,276,139.76

## Highway Trust Fund - MASS TRANSIT 69X81022

## Income Statement (Unaudited) For the Period October 1, 2017 through September 30, 2018

Period Name:2018-12	Fund: <all></all>	Program: IFMA81022	I	
	·			
Revenue Type	USSGL	Ussal Description	Cost Center	Cost Center Descrip

Revenue Type		USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME		580400	TAX REVENUE COLLECTED - EXCISE	TFMA58040700	DIESEL AND OTHER FUELS	-188,740,261.53	-1,302,968,834.58
				TFMA58041200	GASOLINE AND RELATED FUELS	-594,012,493.13	-4,170,645,086.02
				TFMA58045800	KEROSENE TRANSFERS	7,205,219.59	102,795,859.87
				TFMA58041500	TRANSFER OF TAXES TO LAND & WATER (14)	0.00	160,000.00
				TFMA58041600	TRANSFER OF TAXES TO SPORT FISH (14)	7,473,000.00	48,840,000.00
		Sum USSGL				-768,074,535.07	-5,321,818,060.73
		531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-19,414,922.16	-203,769,949.59
	Sum					-787,489,457.23	-5,525,588,010.32
EXPENSES			NONEXPENDITURE FINANCING SOURCES - TRANSFERSOUT - OTHER	TFMA57653100	TRANSFERS IMTP	1,000,000,000.00	8,100,000,000.00
		633000	OTHER INTEREST EXPENSES	TFMA63300100	CMIA INTEREST EXPENSE (63)*, (64)*	318.00	318.00
	Sum					1,000,000,318.00	8,100,000,318.00
	TOTAL					212,510,860.77	2,574,412,307.68