# Highway Trust Fund 69X8102 <u>Table of Contents</u>

	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	\$	96,624.63	\$	2,504,357.71
Mass	\$	34,187.34	\$	1,069,443.97
Total	\$	130,811.97	\$	3,573,801.68

#### (i) Revenues

Out of amounts in the Leaking Underground Storage Tank Trust Fund there is here by appropriated \$1,000,000,000 to be transferred under section 9503(f)(6) to the Highway Account (as defined in section 9503(e)(5)(B)) in the Highway Trust Fund. Per PL 113-159 (also known as H.R. 5021-11)

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.

#### (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 69X8102 Trial Balance (Unaudited) September 1, 2014 through September 30, 2014

	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	Beginning Balance F	eriod Net Dr P	eriod Net Cr End	ding Balance
1010		-	-	USSGL / Cost Center Description FUND BALANCE WITH TREASURY	0.00	255,592,483,536.77	253,176,065,883.08	2,416,417,6
1342	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	14,424.05	116,387.92	130,811.97	
1610	-			INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE	12.981.649.555.38	247.023.668.275.41	249.309.363.706.88	10,695,954,1
3310				BUREAU OF THE FISCAL SERVICE CUMULATIVE RESULTS OF OPERATIONS		0.00	0.00	-4.402.812.3
4114	D		TEMA53100500	COMULATIVE RESULTS OF OPERATIONS CMIA INTEREST INCOME (.014)*, (.015)*	-4,402,812,355.57	94.075.00	0.00	-4,402,812,3
4114	D		TFMA53110010	INTEREST ON INVESTMENTS	3,442,989.71	130,811.97	0.00	3,573,8
			TFMA53200800	MOTOR CARRIER FINES & PENALTIES	16,074,656.37	1,761,078.38	0.00	17,835,
			TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	123,699.00	644,265.00	0.00	767,
			TFMA57504500	PMT FROM THE GENERAL FUND, HTF	11,692,800,000.00	0.00	0.00	11,692,800,
			TFMA58000700	DIESEL AND OTHER FUELS	8,754,808,511.70 356,076,240.61	1,435,905,071.89 90,527,317.91	7,116,743.39	10,183,596,8 446,603,5
			TEMA58001000	HIGHWAY - TYPE TIRES HEAVY VEHICLE USE TAX	456.341.620.99	488.840.436.02	0.00	945,182.0
			TFMA58001100	RETAIL TAX ON TRUCKS	2,986,153,369.05	659,031,503.23	0.00	3,645,184,
			TFMA58001200	GASOLINE AND RELATED FUELS	21,742,139,096.62	3,582,734,000.00	332,610,249.17	24,992,262,
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)* TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	-1,000,000.00	0.00	0.00	-1,000,0
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING	-384,840,000.00	0.00	66,413,000.00	-451,253,
			TEMA58005800	KEROSENE TRANSFERS	-632 204 970 24	14 231 633 27	111 979 000 00	-729 952
		BA Sum	1111110000000000		44,989,915,213.81	6,273,900,192.67	518,118,992.56	50,745,696,
	Sum BEA				44,989,915,213.81	6,273,900,192.67	518,118,992.56	50,745,696,
	м	-	TFMA57504500	PMT FROM THE GENERAL FUND, HTF	9,765,000,000.00	0.00	0.00	9,765,000,
		BA Sum	TFMA57506000	TRANSFER FROM LUST	1,000,000,000.00 10,765,000,000.00	0.00	0.00	1,000,000,
	Sum BEA	BA Sum			10,765,000,000.00	0.00	0.00	10,765,000,
Sum					55.754.915.213.81	6,273,900,192.67	518,118,992.56	61,510,696,
4400	D			AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS -				
4128		-	-	TRANSFERS-IN	0.00	9,219,637.22	3,244,615.11	5,975,
4129	D	-	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	-39,334,000,000.00	0.00	4,279,000,000.00	-43,613,000,
				TRANSFERS MASS TRANSIT	-6,000,000.00	0.00	0.00	-6,000,
				TRANSFERS IMTP	-6,878,500,000.00	0.00	1,225,000,000.00	-8,103,500
			1FMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	-425,000,000.00	0.00	125,000,000.00	-550,000
			TEMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS TRANSFERS TO DOT, MISCELLANEOUS	-525,526,014.00	0.00	2,034,000.00	-525,526
		BA Sum	11 WAS/055100	TRANSFERS TO DUT, MISCELLANEOUS	-7,052,000.00	0.00	5,631,034,000.00	-52,807,112
	Sum BEA	Un dui			-47,176,078,014.00	0.00	5,631,034,000.00	-52,807,112
Sum					-47,176,078,014.00	0.00	5,631,034,000.00	-52,807,112
4201	-	-	-	TOTAL ACTUAL RESOURCES - COLLECTED	4,403,361,103.57	0.00	0.00	4,403,361
		BA Sum	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-548,748.00 4.402.812.355.57	0.00	0.00	-548, 4,402,812,
	Sum BEA	DA SUII			4,402,812,355.57	0.00	0.00	4,402,812,
Sum	1				4,402,812,355.57	0.00	0.00	4,402,812
4394	D		TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	0.00	0.00	94,075.00	-94
			TFMA53110010	INTEREST ON INVESTMENTS	-3,442,989.71	0.00	130,811.97	-3,573
				MOTOR CARRIER FINES & PENALTIES	-16,074,656.37	0.00	1,761,078.38	-17,835
			TFMA53200900	HIGHWAY CIVIL TAX PENALTIES PMT FROM THE GENERAL FUND, HTF	-123,699.00 -21,457,800,000.00	0.00	644,265.00 0.00	-767. -21,457,800
			TEMA57506000	TRANSFER FROM LUST	-21,457,800,000.00	0.00	0.00	-21,457,800
			TFMA57550100	TRANSFERS IN - RIGHT OF WAY MODIFICATION, FHA	0.00	0.00	3,244,615.11	-3,244
			TFMA57560100	RETURN OF FUNDS	0.00	3,244,615.11	5,975,022.11	-2,730,
			TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	4,365,587,221.00	4,279,000,000.00	0.00	8,644,587
			TFMA57650900	TRANSFERS MASS TRANSIT TRANSFERS IMTP	-47,316,000.00	0.00 1,225,000,000.00	0.00	-47,316
				TRANSFERS TO DOT, TRAFFIC SAFETY	-8,787,120,000.00	1,225,000,000.00	0.00	-7,562,120
			TEMA57655000	TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT MOTOR CARRIER SAFETY GRANTS	-633,604,000.00	125,000,000.00	0.00	-506,604
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	-101,362,961.51	2,034,000.00	0.00	-99,328
			TFMA58000700	DIESEL AND OTHER FUELS	-8,754,808,511.70	7,116,743.39	1,435,905,071.89	-10,183,596
			TFMA58000900	HIGHWAY - TYPE TIRES	-356,076,240.61	0.00	90,527,317.91	-446,603
			TFMA58001000	HEAVY VEHICLE USE TAX RETAIL TAX ON TRUCKS	-456,341,620.99 -2,986,153,369.05	0.00	488,840,436.02 659,031,503.23	-945,182 -3.645,184
			TEMA58001200	GASOLINE AND RELATED FUELS	-21,742,139,096.62	332,610,249.17	3,582,734,000.00	-24,992,262
			TEMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	1,000,000.00	0.00	0.00	1,000
			TEMA59001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	384 840 000 00	66.413.000.00	0.00	451,253
			11 MA30001000	TRUST FUND (14)*				
			TFMA58005800	KEROSENE TRANSFERS	632,204,970.24	111,979,000.00	14,231,633.27	729,952, 48.027,432.
		BA Sum	*****	DEFAULT CAM1	48,027,432,649.94 -12,981,649,555,38	0.00 6,152,397,607.67	6,283,119,829.89	48,027,432, -13,112,371,
	Sum BEA	DA GUI			-12,981,649,555.38	6,152,397,607.67	6,283,119,829.89	-13,112,371
Sum	1				-12,981,649,555.38	6,152,397,607.67	6,283,119,829.89	-13,112,371
5310	D	-		CMIA INTEREST INCOME (.014)*, (.015)*	0.00	0.00	94,075.00	-94
5311 5320	- D	-	TFMA53110010	INTEREST ON INVESTMENTS MOTOR CARRIER FINES & PENALTIES	-3,457,413.76	0.00	116,387.92	-3,573
5320	D	-		MOTOR CARRIER FINES & PENALTIES HIGHWAY CIVIL TAX PENALTIES	-16,074,656.37	0.00	1,761,078.38	-17,835
		BA Sum		INSTITUT ONE TALENALIES	-16,198,355.37	0.00	2,405,343.38	-18,603
	Sum BEA				-16,198,355.37	0.00	2,405,343.38	-18,603
Sum	1				-16,198,355.37	0.00	2,405,343.38	-18,603
5750	-	-	1FMA57504500	PMT FROM THE GENERAL FUND, HTF TRANSFER FROM LUST	-21,457,800,000.00 -1,000,000,000.00	0.00	0.00	-21,457,800,
		BA Sum	1FMA5/506000	TRANSFER FROM LUST	-1,000,000,000.00	0.00	0.00	-1,000,000, -22,457,800,
	Sum BEA	DA SUM			-22,457,800,000.00	0.00	0.00	-22,457,800,
Sum	1				-22,457,800,000.00	0.00	0.00	-22,457,800
5755	-	-	TFMA57550100	TRANSFERS IN - RIGHT OF WAY MODIFICATION, FHA	0.00	0.00	3,244,615.11	-3,244
5756	D	-	TEMA57560100	RETURN OF FUNDS	0.00	3.244.615.11	5,975,022.11	-2.730
5765	-	-	1 FMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION TRANSFERS MASS TRANSIT	39,334,000,000.00 6,000,000.00	4,279,000,000.00	0.00	43,613,000 6,000
			TFMA57653100	TRANSFERS MASS TRANSIT	6.878.500.000.00	1.225.000.000.00	0.00	8,103,500.
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	425,000,000.00	125,000,000.00	0.00	550,000
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	525,526,014.00	0.00	0.00	525 526
			TFMA57655100		7,052,000.00	2,034,000.00	0.00	9,086, 52,807,112,
		BA Sum			47,176,078,014.00	5,631,034,000.00	0.00	52,807,112,
C	Sum BEA				47,176,078,014.00 47,176,078,014.00	5,631,034,000.00 5,631,034,000.00	0.00	52,807,112 52,807,112
5800		-	TEMA58000700	DIESEL AND OTHER FUELS	-8,754,808,511.70	7,116,743.39	1.435.905.071.89	-10,183,596
			TFMA58000900	HIGHWAY - TYPE TIRES	-356.076.240.61	0.00	90.527.317.91	-446.603.
			TFMA58001000	HEAVY VEHICLE USE TAX	-456,341,620.99	0.00	488,840,436.02	-945,182
			TFMA58001100	RETAIL TAX ON TRUCKS	-2,986,153,369.05	0.00	659,031,503.23	-3,645,184
			TFMA58001200	GASOLINE AND RELATED FUELS	-21,742,139,096.62	332,610,249.17	3,582,734,000.00	-24,992,262
				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
			TFMA58001600	TO AND ER OF TRACE TO SPORT FISH RESTORATION & BUATING	384.840.000.00	66,413,000.00	0.00	451,253,
				TRUST FUND (14)*				
			TFMA58005800	KEROSENE TRANSFERS	632,204,970.24	111,979,000.00	14,231,633.27	729,952,
		BA Sum	TFMA58005800	TRUST FUND (14)* KEROSENE TRANSFERS	-33,277,473,868.73	518,118,992.56	6,271,269,962.32	729,952, -39,030,624,
Sum	Sum BEA	BA Sum	TFMA58005800	TRUST FUND (14)* KEROSENE TRANSFERS	632,204,970.24 -33,277,473,868.73 -33,277,473,868.73 -33,277,473,868.73 -33,277,473,868.73	111,979,000.00 518,118,992.56 518,118,992.56 518,118,992.56	14,231,633.27 6,271,269,962.32 6,271,269,962.32 6,271,269,962.32	729,952, -39,030,624, -39,030,624, -39,030,624,

#### Highway Trust Fund - Highway 69X8102 Trial Balance (Unaudited) September 1, 2014 through September 30, 2014

		Program:TFMA81021						
1010	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description FUND BALANCE WITH TREASURY	Beginning Balance 0.00	Period Net Dr F 191,140,195,157.98	eriod Net Cr 188.990.144.153.67	Ending Balance 2.150.051.004.
1342				INTEREST RECEIVABLE - INVESTMENTS	10.478.58	86.146.05	96.624.63	2,150,051,004.
1610				INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY	9,430,722,124.68	184,137,021,036.48	185,587,107,790.04	7.980.635.371.
3310				THE BUREAU OF THE FISCAL SERVICE CUMULATIVE RESULTS OF OPERATIONS		0.00	0.00	
4114	D		TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	-2,318,817,300.01	94,075.00	0.00	-2,318,817,300.0 94,075.0
			TFMA53110010	INTEREST ON INVESTMENTS	2,407,733.08	96,624.63	0.00	2,504,357.
			TFMA53200800 TFMA53200900	MOTOR CARRIER FINES & PENALTIES	16,074,656.37 123,699.00	1,761,078.38	0.00	17,835,734.
			TFMA53200900 TFMA57504500	HIGHWAY CIVIL TAX PENALTIES PMT FROM THE GENERAL FUND. HTF	9.651.200.000.00	644,265.00	0.00	767,964.
			TFMA58000700	DIESEL AND OTHER FUELS	7,726,027,337.15	1,267,505,708.21	5,972,804.42	8,987,560,240.
			TFMA58000900 TFMA58001000	HIGHWAY - TYPE TIRES HEAVY VEHICLE USE TAX	356,076,240.61 456,341,620.99	90,527,317.91 488,840,436.02	0.00	446,603,558 945,182,057
			TFMA58001000	RETAIL TAX ON TRUCKS	2,986,153,369.05	659,031,503.23	0.00	3,645,184,872
			TFMA58001200	GASOLINE AND RELATED FUELS	18,344,189,198.46	3,022,809,000.00	280,630,697.66	21,086,367,500.
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)* TRANSFER OF TAXES TO SPORT FISH RESTORATION &	-842,000.00	0.00	0.00	-842,000.
			TFMA58001600	BOATING TRUST FUND (14)*	-341,472,000.00	0.00	58,440,000.00	-399,912,000.
			TFMA58005800	KEROSENE TRANSFERS	-557,797,016.04	12,557,722.34	98,801,000.00	-644,040,293
	Sum BE	BA Sum			38,638,482,838.67 38,638,482,838.67	5,543,867,730.72 5,543,867,730.72	443,844,502.08 443,844,502.08	43,738,506,067 43,738,506,067
	M		TFMA57504500	PMT FROM THE GENERAL FUND, HTF	7,765,000,000.00	0.00	0.00	7,765,000,000.
			TFMA57506000	TRANSFER FROM LUST	1,000,000,000.00	0.00	0.00	1,000,000,000
	Sum BE	BA Sum			8,765,000,000.00 8,765,000,000.00	0.00	0.00	8,765,000,000 8,765,000,000
Sun	n	•			47,403,482,838.67	5,543,867,730.72	443,844,502.08	52,503,506,067.
4128	D			AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS	0.00	9,219,637.22	3,244,615.11	5.975.022
4120	D		TFMA57650800	TRANSFERS-IN TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	-39,334,000,000.00	0.00	4,279,000,000.00	-43,613,000,000
4128		· ·	TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	-39,334,000,000.00	0.00	4,279,000,000.00	-43,613,000,000
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	-525,526,014.00	0.00	0.00	-525,526,014
		BA Sum	TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	-7,052,000.00 -40,291,578,014,00	0.00	2,034,000.00 4,406,034,000.00	-9,086,000
	Sum BE				-40,291,578,014.00	0.00	4,406,034,000.00	-44,697,612,014
Sun	n				-40,291,578,014.00	0.00	4,406,034,000.00	-44,697,612,014
4201	· ·	-	-	TOTAL ACTUAL RESOURCES - COLLECTED PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	2,319,365,961.01 -548.661.00	0.00	0.00	2,319,365,961 -548,661
		BA Sum	-	PRIOR TEAR DELIVERED ORDERS - OBLIGATIONS-PAID	2,318,817,300.01	0.00	0.00	2,318,817,300
	Sum BE				2,318,817,300.01	0.00	0.00	2,318,817,300
4394	n D		TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	2,318,817,300.01 0.00	0.00	0.00 94,075.00	2,318,817,300. -94,075.
4394	D		TFMA53100500	INTEREST ON INVESTMENTS	-2.407.733.08	0.00	96,624.63	-2,504,357
			TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-16,074,656.37	0.00	1,761,078.38	-17,835,734
			TFMA53200900 TFMA57504500	HIGHWAY CIVIL TAX PENALTIES PMT FROM THE GENERAL FUND, HTF	-123,699.00 -17,416,200,000.00	0.00	644,265.00	-767,964
			TFMA57506000	TRANSFER FROM LUST	-1,000,000,000.00	0.00	0.00	-1,000,000,000
			TFMA57550100	TRANSFERS IN - RIGHT OF WAY MODIFICATION, FHA	0.00	0.00	3,244,615.11	-3,244,615.
			TFMA57560100 TFMA57650800	RETURN OF FUNDS TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	0.00	3,244,615.11 4.279.000.000.00	5,975,022.11	-2,730,407. 8.644.587.221.
			TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	4,365,587,221.00	4,279,000,000.00	0.00	-508,804,000
			TFMA57655000	TRANSFERS TO DOT, TRAFFIC SAFETY TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	-50,151,251.00	0.00	0.00	-50,151,251
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	-101,362,961.51	2,034,000.00	0.00	-99,328,961
			TFMA58000700 TFMA58000900	DIESEL AND OTHER FUELS HIGHWAY - TYPE TIRES	-7,726,027,337.15 -356,076,240.61	5,972,804.42	1,267,505,708.21 90,527,317.91	-8,987,560,240 -446,603,558
			TFMA58001000	HEAVY VEHICLE USE TAX	-456,341,620.99	0.00	488,840,436.02	-945,182,057
			TFMA58001100	RETAIL TAX ON TRUCKS	-2,986,153,369.05	0.00	659,031,503.23	-3,645,184,872
			TFMA58001200 TFMA58001500	GASOLINE AND RELATED FUELS TRANSFER OF TAXES TO LAND & WATER (14)*	-18,344,189,198.46 842,000.00	280,630,697.66 0.00	3,022,809,000.00	-21,086,367,500 842,000
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION &	341,472,000.00	58.440.000.00	0.00	399,912,000
				BOATING TRUST FUND (14)*				
			TFMA58005800 XXXXXXXXXXXXXX	KEROSENE TRANSFERS DEFAULT CAM1	557,797,016.04 34,392,491,705.50	98,801,000.00 0.00	12,557,722.34	644,040,293 34,392,491,705
		BA Sum	1000000000000	DEFNOET ON MIT	-9,430,722,124.68	4,853,123,117.19	5,553,087,367.94	-10,130,686,375
	Sum BE	۹.			-9,430,722,124.68	4,853,123,117.19	5,553,087,367.94	-10,130,686,375
5310 Sun	n D		TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	-9,430,722,124.68 0.00	4,853,123,117.19 0.00	5,553,087,367.94 94,075.00	-10,130,686,375 -94,075
5310	-	-	TFMA53100500	INTEREST ON INVESTMENTS	-2,418,211.66	0.00	86,146.05	-2,504,357
5320	D	•	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-16,074,656.37	0.00	1,761,078.38	-17,835,734
		BA Sum	TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-123,699.00 -16,198,355.37	0.00	644,265.00 2,405,343.38	-767,964
	Sum BE				-16,198,355.37	0.00	2,405,343.38	-18,603,698
Sun					-16,198,355.37	0.00	2,405,343.38	-18,603,698
5750	· ·	-	TFMA57504500 TFMA57506000	PMT FROM THE GENERAL FUND, HTF TRANSFER FROM LUST	-17,416,200,000.00 -1,000,000,000.00	0.00	0.00	-17,416,200,000
		BA Sum	11°MA57506000	INANGLEN FROM LUST	-18,416,200,000.00	0.00	0.00	-18,416,200,000
	Sum BE				-18,416,200,000.00	0.00	0.00	-18,416,200,000
5755	n	1	TFMA57550100	TRANSFERS IN - RIGHT OF WAY MODIFICATION, FHA	-18,416,200,000.00	0.00	0.00 3,244,615.11	-18,416,200,000 -3,244,615
5756	D		TFMA57550100 TFMA57560100	RETURN OF FUNDS	0.00	3,244,615.11	5,975,022.11	-3,244,615 -2,730,407
5765	-	-	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	39,334,000,000.00	4,279,000,000.00	0.00	43,613,000,000
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	425,000,000.00	125,000,000.00	0.00	550,000,000
			TFMA57655000 TFMA57655100	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS TRANSFERS TO DOT, MISCELLANEOUS	525,526,014.00 7.052.000.00	2.034.000.00	0.00	525,526,014 9.086.000
		BA Sum			40,291,578,014.00	4,406,034,000.00	0.00	44,697,612,014
	Sum BE	A			40,291,578,014.00 40,291,578,014.00	4,406,034,000.00 4,406,034,000.00	0.00	44,697,612,014 44,697,612,014
5800			TFMA58000700	DIESEL AND OTHER FUELS	-7,726,027,337.15	5,972,804.42	0.00 1,267,505,708.21	-8,987,560,240
			TFMA58000900	HIGHWAY - TYPE TIRES	-356,076,240.61	0.00	90.527.317.91	-446,603,558
			TFMA58001000	HEAVY VEHICLE USE TAX	-456,341,620.99	0.00	488,840,436.02	-945,182,057
			TFMA58001100 TFMA58001200	RETAIL TAX ON TRUCKS GASOLINE AND RELATED FUELS	-2,986,153,369.05 -18,344,189,198.46	0.00 280,630,697.66	659,031,503.23 3,022,809,000.00	-3,645,184,872
			TFMA58001200 TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	-18,344,189,198.46 842,000.00	280,630,697.66	3,022,809,000.00	-21,086,367,500
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION &	341.472.000.00	58,440,000.00	0.00	399.912.000
			TFMA58001800	BOATING TRUST FUND (14)* KEROSENE TRANSFERS	557 797 016 04	98,801,000.00	12,557,722.34	644,040,293
		BA Sum	1FMA58005800	NENGOLINE IRANOFERO	-28,968,676,750.22	98,801,000.00 443,844,502.08	12,557,722.34 5,541,271,687.71	644,040,293 -34,066,103,935
	Sum BE	A Sum			-28,968,676,750.22 -28,968,676,750.22	443,844,502.08 443,844,502.08	5,541,271,687.71 5,541,271,687.71	-34,066,103,935. -34,066,103,935.

#### Highway Trust Fund - Mass Transit Account 69X8102 Trial Balance (Unaudited) September 1, 2014 through September 30, 2014

	•		-					
JSSGL	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance
1010	-	-	-	FUND BALANCE WITH TREASURY	0.00	64,452,288,378.79	64,185,921,729.41	266,366,649.3
1342	-	-	-	INTEREST RECEIVABLE - INVESTMENTS	3,945.47	30,241.87	34,187.34	
				INVESTMENTS IN U.S TREASURY SECURITIES ISSUED				
1610	-	-	-	BY THE BUREAU OF THE FISCAL SERVICE	3,550,927,430.70	62,886,647,238.93	63,722,255,916.84	2,715,318,752.7
3310	-	-	-	CUMULATIVE RESULTS OF OPERATIONS	-2,083,995,055.56	0.00	0.00	-2.083.995.055.5
4114	D	-	TFMA53110010	INTEREST ON INVESTMENTS	1,035,256.63	34,187.34	0.00	
	_		TFMA57504500	PMT FROM THE GENERAL FUND. HTF	2.041.600.000.00	0.00	0.00	
			TFMA58000700	DIESEL AND OTHER FUELS	1,028,781,174.55	168,399,363.68	1,143,938.97	1,196,036,599.
			TFMA58001200	GASOLINE AND RELATED FUELS	3,397,949,898.16	559,925,000.00	51,979,551.51	3,905,895,346.
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	-158,000.00	0.00	0.00	-158,000.
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION &	-43,368,000.00	0.00	7,973,000.00	
			1 FIVIA3600 1600	BOATING TRUST FUND (14)*	-43,368,000.00	0.00	7,973,000.00	-51,341,000.0
			TFMA58005800	KEROSENE TRANSFERS	-74,407,954.20	1,673,910.93	13,178,000.00	-85,912,043.2
		BA Sum	1		6,351,432,375.14	730,032,461.95	74,274,490.48	7,007,190,346.0
	Sum BEA	L .			6,351,432,375.14	730,032,461.95	74,274,490.48	7,007,190,346.6
	м	-	TFMA57504500	PMT FROM THE GENERAL FUND. HTF	2.000.000.000.00	0.00	0.00	2.000.000.000.0
Sum		1	11111101001000		8,351,432,375.14	730.032.461.95	74.274.490.48	
4129	D		TFMA57650900	TRANSFERS MASS TRANSIT	-6,000,000.00	0.00	0.00	
1120	5		TFMA57653100	TRANSFERS IMTP	-6.878.500.000.00	0.00	1.225.000.000.00	
		BA Sum			-6,884,500,000.00	0.00	1,225,000,000.00	
	Sum BEA				-6.884.500.000.00	0.00	1.225.000.000.00	
Sum					-6,884,500,000.00	0.00	1,225,000,000.00	-8,109,500,000.0
4201	-			PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-87.00	0.00	0.00	-87.0
				TOTAL ACTUAL RESOURCES - COLLECTED	2.083.995.142.56	0.00	0.00	2.083.995.142.5
		BA Sum	-	TOTAL ACTUAL RESOURCES - COLLECTED	2,083,995,055.56	0.00	0.00	
	Sum BEA				2.083.995.055.56	0.00	0.00	
Sum					2,083,995,055.56	0.00	0.00	
4394	D		TFMA53110010	INTEREST ON INVESTMENTS	-1.035.256.63	0.00	34,187.34	
4594	B	-	TFMA57504500	PMT FROM THE GENERAL FUND, HTF	-4,041,600,000.00	0.00	0.00	
			TFMA57650900	TRANSFERS MASS TRANSIT	-47,316,000.00	0.00	0.00	
			TFMA57653100	TRANSFERS IMTP	-8,787,120,000.00	1,225,000,000.00	0.00	
			TFMA58000700	DIESEL AND OTHER FUELS	-1,028,781,174.55	1,143,938.97	168,399,363.68	
			TFMA58001200	GASOLINE AND RELATED FUELS	-3,397,949,898.16	51,979,551.51	559,925,000.00	
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	158,000.00	0.00	0.00	
				TRANSFER OF TAXES TO SPORT FISH RESTORATION &	1			,
			TFMA58001600	BOATING TRUST FUND (14)*	43,368,000.00	7,973,000.00	0.00	51,341,000.0
			TFMA58005800	KEROSENE TRANSFERS	74,407,954.20	13,178,000.00	1,673,910.93	85.912.043.2
			XXXXXXXXXXXXX	DEFAULT CAM1	13,634,940,944.44	0.00	0.00	
		BA Sum			-3,550,927,430.70	1,299,274,490.48	730,032,461.95	-2,981,685,402.
	Sum BEA				-3,550,927,430.70	1,299,274,490.48	730,032,461.95	-2,981,685,402.
Sum	Í.				-3,550,927,430.70	1,299,274,490.48	730,032,461.95	-2,981,685,402.
5311	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-1,039,202.10	0.00	30,241.87	-1,069,443.9
5750	-	-	TFMA57504500	PMT FROM THE GENERAL FUND, HTF	-4,041,600,000.00	0.00	0.00	-4,041,600,000.0
5765	-	-	TFMA57650900	TRANSFERS MASS TRANSIT	6,000,000.00	0.00	0.00	
			TFMA57653100	TRANSFERS IMTP	6,878,500,000.00	1,225,000,000.00	0.00	8,103,500,000.
		BA Sum			6,884,500,000.00	1,225,000,000.00	0.00	8,109,500,000.
	Sum BEA	L			6,884,500,000.00	1,225,000,000.00	0.00	8,109,500,000.
Sum	L				6,884,500,000.00	1,225,000,000.00	0.00	
5800	-	-	TFMA58000700	DIESEL AND OTHER FUELS	-1,028,781,174.55	1,143,938.97	168,399,363.68	
			TFMA58001200	GASOLINE AND RELATED FUELS	-3,397,949,898.16	51,979,551.51	559,925,000.00	
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	158,000.00	0.00	0.00	158,000.
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	43,368,000.00	7,973,000.00	0.00	51,341,000.
			TFMA58005800	KEROSENE TRANSFERS	74,407,954.20	13,178,000.00	1,673,910.93	85.912.043.2
		BA Sum		NERUJENE IRANJERJ	-4,308,797,118.51	74,274,490.48	729,998,274.61	
		DA Sum						
	Cum DEA							
Sum	Sum BEA				-4,308,797,118.51 -4.308,797,118.51	74,274,490.48 74,274,490.48	729,998,274.61 729,998,274.61	

# Highway Trust Fund 69X8102 Balance Sheet (Unaudited) September 30, 2014

Period Name:2014-12 Fund:TFM8102DEXXXXXX

Program:<All>

Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	2,416,417,653.69
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	10,695,954,123.91
		13,112,371,777.60
		Total: 13,112,371,777.60
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-4,402,812,355.57
	NET INCOME	-8,709,559,422.03
		-13,112,371,777.60
		Total: -13,112,371,777.60

## Highway Trust Fund - Highway Account 69X8102 Balance Sheet (Unaudited) September 30, 2014

Period Name:2014-12 Fund:TFM8102DEXXXXXX

Program:TFMA81021

Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	2,150,051,004.31
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	7,980,635,371.12
		10,130,686,375.43
		Total: 10,130,686,375.43
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-2,318,817,300.01
	NET INCOME	-7,811,869,075.42
		-10,130,686,375.43
		Total: -10,130,686,375.43

### Highway Trust Fund - Mass Transit Account 69X8102 Balance Sheet (Unaudited) September 30, 2014

Period Name:2014-12 Fund:TFM8102DEXXXXXX

Program:TFMA81022

Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	266,366,649.38
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	2,715,318,752.79
		2,981,685,402.17
		Total: 2,981,685,402.17
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-2,083,995,055.56
	NET INCOME	-897,690,346.61
		-2,981,685,402.17
		Total: -2,981,685,402.17

#### Highway Trust Fund 69X8102 Income Statement (Unaudited) For the Period October 1, 2013 through September 30, 2014

Period Name:2014-12 Fund:TFM8102DEXXXX Program:<All>

Revenue Type	USSG	GL Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	5800	TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIF		DIESEL AND OTHER FUELS	-1,428,788,328.50	-10,183,596,840.20
			TFMA58001200	GASOLINE AND RELATED FUELS	-3,250,123,750.83	-24,992,262,847.45
			TFMA58001000	HEAVY VEHICLE USE TAX	-488,840,436.02	-945,182,057.0 <sup>-</sup>
			TFMA58000900	HIGHWAY - TYPE TIRES	-90,527,317.91	-446,603,558.52
			TFMA58005800	KEROSENE TRANSFERS	97,747,366.73	729,952,336.97
			TFMA58001100	RETAIL TAX ON TRUCKS	-659,031,503.23	-3,645,184,872.28
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	0.00	1,000,000.00
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOAT	66,413,000.00	451,253,000.00
	Su	m			-5,753,150,969.76	-39,030,624,838.49
	5750	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57504500	PMT FROM THE GENERAL FUND, HTF	0.00	-21,457,800,000.00
			TFMA57506000	TRANSFER FROM LUST	0.00	-1,000,000,000.00
	Su	m			0.00	-22,457,800,000.00
	5755	NONEXPENDITURE FINANCING SOURCES - TRANSFERS	TFMA57550100	TRANSFERS IN - RIGHT OF WAY MODIFICATION, FHA	-3,244,615.11	-3,244,615.11
	5310	INTEREST REVENUE - OTHER - NON EXCHANGE	TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	-94,075.00	-94,075.00
	5311	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-116,387.92	-3,573,801.68
	5320	PENALTIES AND FINES REVENUE - NON EXCHANGE	TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-644,265.00	-767,964.00
			TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-1,761,078.38	-17,835,734.75
	Su	m			-2,405,343.38	-18,603,698.75
ę	Sum				-5,759,011,391.17	-61,513,941,029.03
EXPENSES	5756	NONEXPENDITURE FINANCING SOURCES - TRANSFERS	TFMA57560100	RETURN OF FUNDS	-2,730,407.00	-2,730,407.00
	5765	NONEXPENDITURE FINANCING SOURCES - TRANSFERS	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	4,279,000,000.00	43,613,000,000.00
			TFMA57653100	TRANSFERS IMTP	1,225,000,000.00	8,103,500,000.00
			TFMA57650900	TRANSFERS MASS TRANSIT	0.00	6,000,000.00
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	2,034,000.00	9,086,000.00
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	0.00	525,526,014.00
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	125,000,000.00	550,000,000.00
	Su	m			5,631,034,000.00	52,807,112,014.00
ę	Sum				5,628,303,593.00	52,804,381,607.00
TO	TAL				-130,707,798.17	-8,709,559,422.03

#### Highway Trust Fund - Highway Account 69X8102 Income Statement (Unaudited) For the Period October 1, 2013 through September 30, 2014

Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	5800	TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED	TFMA58000700	DIESEL AND OTHER FUELS	-1,261,532,903.79	-8,987,560,240.94
			TFMA58001200	GASOLINE AND RELATED FUELS	-2,742,178,302.34	-21,086,367,500.80
			TFMA58001000	HEAVY VEHICLE USE TAX	-488,840,436.02	-945,182,057.01
			TFMA58000900	HIGHWAY - TYPE TIRES	-90,527,317.91	-446,603,558.52
			TFMA58005800	KEROSENE TRANSFERS	86,243,277.66	644,040,293.70
			TFMA58001100	RETAIL TAX ON TRUCKS	-659,031,503.23	-3,645,184,872.28
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	0.00	842,000.00
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	58,440,000.00	399,912,000.00
	Sum	n in the second s			-5,097,427,185.63	-34,066,103,935.85
	5750	EXPENDITURE FINANCING SOURCES -	TFMA57504500	PMT FROM THE GENERAL FUND, HTF	0.00	-17,416,200,000.00
			TFMA57506000	TRANSFER FROM LUST	0.00	-1,000,000,000.00
	Sum	1			0.00	-18,416,200,000.00
	5755	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - OTHER	TFMA57550100	TRANSFERS IN - RIGHT OF WAY MODIFICATION, FHA	-3,244,615.11	-3,244,615.11
	5310	INTEREST REVENUE - OTHER - NON	TFMA53100500	CMIA INTEREST INCOME (.014)*, (.015)*	-94,075.00	-94,075.00
	5311	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-86,146.05	-2,504,357.71
	5320	PENALTIES AND FINES REVENUE - NON	TFMA53200900	HIGHWAY CIVIL TAX PENALTIES	-644,265.00	-767,964.00
			TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-1,761,078.38	-17,835,734.75
	Sum	n in the second s			-2,405,343.38	-18,603,698.75
S	Sum				-5,103,257,365.17	-52,506,750,682.42
EXPENSES	5756	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - CAPITAL TRANSFERS	TFMA57560100	RETURN OF FUNDS	-2,730,407.00	-2,730,407.00
	5765	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	4,279,000,000.00	43,613,000,000.00
			TFMA57655100	TRANSFERS TO DOT, MISCELLANEOUS	2,034,000.00	9,086,000.00
			TFMA57655000	TRANSFERS TO DOT, MOTOR CARRIER SAFETY GRANTS	0.00	525,526,014.00
			TFMA57654800	TRANSFERS TO DOT, TRAFFIC SAFETY	125,000,000.00	550,000,000.00
	Sum	1			4,406,034,000.00	44,697,612,014.00
S	Sum				4,403,303,593.00	44,694,881,607.00
TOT	ΓAL				-699,953,772.17	-7,811,869,075.42

### Period Name:2014-12 Fund:TFM8102DEXXXXXX Program:TFMA81021

#### Highway Trust Fund - Mass Transit Account 69X8102 Income Statement (Unaudited) For the Period October 1, 2013 through September 30, 2014

Period Name:2014-12 Fund:TFM8102DEXXXX) Program:TFMA81022	Period Name:2014-12	Fund:TFM8102DEXXXX	Program:TFMA81022
---	---------------------	--------------------	-------------------

Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	5800	TAX REVENUE COLLECTED - NOT OTHERWISE	TFMA58000700	DIESEL AND OTHER FUELS	-167,255,424.71	-1,196,036,599.26
			TFMA58001200	GASOLINE AND RELATED FUELS	-507,945,448.49	-3,905,895,346.65
			TFMA58005800	KEROSENE TRANSFERS	11,504,089.07	85,912,043.27
			TFMA58001500	TRANSFER OF TAXES TO LAND & WATER (14)*	0.00	158,000.00
			TFMA58001600	TRANSFER OF TAXES TO SPORT FISH RESTORATION & BOATING TRUST FUND (14)*	7,973,000.00	51,341,000.00
	Sum	i de la companya de l			-655,723,784.13	-4,964,520,902.64
	5750	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57504500	PMT FROM THE GENERAL FUND, HTF	0.00	-4,041,600,000.00
	5311	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-30,241.87	-1,069,443.97
Su	m				-655,754,026.00	-9,007,190,346.61
EXPENSES	5765	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57653100	TRANSFERS IMTP	1,225,000,000.00	8,103,500,000.00
			TFMA57650900	TRANSFERS MASS TRANSIT	0.00	6,000,000.00
	Sum				1,225,000,000.00	8,109,500,000.00
Su	m				1,225,000,000.00	8,109,500,000.00
TOTA	AL .				569,245,974.00	-897,690,346.61