

Highway Trust Fund

20X8102

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Highway Trust Fund

20X8102

Noteworthy News

1. Beginning with the October 2005 financial statements, the FACTS II Adjusted Trial Balance will replace the Budget Reconciliation Summary and the Post Closing Budget Reconciliation.

**Highway Trust Fund - Consolidated
20X8102
Trial Balance (Final)
September 30, 2005 Through October 31, 2005**

RUN DATE: 11/22/05
RUN TIME: 153234

GL ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	2,548,948,471.66	3,946,703,716.28	6,495,651,000.00	1,187.94
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	8,270,639,000.00	3,261,101,000.00	3,219,592,000.00	8,312,148,000.00
	TOTAL ASSETS	10,819,587,471.66	7,207,804,716.28	9,715,243,000.00	8,312,149,187.94
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	11,708,003,083.00	3,200,000,000.00	0.00	8,508,003,083.00
	TOTAL LIABILITIES	11,708,003,083.00	3,200,000,000.00	0.00	8,508,003,083.00
	TOTAL NET ASSETS	(888,415,611.34)	10,407,804,716.28	9,715,243,000.00	(195,853,895.06)
CAPITAL					
3310	PRIOR UNDISTRIBUTED INC	(888,415,611.34)	0.00	0.00	(888,415,611.34)
	TOTAL CAPITAL	(888,415,611.34)	0.00	0.00	(888,415,611.34)
INCOME					
5800	DIESEL	0.00	0.00	162,129,000.00	162,129,000.00
5800	TRUCK TIRE TAX	0.00	0.00	8,375,000.00	8,375,000.00
5800	TRUCK USE TAX	0.00	0.00	35,014,000.00	35,014,000.00
5800	TRUCK RETAIL TAX	0.00	0.00	43,960,000.00	43,960,000.00
5800	GASOLINE	0.00	0.00	455,607,000.00	455,607,000.00
5800	LAND & WATER	0.00	500,000.00	0.00	(500,000.00)
5800	AQUATIC RESOURCES	0.00	10,095,000.00	0.00	(10,095,000.00)
5800	TRANSFER TO GENERAL FUND	0.00	3,503,000.00	0.00	(3,503,000.00)
5890	REFUND OF GASOLINE	0.00	7,581,000.00	7,847,000.00	266,000.00
5890	REFUND OF DIESEL	0.00	12,871,000.00	13,319,000.00	448,000.00
5320	FINES & PENALTIES	0.00	0.00	860,716.28	860,716.28
	TOTAL INCOME	0.00	34,550,000.00	727,111,716.28	692,561,716.28
EXPENSES					
5765	TRANSFERS FEDERAL HIGHWAY	0.00	3,200,000,000.00	3,200,000,000.00	0.00
	TOTAL EXPENSE	0.00	3,200,000,000.00	3,200,000,000.00	0.00
	TOTAL EQUITY	(888,415,611.34)	3,234,550,000.00	3,927,111,716.28	(195,853,895.06)
	BALANCE	0.00	13,642,354,716.28	13,642,354,716.28	0.00

**Highway Trust Fund - Highway Trust Account
20X81021
Trial Balance (Final)
September 30, 2005 Through October 31, 2005**

RUN DATE: 11/22/05

RUN TIME: 153234

GL ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	2,222,506,046.68	3,835,951,716.28	6,058,457,000.00	762.96
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	6,664,027,000.00	2,845,984,000.00	3,199,140,000.00	6,310,871,000.00
	TOTAL ASSETS	8,886,533,046.68	6,681,935,716.28	9,257,597,000.00	6,310,871,762.96
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	11,463,028,083.00	3,200,000,000.00	0.00	8,263,028,083.00
	TOTAL LIABILITIES	11,463,028,083.00	3,200,000,000.00	0.00	8,263,028,083.00
	TOTAL NET ASSETS	(2,576,495,036.32)	9,881,935,716.28	9,257,597,000.00	(1,952,156,320.04)
CAPITAL					
3310	PRIOR UNDISTRIBUTED INC	(2,576,495,036.32)	0.00	0.00	(2,576,495,036.32)
	TOTAL CAPITAL	(2,576,495,036.32)	0.00	0.00	(2,576,495,036.32)
INCOME					
5800	DIESEL	0.00	0.00	143,033,000.00	143,033,000.00
5800	TRUCK TIRE TAX	0.00	0.00	8,375,000.00	8,375,000.00
5800	TRUCK USE TAX	0.00	0.00	35,014,000.00	35,014,000.00
5800	TRUCK RETAIL TAX	0.00	0.00	43,960,000.00	43,960,000.00
5800	GASOLINE	0.00	0.00	384,403,000.00	384,403,000.00
5800	LAND & WATER	0.00	422,000.00	0.00	(422,000.00)
5800	AQUATIC RESOURCES	0.00	8,969,000.00	0.00	(8,969,000.00)
5800	TRANSFER TO GENERAL FUND	0.00	3,082,000.00	0.00	(3,082,000.00)
5890	REFUND OF GASOLINE	0.00	0.00	7,847,000.00	7,847,000.00
5890	REFUND OF DIESEL	0.00	0.00	13,319,000.00	13,319,000.00
5320	FINES & PENALTIES	0.00	0.00	860,716.28	860,716.28
	TOTAL INCOME	0.00	12,473,000.00	636,811,716.28	624,338,716.28
EXPENSES					
5765	TRANSFERS FEDERAL HIGHWAY	0.00	3,200,000,000.00	3,200,000,000.00	0.00
	TOTAL EXPENSE	0.00	3,200,000,000.00	3,200,000,000.00	0.00
	TOTAL EQUITY	(2,576,495,036.32)	3,212,473,000.00	3,836,811,716.28	(1,952,156,320.04)
	BALANCE	0.00	13,094,408,716.28	13,094,408,716.28	0.00

**Highway Trust Fund - Mass Transit Account
20X81022
Trial Balance (Final)
September 30, 2005 Through October 31, 2005**

RUN DATE: 11/22/05

RUN TIME: 153234

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	326,442,424.98	110,752,000.00	437,194,000.00	424.98
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	1,606,612,000.00	415,117,000.00	20,452,000.00	2,001,277,000.00
	TOTAL ASSETS	1,933,054,424.98	525,869,000.00	457,646,000.00	2,001,277,424.98
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	244,975,000.00	0.00	0.00	244,975,000.00
	TOTAL LIABILITIES	244,975,000.00	0.00	0.00	244,975,000.00
	TOTAL NET ASSETS	1,688,079,424.98	525,869,000.00	457,646,000.00	1,756,302,424.98
CAPITAL					
3310	PRIOR UNDISTRIBUTED INC	1,688,079,424.98	0.00	0.00	1,688,079,424.98
	TOTAL CAPITAL	1,688,079,424.98	0.00	0.00	1,688,079,424.98
INCOME					
5800	DIESEL	0.00	0.00	19,096,000.00	19,096,000.00
5800	GASOLINE	0.00	0.00	71,204,000.00	71,204,000.00
5800	LAND & WATER	0.00	78,000.00	0.00	(78,000.00)
5800	AQUATIC RESOURCES	0.00	1,126,000.00	0.00	(1,126,000.00)
5800	TRANSFER TO GENERAL FUND	0.00	421,000.00	0.00	(421,000.00)
5890	REFUND OF GASOLINE	0.00	7,581,000.00	0.00	(7,581,000.00)
5890	REFUND OF DIESEL	0.00	12,871,000.00	0.00	(12,871,000.00)
	TOTAL INCOME	0.00	22,077,000.00	90,300,000.00	68,223,000.00
	TOTAL EQUITY	1,688,079,424.98	22,077,000.00	90,300,000.00	1,756,302,424.98
	BALANCE	0.00	547,946,000.00	547,946,000.00	0.00

Highway Trust Fund - Consolidated
20X8102
Balance Sheet (Final)
October 31, 2005

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	1,187.94	\$	1,187.94
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Investments

Principal On Investments	\$	8,312,148,000.00		
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Net Investments	\$	8,312,148,000.00		
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TOTAL ASSETS	\$	8,312,149,187.94		
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LIABILITIES & EQUITY

Liabilities

Other Liabilities	\$	8,508,003,083.00	\$	8,508,003,083.00
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Equity

Beginning Balance	\$	(888,415,611.34)		
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Net Change	\$	692,561,716.28		
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Total Equity	\$	(195,853,895.06)		
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TOTAL LIABILITIES & EQUITY	\$	8,312,149,187.94		
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Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: November 22, 2005

**Highway Trust Fund - Highway Account
20X81021
Balance Sheet (Final)
October 31, 2005**

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	762.96	
			\$ 762.96

Investments

Principal On Investments	\$	6,310,871,000.00	
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Net Investments	\$	6,310,871,000.00	
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TOTAL ASSETS	\$	6,310,871,762.96	
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LIABILITIES & EQUITY

Liabilities

Other Liabilities	\$	8,263,028,083.00	
			\$ 8,263,028,083.00

Equity

Beginning Balance	\$	(2,576,495,036.32)	
Net Change	\$	624,338,716.28	

Total Equity	\$	(1,952,156,320.04)	
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TOTAL LIABILITIES & EQUITY	\$	6,310,871,762.96	
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Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: November 22, 2005

**Highway Trust Fund - Mass Transit Account
20X81022
Balance Sheet (Final)
October 31, 2005**

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	424.98	\$	424.98
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Investments

Principal On Investments	\$	2,001,277,000.00		
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Net Investments	\$	2,001,277,000.00		
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TOTAL ASSETS	\$	2,001,277,424.98		
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LIABILITIES & EQUITY

Liabilities

Other Liabilities	\$	244,975,000.00	\$	244,975,000.00
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Equity

Beginning Balance	\$	1,688,079,424.98		
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Net Change	\$	68,223,000.00		
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Total Equity	\$	1,756,302,424.98		
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TOTAL LIABILITIES & EQUITY	\$	2,001,277,424.98		
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Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: November 22, 2005

**Highway Trust Fund - Consolidated
20X8102
Income Statement (Final)
October 1, 2005 Through October 31, 2005**

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Excise Taxes (Transferred From General Fund)		
Diesel	\$ 162,129,000.00	\$ 162,129,000.00
Gasoline	455,607,000.00	455,607,000.00
Truck Retail Tax	43,960,000.00	43,960,000.00
Truck Tire Tax	8,375,000.00	8,375,000.00
Truck Use Tax	35,014,000.00	35,014,000.00
Gross Revenue	<u>\$ 705,085,000.00</u>	<u>\$ 705,085,000.00</u>
Less: Transfers		
Transfers to Land & Water	(500,000.00)	(500,000.00)
Transfers to Aquatic Resources	(10,095,000.00)	(10,095,000.00)
Transfers to General Fund	(3,503,000.00)	(3,503,000.00)
Total Transfers	<u>\$(14,098,000.00)</u>	<u>\$(14,098,000.00)</u>
Reimbursement To General Fund (Refund of Taxes & Estimated Tax Credits)		
Refund of Diesel	448,000.00	448,000.00
Refund of Gasoline	266,000.00	266,000.00
Total Tax Reimbursements	<u>\$ 714,000.00</u>	<u>\$ 714,000.00</u>
Net Tax Revenue	<u>\$ 691,701,000.00</u>	<u>\$ 691,701,000.00</u>
Other Income		
Fines & Penalties	860,716.28	860,716.28
Total Other Income	<u>\$ 860,716.28</u>	<u>\$ 860,716.28</u>
Total Revenue	<u>\$ 692,561,716.28</u>	<u>\$ 692,561,716.28</u>

OUTLAYS

Expenditures		
Total Expenditures	<u>\$ 0.00</u>	<u>\$ 0.00</u>
NONEXPENDITURE TRANSFERS 1		
Total Non-Expenditures	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Expenditures/Transfers	<u>\$ 0.00</u>	<u>\$ 0.00</u>
NET INCREASE/(DECREASE)	<u><u>\$ 692,561,716.28</u></u>	<u><u>\$ 692,561,716.28</u></u>

Footnotes:

1 Non-expenditure transfers represent amounts recorded as current year budget authority.

**Highway Trust Fund - Highway Account
20X81021
Income Statement (Final)
October 1, 2005 Through October 31, 2005**

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Excise Taxes (Transferred From General Fund)		
Diesel	\$ 143,033,000.00	\$ 143,033,000.00
Gasoline	384,403,000.00	384,403,000.00
Truck Retail Tax	43,960,000.00	43,960,000.00
Truck Tire Tax	8,375,000.00	8,375,000.00
Truck Use Tax	35,014,000.00	35,014,000.00
Gross Tax Revenue	<u>\$ 614,785,000.00</u>	<u>\$ 614,785,000.00</u>
Less: Transfers		
Transfers to Land & Water	(422,000.00)	(422,000.00)
Transfers to Aquatic Resources	(8,969,000.00)	(8,969,000.00)
Transfers to General Fund	(3,082,000.00)	(3,082,000.00)
Total Transfers	<u>\$(12,473,000.00)</u>	<u>\$(12,473,000.00)</u>
Reimbursement to General Fund (Refund of Taxes & Estimated Tax Credits)		
Refund of Diesel	13,319,000.00	13,319,000.00
Refund of Gasoline	7,847,000.00	7,847,000.00
Total Tax Reimbursements	<u>\$ 21,166,000.00</u>	<u>\$ 21,166,000.00</u>
Net Tax Revenue	<u>\$ 623,478,000.00</u>	<u>\$ 623,478,000.00</u>
Other Income		
Fines & Penalties	860,716.28	860,716.28
Total Other Income	<u>\$ 860,716.28</u>	<u>\$ 860,716.28</u>
Total Revenue	<u>\$ 624,338,716.28</u>	<u>\$ 624,338,716.28</u>

OUTLAYS

Expenditures		
Total Expenditures	<u>\$ 0.00</u>	<u>\$ 0.00</u>
NONEXPENDITURE TRANSFERS ¹		
Total Non-Expenditures	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Expenditures/Transfers	<u>\$ 0.00</u>	<u>\$ 0.00</u>
NET INCREASE/(DECREASE)	<u><u>\$ 624,338,716.28</u></u>	<u><u>\$ 624,338,716.28</u></u>

Footnotes:

1 Non-expenditure transfers represent amounts recorded as current year budget authority.

**Highway Trust Fund - Mass Transit Account
20X81022
Income Statement (Final)
October 1, 2005 Through October 31, 2005**

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Excise Taxes (Transferred From General Fund)		
Diesel	\$ 19,096,000.00	\$ 19,096,000.00
Gasoline	71,204,000.00	71,204,000.00
Gross Tax Revenue	<u>\$ 90,300,000.00</u>	<u>\$ 90,300,000.00</u>
Less: Transfers		
Transfers to Land & Water	(78,000.00)	(78,000.00)
Transfers to Aquatic Resources	(1,126,000.00)	(1,126,000.00)
Transfers to General Fund	(421,000.00)	(421,000.00)
Total Transfers	<u>\$ (1,625,000.00)</u>	<u>\$ (1,625,000.00)</u>
Reimbursement to General Fund (Refund of Taxes and Estimated Tax Credits)		
Refund of Diesel	(12,871,000.00)	(12,871,000.00)
Refund of Gasoline	(7,581,000.00)	(7,581,000.00)
Total Tax Reimbursements	<u>\$ (20,452,000.00)</u>	<u>\$ (20,452,000.00)</u>
Net Tax Revenue	<u>\$ 68,223,000.00</u>	<u>\$ 68,223,000.00</u>
Other Income		
Total Other Income	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Revenue	<u>\$ 68,223,000.00</u>	<u>\$ 68,223,000.00</u>

OUTLAYS

Expenditures		
Total Expenditures	<u>\$ 0.00</u>	<u>\$ 0.00</u>

NONEXPENDITURE TRANSFERS 1

Total Nonexpenditure Transfers	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Expenditures/Transfers	<u>\$ 0.00</u>	<u>\$ 0.00</u>
NET INCREASE/(DECREASE)	<u><u>\$ 68,223,000.00</u></u>	<u><u>\$ 68,223,000.00</u></u>

Footnotes:

1 Non-expenditure transfers represent amounts recorded as current year budget authority.

Highway Trust Fund
20X8102
Budget Reconciliation (Final)
October 31, 2005

<u>Security Number / Account Number</u>	<u>Mandatory/ Discretionary</u>	<u>Title</u>	<u>Amount</u>
532001		Fines and Penalties	860,716.28
580007		Diesel	162,129,000.00
580009		Truck Tire Tax	8,375,000.00
580010		Truck Use Tax	35,014,000.00
580011		Truck Retail Tax	43,960,000.00
580012		Gasoline	455,607,000.00
580015		Transfers Land and Water	(500,000.00)
580016		Transfers Aquatic Resources	(10,095,000.00)
580051		Transfers to General Fund	(3,503,000.00)
589002		Refund of Diesel-Powered Vehicle	0.00
589003		Refund of Gasoline	266,000.00
589005		Refund of Diesel	448,000.00
590010		IMTP - Revenue	0.00
		Posting Error By Federal Motor Carriers	1,567,129.00
411400		Appropriated Trust Fund Receipts	694,128,845.28
411400	M	Less: Receipts Designated as Mandatory to Cover Mandatory Budget Authority	0.00
411400	D	Appropriated Trust Fund Receipts	694,128,845.28
		Rescissions	0.00
412400	D	Amounts Appropriated From Specific Treasury - Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	0.00
		Transfers Federal Highway	0.00
412700	M	Amts Approp from Specific Treasury MTF - Payable	0.00
		Transfers Federal Highway	(8,263,028,083.00)
		Transfers Mass Transit	(244,975,000.00)
412700	D	Amts Approp from Specific Treasury MTF - Payable	(8,508,003,083.00)
576508		Transfers Federal Highway	0.00
412900	D	Amts Approp from Specific Treasury MTF - Transfers Out	0.00
576508		Transfers Federal Highway	(3,200,000,000.00)
576509		Transfers Mass Transit	0.00
412900	D	Amts Approp from Specific Treasury MTF - Transfers Out	(3,200,000,000.00)
633001		CMIA Interest Expense	0.00
490200	D	Expended Authority - Paid	0.00
438400	D	Temporary Reduction Returned by Appropriation	(53,956,000.00)
		Less entry to bring authority rescinded in prior year forward as current year authority	53,956,000.00
			0.00
439400	D	Receipts Unavailable for Obligation upon Collection (B)	943,938,740.34
532001		Fines and Penalties	860,716.28
580007		Diesel	162,129,000.00
580009		Truck Tire Tax	8,375,000.00
580010		Truck Use Tax	35,014,000.00
580011		Truck Retail Tax	43,960,000.00
580012		Gasoline	455,607,000.00
580015		Transfers Land and Water	(500,000.00)
580016		Transfers Aquatic Resources	(10,095,000.00)
580051		Transfers to General Fund	(3,503,000.00)
589002		Refund of Diesel-Powered Vehicle	0.00
589003		Refund of Gasoline	266,000.00
589005		Refund of Diesel	448,000.00
		FY 2005 Rescission	53,956,000.00
		Posting Error By Federal Motor Carriers	1,567,129.00
			748,084,845.28
439400	D	Receipts Unavailable for Obligation upon Collection (E)	195,853,895.06
420100		Total Actual Resources - Collected	10,818,020,342.66
		EDIT CHECK:	
101000		Fund Balance with Treasury	1,187.94
161000		Certificates of Indebtedness	8,312,148,000.00
215000		Payables	(8,508,003,083.00)
		Total Net Assets	(195,853,895.06)
		Edit Check (4124+4394)	195,853,895.06
			(0.00)

Highway Trust Fund
20X8102
Facts II Adjusted Trial Balance (Final)
October 31, 2005

<u>Account</u>	<u>B/E</u>	<u>M/D</u>	<u>B/N</u>	<u>Amount</u>
1010 Fund Balance with Treasury	E			1,187.94
1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	B			8,270,639,000.00
1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E			8,312,148,000.00
4114 Appropriated Trust Fund Receipts	E	D		694,128,845.28
4114 Appropriated Trust Fund Receipts	E	M		0.00
4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified-Payable-Temporary Reduction	E	D		0.00
4127 Amounts Appropriated from Specific Treasury MTF - Payable	B	D		(11,708,003,083.00)
4127 Amounts Appropriated from Specific Treasury MTF - Payable	E	D		(8,508,003,083.00)
4127 Amounts Appropriated from Specific Treasury MTF - Payable	E	M		0.00
4129 Amounts Appropriated from Specific Treasury MTF - Trans Out	E	D		(3,200,000,000.00)
4129 Amounts Appropriated from Specific Treasury MTF - Trans Out	E	M		0.00
4201 Total Actual Resources Collected	B			10,818,020,342.66
4201 Total Actual Resources Collected	E			10,818,020,342.66
4384 Temporary Reduction Returned by Appropriation	B	D		(53,956,000.00)
4384 Temporary Reduction Returned by Appropriation	E	D		0.00
4394 Receipts Unavailable for Obligation upon Collection	B	D		943,938,740.34
4394 Receipts Unavailable for Obligation upon Collection	E	D		195,853,895.06
4902 Expended Authority - Paid	E	D		0.00
				<u><u>(0.00)</u></u>

**Highway Trust Fund
20X8102
1151 TRANSFERS
Fiscal Year 2006**

Account	Name	October	November	December	January	February	March	April	May	June	July	August	September	Year-to-Date
69X8083	Federal Aid to Highways	3,200,000,000.00												3,200,000,000.00
69X8402	Right of Way Revolving Fund													0.00
69X8016+69X8020+69X836	Traffic Safety Programs													0.00
69X8048+69X805E	Motor Carrier Safety Grants													0.00
69X8350	Federal Transit Administration													0.00
69X8191	Mass Transit													0.00
69X8049	Vehicular & Ped Safety Demc													0.00
69X8045+8058+8061+807	Miscellaneous													0.00
8028274														0.00
20 2814	Treasury General Fund													0.00
		\$3,200,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3,200,000,000.00

Highway Trust Fund (20X8102)
Payable Spreadsheet

2150 Payable	As of 09/30/05	Transfers 10/05	Balance 10/05
Highway Trust	11,463,028,083.00	(3,200,000,000.00)	8,263,028,083.00
Mass Transit	244,975,000.00	0.00	244,975,000.00
Total	11,708,003,083.00	(3,200,000,000.00)	8,508,003,083.00
Current Payable	11,708,003,083.00	8,508,003,083.00	8,508,003,083.00

**Highway Trust Fund - Consolidated
20X8102
Attest Adjusted Trial Balance (Final)
September 30, 2005 Through October 31, 2005**

RUN DATE: 11/22/2005
RUN TIME: 153234

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	ATTEST ADJUSTING DEBITS	ATTEST ADJUSTING CREDITS	ATTEST ENDING BALANCE
ASSETS								
1010	CASH	2,548,948,471.66	3,946,703,716.28	6,495,651,000.00	1,187.94	0.00	0.00	1,187.94
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	8,270,639,000.00	3,261,101,000.00	3,219,592,000.00	8,312,148,000.00	0.00	0.00	8,312,148,000.00
	TOTAL ASSETS	10,819,587,471.66	7,207,804,716.28	9,715,243,000.00	8,312,149,187.94	0.00	0.00	8,312,149,187.94
LIABILITIES								
2150	LIABILITY FOR ALLOCATION	11,708,003,083.00	3,200,000,000.00	0.00	8,508,003,083.00	2,4	8,508,003,083.00	0.00
	TOTAL LIABILITIES	11,708,003,083.00	3,200,000,000.00	0.00	8,508,003,083.00		8,508,003,083.00	0.00
	TOTAL NET ASSETS	(888,415,611.34)	10,407,804,716.28	9,715,243,000.00	(195,853,895.06)		8,508,003,083.00	0.00
CAPITAL								
3310	PRIOR UNDISTRIBUTED INC	(888,415,611.34)	0.00	0.00	(888,415,611.34)	5	8,508,003,083.00	1,3
	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	5	8,508,003,083.00	5,088,003,083.00
	TOTAL CAPITAL	(888,415,611.34)	0.00	0.00	(888,415,611.34)		8,508,003,083.00	20,216,006,166.00
INCOME								
5800	DIESEL	0.00	0.00	162,129,000.00	162,129,000.00	0.00	0.00	162,129,000.00
5800	TRUCK TIRE TAX	0.00	0.00	8,375,000.00	8,375,000.00	0.00	0.00	8,375,000.00
5800	TRUCK USE TAX	0.00	0.00	35,014,000.00	35,014,000.00	0.00	0.00	35,014,000.00
5800	TRUCK RETAIL TAX	0.00	0.00	43,960,000.00	43,960,000.00	0.00	0.00	43,960,000.00
5800	GASOLINE	0.00	0.00	455,607,000.00	455,607,000.00	0.00	0.00	455,607,000.00
5800	LAND & WATER	0.00	500,000.00	0.00	(500,000.00)	0.00	0.00	(500,000.00)
5800	AQUATIC RESOURCES	0.00	10,095,000.00	0.00	(10,095,000.00)	0.00	0.00	(10,095,000.00)
5800	TRANSFER TO GENERAL FUND	0.00	3,503,000.00	0.00	(3,503,000.00)	0.00	0.00	(3,503,000.00)
5890	REFUND OF GASOLINE	0.00	7,581,000.00	7,847,000.00	266,000.00	0.00	0.00	266,000.00
5890	REFUND OF DIESEL	0.00	12,871,000.00	13,319,000.00	448,000.00	0.00	0.00	448,000.00
5320	FINES & PENALTIES	0.00	0.00	860,716.28	860,716.28	0.00	0.00	860,716.28
	TOTAL INCOME	0.00	34,550,000.00	727,111,716.28	692,561,716.28			692,561,716.28
EXPENSES								
5765	TRANSFERS FEDERAL HIGHWAY	0.00	3,200,000,000.00	3,200,000,000.00	0.00	1	11,463,028,083.00	2
	TOTAL EXPENSE	0.00	3,200,000,000.00	3,200,000,000.00	0.00		11,463,028,083.00	8,263,028,083.00
	TOTAL EQUITY	(888,415,611.34)	3,234,550,000.00	3,927,111,716.28	(195,853,895.06)		19,971,031,166.00	28,479,034,249.00
	BALANCE	0.00	13,642,354,716.28	13,642,354,716.28	0.00		28,479,034,249.00	28,479,034,249.00

Footnotes

1 To reverse the FY 2005 year end payable figure of \$11,463,028,083.00 to convert the "Transfers Federal Highway Administration" account into a cash basis figure.

2 To reverse the current payable of \$8,263,028,083.00 to convert the "Transfers Federal Highway Administration" account into a cash basis figure.

3 To reverse the FY 2005 year end payable figure of \$244,975,000.00 to convert the "Transfers Mass Transit" account into a cash basis figure.

4 To reverse the current payable of \$244,975,000.00 to convert the "Transfers Mass Transit" account into a cash basis figure.

5 To reclassify the total current payable of \$8,508,003,083.00 as Program Agency Equity.

Highway Trust Fund - Consolidated
20X8102
Schedule of Assets & Liabilities (Final)
October 31, 2005

ASSETS

Fund Balance with Treasury	\$	1,187.94
Interest Receivable		0.00
Investments (Net)		<u>8,312,148,000.00</u>
TOTAL ASSETS	\$	<u><u>8,312,149,187.94</u></u>

LIABILITIES

Program Agency Equity		
Available	\$	8,312,149,187.94
Other		<u>0.00</u>
TOTAL LIABILITIES	\$	<u><u>8,312,149,187.94</u></u>

Highway Trust Fund - Consolidated
20X8102
Schedule of Activity (Final)
October 1, 2005 Through October 31, 2005

REVENUES

Penalties, Fines, and Administrative Fees	860,716.28
Tax Revenue	690,987,000.00
Tax Refunds	714,000.00
Other Income	0.00
Total Revenues	\$ <u>692,561,716.28</u>

DISPOSITION OF REVENUES

1 Transfers to Program Agencies	\$ 3,200,000,000.00
Total Disposition of Revenues	\$ <u>3,200,000,000.00</u>

NET INCREASE / (DECREASE) IN PROGRAM AGENCY EQUITY \$ **(2,507,438,283.72)**

Footnotes

1 Nonexpenditure transfers are reported on the Cash Basis.