

Highway Trust Fund

20X8102

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Highway Trust Fund

20X8102

Noteworthy News

1 The legislation authorizing the transfer of the 4.3 cents tax from the Highway Trust Fund to the General Fund lapsed on December 31, 2005. January 2006 amounts for Transfer to the General Fund represent estimates for December 16-31, 2005.

Highway Trust Fund - Consolidated
20X8102
Trial Balance (Final)
December 31, 2005 Through January 31, 2006

RUN DATE: 02/14/06

RUN TIME: 03:52:42

G/L ACCT#	Description	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	670.45	5,722,329,360.30	5,722,328,903.00	1,127.75
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	9,972,117,000.00	3,259,886,000.00	2,435,944,000.00	10,796,059,000.00
	TOTAL ASSETS	9,972,117,670.45	8,982,215,360.30	8,158,272,903.00	10,796,060,127.75
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	39,770,346,986.00	2,435,943,903.00	2,195,776,000.00	39,530,179,083.00
	TOTAL LIABILITIES	39,770,346,986.00	2,435,943,903.00	2,195,776,000.00	39,530,179,083.00
	TOTAL NET ASSETS	(29,798,229,315.55)	11,418,159,263.30	10,354,048,903.00	(28,734,118,955.25)
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	1,831,062,000.00	0.00	791,023,000.00	2,622,085,000.00
5800	TRUCK TIRE TAX	104,128,000.00	0.00	38,884,000.00	143,012,000.00
5800	TRUCK USE TAX	69,995,000.00	0.00	29,423,000.00	99,418,000.00
5800	TRUCK RETAIL TAX	800,214,000.00	0.00	243,079,000.00	1,043,293,000.00
5800	GASOLINE	4,880,780,000.00	0.00	2,182,945,000.00	7,063,725,000.00
5800	LAND & WATER	(1,000,000.00)	0.00	0.00	(1,000,000.00)
5800	AQUATIC RESOURCES	(51,979,000.00)	22,996,000.00	0.00	(74,975,000.00)
5800	TRANSFER TO GENERAL FUND	(17,515,000.00)	3,503,000.00	0.00	(21,018,000.00)
5890	REFUND OF GASOLINE	266,000.00	0.00	0.00	266,000.00
5890	REFUND OF DIESEL	448,000.00	0.00	0.00	448,000.00
5320	FINES & PENALTIES	1,131,198.79	0.00	1,031,360.30	2,162,559.09
	TOTAL INCOME	7,617,530,198.79	26,499,000.00	3,286,385,360.30	10,877,416,559.09
EXPENSES					
5765	TRANSFERS FEDERAL HIGHWAY ADM	36,527,343,903.00	3,131,719,903.00	2,435,943,903.00	37,223,119,903.00
5765	TRANSFERS MASS TRANSIT	0.00	1,500,000,000.00	0.00	1,500,000,000.00
	TOTAL EXPENSE	36,527,343,903.00	4,631,719,903.00	2,435,943,903.00	38,723,119,903.00
	TOTAL EQUITY	(29,798,229,315.55)	4,658,218,903.00	5,722,329,263.30	(28,734,118,955.25)
	BALANCE	0.00	16,076,378,166.30	16,076,378,166.30	0.00

**Highway Trust Fund - Highway Trust Account
20X81021
Trial Balance (Final)
December 31, 2005 Through January 31, 2006**

RUN DATE: 02/14/06

RUN TIME: 03:52:42

G/L ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	245.47	5,287,989,360.30	5,287,988,903.00	702.77
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	7,108,828,000.00	2,828,622,000.00	2,435,944,000.00	7,501,506,000.00
	TOTAL ASSETS	7,108,828,245.47	8,116,611,360.30	7,723,932,903.00	7,501,506,702.77
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	39,545,371,986.00	2,435,943,903.00	695,776,000.00	37,805,204,083.00
	TOTAL LIABILITIES	39,545,371,986.00	2,435,943,903.00	695,776,000.00	37,805,204,083.00
	TOTAL NET ASSETS	(32,436,543,740.53)	10,552,555,263.30	8,419,708,903.00	(30,303,697,380.23)
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	1,615,857,000.00	0.00	697,842,000.00	2,313,699,000.00
5800	TRUCK TIRE TAX	104,128,000.00	0.00	38,884,000.00	143,012,000.00
5800	TRUCK USE TAX	69,995,000.00	0.00	29,423,000.00	99,418,000.00
5800	TRUCK RETAIL TAX	800,214,000.00	0.00	243,079,000.00	1,043,293,000.00
5800	GASOLINE	4,117,168,000.00	0.00	1,841,786,000.00	5,958,954,000.00
5800	LAND & WATER	(844,000.00)	0.00	0.00	(844,000.00)
5800	AQUATIC RESOURCES	(46,111,000.00)	20,341,000.00	0.00	(66,452,000.00)
5800	TRANSFER TO GENERAL FUND	(15,409,000.00)	3,082,000.00	0.00	(18,491,000.00)
5890	REFUND OF GASOLINE	7,847,000.00	0.00	0.00	7,847,000.00
5890	REFUND OF DIESEL	13,319,000.00	0.00	0.00	13,319,000.00
5320	FINES & PENALTIES	1,131,198.79	0.00	1,031,360.30	2,162,559.09
	TOTAL INCOME	6,667,295,198.79	23,423,000.00	2,852,045,360.30	9,495,917,559.09
EXPENSES					
5765	TRANSFERS FEDERAL HIGHWAY AI	36,527,343,903.00	3,131,719,903.00	2,435,943,903.00	37,223,119,903.00
	TOTAL EXPENSE	36,527,343,903.00	3,131,719,903.00	2,435,943,903.00	37,223,119,903.00
	TOTAL EQUITY	(32,436,543,740.53)	3,155,142,903.00	5,287,989,263.30	(30,303,697,380.23)
	BALANCE	0.00	13,707,698,166.30	13,707,698,166.30	0.00

**Highway Trust Fund - Mass Transit Account
20X81022
Trial Balance (Final)
December 31, 2005 Through January 31, 2006**

RUN DATE: 02/14/06

RUN TIME: 03:52:42

G/L ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	424.98	434,340,000.00	434,340,000.00	424.98
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	2,863,289,000.00	431,264,000.00	0.00	3,294,553,000.00
	TOTAL ASSETS	2,863,289,424.98	865,604,000.00	434,340,000.00	3,294,553,424.98
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	224,975,000.00	0.00	1,500,000,000.00	1,724,975,000.00
	TOTAL LIABILITIES	224,975,000.00	0.00	1,500,000,000.00	1,724,975,000.00
	TOTAL NET ASSETS	2,638,314,424.98	865,604,000.00	1,934,340,000.00	1,569,578,424.98
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	215,205,000.00	0.00	93,181,000.00	308,386,000.00
5800	GASOLINE	763,612,000.00	0.00	341,159,000.00	1,104,771,000.00
5800	LAND & WATER	(156,000.00)	0.00	0.00	(156,000.00)
5800	AQUATIC RESOURCES	(5,868,000.00)	2,655,000.00	0.00	(8,523,000.00)
5800	TRANSFER TO GENERAL FUND	(2,106,000.00)	421,000.00	0.00	(2,527,000.00)
5890	REFUND OF GASOLINE	(7,581,000.00)	0.00	0.00	(7,581,000.00)
5890	REFUND OF DIESEL	(12,871,000.00)	0.00	0.00	(12,871,000.00)
	TOTAL INCOME	950,235,000.00	3,076,000.00	434,340,000.00	1,381,499,000.00
EXPENSES					
5765	TRANSFERS MASS TRANSIT	0.00	1,500,000,000.00	0.00	1,500,000,000.00
	TOTAL EXPENSE	0.00	1,500,000,000.00	0.00	1,500,000,000.00
	TOTAL EQUITY	2,638,314,424.98	1,503,076,000.00	434,340,000.00	1,569,578,424.98
	BALANCE	0.00	2,368,680,000.00	2,368,680,000.00	0.00

Highway Trust Fund - Consolidated
20X8102
Balance Sheet (Final)
January 31, 2006

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	<u>1,127.75</u>	\$	1,127.75
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Investments

Principal On Investments	\$	<u>10,796,059,000.00</u>		
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Net Investments	\$	10,796,059,000.00		
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TOTAL ASSETS	\$	<u>10,796,060,127.75</u>		
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LIABILITIES & EQUITY

Liabilities

Other Liabilities	\$	<u>39,530,179,083.00</u>	\$	39,530,179,083.00
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Equity

Beginning Balance	\$	(888,415,611.34)		
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Net Change	\$	<u>(27,845,703,343.91)</u>		
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Total Equity	\$	(28,734,118,955.25)		
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TOTAL LIABILITIES & EQUITY	\$	<u>10,796,060,127.75</u>		
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Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: February 14, 2006

**Highway Trust Fund - Highway Account
20X81021
Balance Sheet (Final)
January 31, 2006**

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	<u>702.77</u>	\$	702.77
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Investments

Principal On Investments	\$	<u>7,501,506,000.00</u>		
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Net Investments	\$	<u>7,501,506,000.00</u>		
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TOTAL ASSETS	\$	<u><u>7,501,506,702.77</u></u>		
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LIABILITIES & EQUITY

Liabilities

Other Liabilities	\$	<u>37,805,204,083.00</u>	\$	37,805,204,083.00
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Equity

Beginning Balance	\$	(2,576,495,036.32)		
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Net Change	\$	<u>(27,727,202,343.91)</u>		
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Total Equity	\$	<u>(30,303,697,380.23)</u>		
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TOTAL LIABILITIES & EQUITY	\$	<u><u>7,501,506,702.77</u></u>		
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Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: February 14, 2006

**Highway Trust Fund - Mass Transit Account
20X81022
Balance Sheet (Final)
January 31, 2006**

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	424.98	\$	424.98
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Investments

Principal On Investments	\$	3,294,553,000.00		
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Net Investments	\$	3,294,553,000.00		
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TOTAL ASSETS	\$	3,294,553,424.98		
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LIABILITIES & EQUITY

Liabilities

Other Liabilities	\$	1,724,975,000.00	\$	1,724,975,000.00
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Equity

Beginning Balance	\$	1,688,079,424.98		
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Net Change	\$	(118,501,000.00)		
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Total Equity	\$	1,569,578,424.98		
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TOTAL LIABILITIES & EQUITY	\$	3,294,553,424.98		
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Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: February 14, 2006

**Highway Trust Fund - Consolidated
20X8102
Income Statement (Final)
October 1, 2005 Through January 31, 2006**

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Excise Taxes (Transferred From General Fund)		
Diesel	\$ 791,023,000.00	\$ 2,622,085,000.00
Gasoline	2,182,945,000.00	7,063,725,000.00
Truck Retail Tax	243,079,000.00	1,043,293,000.00
Truck Tire Tax	38,884,000.00	143,012,000.00
Truck Use Tax	29,423,000.00	99,418,000.00
Gross Revenue	\$ 3,285,354,000.00	\$ 10,971,533,000.00
Less: Transfers		
Transfers to Land & Water	0.00	(1,000,000.00)
Transfers to Aquatic Resources	(22,996,000.00)	(74,975,000.00)
Transfers to General Fund	(3,503,000.00)	(21,018,000.00)
Total Transfers	\$ (26,499,000.00)	\$ (96,993,000.00)
Reimbursement To General Fund (Refund of Taxes & Estimated Tax Credits)		
Refund of Diesel	0.00	448,000.00
Refund of Gasoline	0.00	266,000.00
Total Tax Reimbursements	\$ 0.00	\$ 714,000.00
Net Tax Revenue	\$ 3,258,855,000.00	\$ 10,875,254,000.00
Other Income		
Fines & Penalties	1,031,360.30	2,162,559.09
Total Other Income	\$ 1,031,360.30	\$ 2,162,559.09
Total Revenue	\$ 3,259,886,360.30	\$ 10,877,416,559.09

OUTLAYS

Expenditures		
Total Expenditures	\$ 0.00	\$ 0.00

NONEXPENDITURE TRANSFERS 1

Transfers Federal Highway Admin	695,776,000.00	37,223,119,903.00
Transfers Mass Transit	1,500,000,000.00	1,500,000,000.00
Total Non-Expenditures	\$ 2,195,776,000.00	\$ 38,723,119,903.00
Total Expenditures/Transfers	\$ 2,195,776,000.00	\$ 38,723,119,903.00
NET INCREASE/(DECREASE)	\$ 1,064,110,360.30	\$ (27,845,703,343.91)

Footnotes:

- 1 Non-expenditure transfers represent amounts recorded as current year budget authority.
- 2 Fines & Penalties include a decrease in the amount of \$1,567,129.39 resulting in a reclassification by the Department of Transportation of Fines & Penalties from FY 2004.

**Highway Trust Fund - Highway Account
20X81021
Income Statement (Final)
October 1, 2005 Through January 31, 2006**

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Excise Taxes (Transferred From General Fund)		
Diesel	\$ 697,842,000.00	\$ 2,313,699,000.00
Gasoline	1,841,786,000.00	5,958,954,000.00
Truck Retail Tax	243,079,000.00	1,043,293,000.00
Truck Tire Tax	38,884,000.00	143,012,000.00
Truck Use Tax	29,423,000.00	99,418,000.00
Gross Tax Revenue	\$ 2,851,014,000.00	\$ 9,558,376,000.00
Less: Transfers		
Transfers to Land & Water	\$ 0.00	\$ (844,000.00)
Transfers to Aquatic Resources	(20,341,000.00)	(66,452,000.00)
Transfers to General Fund	(3,082,000.00)	(18,491,000.00)
Total Transfers	\$ (23,423,000.00)	\$ (85,787,000.00)
Reimbursement to General Fund (Refund of Taxes & Estimated Tax Credits)		
Refund of Diesel	\$ 0.00	\$ 13,319,000.00
Refund of Gasoline	0.00	7,847,000.00
Total Tax Reimbursements	0.00	21,166,000.00
Net Tax Revenue	\$ 2,827,591,000.00	\$ 9,493,755,000.00
Other Income		
Fines & Penalties	\$ 1,031,360.30	\$ 2,162,559.09
Total Other Income	1,031,360.30	2,162,559.09
Total Revenue	\$ 2,828,622,360.30	\$ 9,495,917,559.09
OUTLAYS		
Expenditures		
Total Expenditures	\$ 0.00	\$ 0.00
NONEXPENDITURE TRANSFERS¹		
Transfers Fed Highway	695,776,000.00	37,223,119,903.00
Total Non-Expenditures	\$ 695,776,000.00	\$ 37,223,119,903.00
Total Expenditures/Transfers	\$ 695,776,000.00	\$ 37,223,119,903.00
NET INCREASE/(DECREASE)	\$ 2,132,846,360.30	\$ (27,727,202,343.91)

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 January 31, 2006**

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Excise Taxes (Transferred From General Fund)		
Diesel	\$ 93,181,000.00	\$ 308,386,000.00
Gasoline	341,159,000.00	1,104,771,000.00
Gross Tax Revenue	<u>\$ 434,340,000.00</u>	<u>\$ 1,413,157,000.00</u>
Less: Transfers		
Transfers to Land & Water	\$ 0.00	\$ (156,000.00)
Transfers to Aquatic Resources	(2,655,000.00)	(8,523,000.00)
Transfers to General Fund	(421,000.00)	(2,527,000.00)
Total Transfers	<u>\$ (3,076,000.00)</u>	<u>\$ (11,206,000.00)</u>
Reimbursement to General Fund (Refund of Taxes and Estimated Tax Credits)		
Refund of Diesel	\$ 0.00	\$ (12,871,000.00)
Refund of Gasoline	0.00	(7,581,000.00)
Total Tax Reimbursements	<u>\$ 0.00</u>	<u>\$ (20,452,000.00)</u>
Net Tax Revenue	<u>\$ 431,264,000.00</u>	<u>\$ 1,381,499,000.00</u>
Total Revenue	<u>\$ 431,264,000.00</u>	<u>\$ 1,381,499,000.00</u>

OUTLAYS

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

NONEXPENDITURE TRANSFERS 1

Total Nonexpenditure Transfers	<u>\$ 0.00</u>	<u>\$ 1,500,000,000.00</u>
Total Expenditures/Transfers	<u>\$ 0.00</u>	<u>\$ 1,500,000,000.00</u>
NET INCREASE/(DECREASE)	<u><u>\$ 431,264,000.00</u></u>	<u><u>\$ (118,501,000.00)</u></u>

Footnotes:

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

**Highway Trust Fund
20X8102
Budget Reconciliation (Final)
January 31, 2006**

<u>Security Number / Account Number</u>	<u>Mandatory/ Discretionary</u>	<u>Title</u>	<u>Amount</u>
532001		Fines and Penalties	2,162,559.09
580007		Diesel	2,622,085,000.00
580009		Truck Tire Tax	143,012,000.00
580010		Truck Use Tax	99,418,000.00
580011		Truck Retail Tax	1,043,293,000.00
580012		Gasoline	7,063,725,000.00
580013		Gasohol	0.00
580015		Transfers Land and Water	(1,000,000.00)
580016		Transfers Aquatic Resources	(74,975,000.00)
580051		Transfers to General Fund	(21,018,000.00)
589002		Refund of Diesel-Powered Vehicle	0.00
589003		Refund of Gasoline	266,000.00
589004		Refund of Gasohol	0.00
589005		Refund of Diesel	448,000.00
589006		Refund of Special Motor Fuel	0.00
589008		Refund of Gas to Make Gasohol	0.00
589009		Refund of Diesel Fuel Bus Use	0.00
590010		IMTP - Revenue	0.00
		Posting Error By Federal Motor Carriers	1,567,129.39
411400		Appropriated Trust Fund Receipts	10,878,983,688.48
411400	M	Less: Receipts Designated as Mandatory to Cover Mandatory Budget Authority	0.00
411400	D	Appropriated Trust Fund Receipts	10,878,983,688.48
		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	(37,805,204,083.00)
		Transfers Mass Transit	(1,724,975,000.00)
412700	D	Amts Approp from Specific Treasury MTF - Payable	(39,530,179,083.00)
576508		Transfers Federal Highway	0.00
412900	D	Amts Approp from Specific Treasury MTF - Transfers Out	0.00
576508		Transfers Federal Highway	(10,552,343,903.00)
576509		Transfers Mass Transit	(20,000,000.00)
		Transfers	(145,000,000.00)
		Transfers	(133,600,000.00)
		Transfers	(50,000,000.00)
412900	D	Amts Approp from Specific Treasury MTF - Transfers Out	(10,900,943,903.00)
633001		CMA 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)	943,938,740.73
532001		Fines and Penalties	2,162,559.09
580007		Diesel	2,622,085,000.00
580009		Truck Tire Tax	143,012,000.00
580010		Truck Use Tax	99,418,000.00
580011		Truck Retail Tax	1,043,293,000.00
580012		Gasoline	7,063,725,000.00
580013		Gasohol	0.00
580015		Transfers Land and Water	(1,000,000.00)
580016		Transfers Aquatic Resources	(74,975,000.00)
580051		Transfers to General Fund	(21,018,000.00)
589003		Refund of Gasoline	266,000.00
589004		Refund of Gasohol	0.00
589005		Refund of Diesel	448,000.00
589006		Refund of Special Motor Fuel	0.00
589008		Refund of Gas to Make Gasohol	0.00
589009		Refund of Diesel Fuel Bus Use	0.00
576508		Transfers Federal Highway	(37,223,119,903.00)
576509		Transfers Mass Transit	(1,500,000,000.00)
633001		CMA Interest Expense	0.00
		FY 2005 Rescission	53,956,000.00
		Posting Error By Federal Motor Carriers	1,567,129.39
		Corrected in November	(27,790,180,214.52)
439400	D	Receipts Unavailable for Obligation upon Collection (E)	28,734,118,955.25
420100		Total Actual Resources - Collected	10,818,020,342.27
		EDIT CHECK:	
101000		Fund Balance with Treasury	1,127.75
161000		Certificates of Indebtedness	10,796,059,000.00
215000		Payables	(39,530,179,083.00)
		Total Net Assets	(28,734,118,955.25)
		Edit Check (4124+4394)	28,734,118,955.25
			0.00

Highway Trust Fund
20X8102
Facts II Adjusted Trial Balance (Final)
January 31, 2006

<u>Account</u>	<u>Mandatory/ Discretionary</u>	<u>Beginning / Ending Balance</u>	<u>Amount</u>
1010		E	1,127.75
1610		B	8,270,639,000.00
1610		E	10,796,059,000.00
4114	D	E	10,878,983,688.48
4114	M	E	0.00
4124	D	E	0.00
4127	D	B	(11,708,003,083.00)
4127	D	E	(39,530,179,083.00)
4127	M	E	0.00
4129	D	E	(10,900,943,903.00)
4129	M	E	0.00
4201		B	10,818,020,342.27
4201		E	10,818,020,342.27
4384	D	B	(53,956,000.00)
4384	D	E	0.00
4394	D	B	943,938,740.73
4394	D	E	28,734,118,955.25
4902	D	E	0.00
			0.00

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

Account	Name	October	November	December	January	Year-to-Date
69X8083	Federal Aid to Highways	3,200,000,000.00	2,400,000,000.00	2,650,000,000.00	2,302,343,903.00	10,552,343,903.00 h
69X8402	Right of Way Revolving Fund					0.00 h
69X8016+69X8020+69X8362	Traffic Safety Programs				133,600,000.00	133,600,000.00 h
69X8048+69X8055+69X8158+69X8159	Motor Carrier Safety Grants					0.00 h
69X8350	Federal Transit Administration			145,000,000.00		145,000,000.00 m
69X8191	Mass Transit		20,000,000.00			20,000,000.00 m
69X8049	Vehicular & Ped Safety Demo					0.00 h
69X8045+8058+8061+8072	Miscellaneous			50,000,000.00		50,000,000.00 h
6928274						0.00 h
20 2814	Treasury General Fund					0.00 h
		\$3,200,000,000.00	\$2,420,000,000.00	\$2,845,000,000.00	\$2,435,943,903.00	10,900,943,903.00

Highway Trust Fund (20X8102)
 Payable Spreadsheet

2150 Payable	As of 09/30/05	Transfers 10/05	Balance 10/05	Transfers 11/05	Balance 11/05	Transfers 12/05	New Authority	Balance 12/05	Transfers 01/06	FY2005 authority + New Authority	Balance 01/06
Highway Trust	11,463,028,083.00	(3,200,000,000.00)	8,263,028,083.00	(2,400,000,000.00)	5,863,028,083.00	(2,845,000,000.00)	36,527,343,903.00	39,545,371,986.00	(2,302,343,903.00)	695,776,000.00	37,938,804,083.00
Mass Transit	244,975,000.00	0.00	244,975,000.00	(20,000,000.00)	224,975,000.00			224,975,000.00	(133,600,000.00)	1,500,000,000.00	1,591,375,000.00
Total	11,708,003,083.00	(3,200,000,000.00)	8,508,003,083.00	(2,420,000,000.00)	6,088,003,083.00	(2,845,000,000.00)		39,770,346,986.00	(2,435,943,903.00)	2,195,776,000.00	39,530,179,083.00
Current Payable	11,708,003,083.00	8,508,003,083.00	8,508,003,083.00	6,088,003,083.00	6,088,003,083.00	3,243,003,083.00		39,770,346,986.00	37,334,403,083.00		39,530,179,083.00

Highway Trust Fund - Consolidated
20X8102
Attest Adjusted Trial Balance (Final)
December 31, 2005 Through January 31, 2006

RUN DATE: 02/14/06
 RUN TIME: 03:52:42

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	ATTEST ATTEST ADJUSTING DEBITS	ATTEST ATTEST ADJUSTING CREDITS	ATTEST ATTEST ENDING BALANCE
ASSETS								
1010	CASH	670.45	5,722,329,360.30	5,722,328,903.00	1,127.75	0.00	0.00	1,127.75
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	9,972,117,000.00	3,259,886,000.00	2,435,944,000.00	10,796,059,000.00	0.00	0.00	10,796,059,000.00
	TOTAL ASSETS	9,972,117,670.45	8,982,215,360.30	8,158,272,903.00	10,796,060,127.75	0.00	0.00	10,796,060,127.75
LIABILITIES								
2150	LIABILITY FOR ALLOCATION	39,770,346,986.00	2,435,943,903.00	2,195,776,000.00	39,530,179,083.00	2,439,530,179,083.00	0.00	0.00
	TOTAL LIABILITIES	39,770,346,986.00	2,435,943,903.00	2,195,776,000.00	39,530,179,083.00	39,530,179,083.00	0.00	0.00
	TOTAL NET ASSETS	(29,798,229,315.55)	11,418,159,263.30	10,354,048,903.00	(28,734,118,955.25)	39,530,179,083.00	0.00	10,796,060,127.75
CAPITAL								
3310	PRIOR UNDISTRIBUTED INC	(888,415,611.34)	0.00	0.00	(888,415,611.34)	5 39,530,179,083.00	1,3 11,708,003,083.00	(28,710,591,611.34)
	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	5 39,530,179,083.00		39,530,179,083.00
	TOTAL CAPITAL	(888,415,611.34)	0.00	0.00	(888,415,611.34)	39,530,179,083.00	51,238,182,166.00	10,819,587,471.66
INCOME								
5800	DIESEL	1,831,062,000.00	0.00	791,023,000.00	2,622,085,000.00	0.00	0.00	2,622,085,000.00
5800	TRUCK TIRE TAX	104,128,000.00	0.00	38,884,000.00	143,012,000.00	0.00	0.00	143,012,000.00
5800	TRUCK USE TAX	69,995,000.00	0.00	29,423,000.00	99,418,000.00	0.00	0.00	99,418,000.00
5800	TRUCK RETAIL TAX	800,214,000.00	0.00	243,079,000.00	1,043,293,000.00	0.00	0.00	1,043,293,000.00
5800	GASOLINE	4,880,780,000.00	0.00	2,182,945,000.00	7,063,725,000.00	0.00	0.00	7,063,725,000.00
5800	LAND & WATER	(1,000,000.00)	0.00	0.00	(1,000,000.00)	0.00	0.00	(1,000,000.00)
5800	AQUATIC RESOURCES	(51,979,000.00)	22,996,000.00	0.00	(74,975,000.00)	0.00	0.00	(74,975,000.00)
5800	TRANSFER TO GENERAL FUND	(17,515,000.00)	3,503,000.00	0.00	(21,018,000.00)	0.00	0.00	(21,018,000.00)
5890	REFUND OF GASOLINE	266,000.00	0.00	0.00	266,000.00	0.00	0.00	266,000.00
5890	REFUND OF DIESEL	448,000.00	0.00	0.00	448,000.00	0.00	0.00	448,000.00
5320	FINES & PENALTIES	1,131,198.79	0.00	1,031,360.30	2,162,559.09	0.00	0.00	2,162,559.09
	TOTAL INCOME	7,617,530,198.79	26,499,000.00	3,286,385,360.30	10,877,416,559.09	0.00	0.00	10,877,416,559.09
EXPENSES								
5765	TRANSFERS FEDERAL HIGHWAY ADMIN	36,527,343,903.00	3,131,719,903.00	2,435,943,903.00	37,223,119,903.00	1 11,463,028,083.00	2 37,938,804,083.00	10,747,343,903.00
5765	TRANSFERS MASS TRANSIT	0.00	1,500,000,000.00	0.00	1,500,000,000.00	3 244,975,000.00	4 1,591,375,000.00	153,600,000.00
	TOTAL EXPENSE	36,527,343,903.00	4,631,719,903.00	2,435,943,903.00	38,723,119,903.00	11,708,003,083.00	39,530,179,083.00	10,900,943,903.00
	TOTAL EQUITY	(29,798,229,315.55)	4,658,218,903.00	5,722,329,263.30	(28,734,118,955.25)	51,238,182,166.00	90,768,361,249.00	10,796,060,127.75
	BALANCE	0.00	16,076,378,166.30	16,076,378,166.30	0.00	90,768,361,249.00	90,768,361,249.00	0.00

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 \$37,938,804,803.00 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 \$1,591,375,000 to convert the "Transfers Mass Transit" account into a cash basis figure.
- 5 To reclassify the total current payable of \$39,530,179,083.00 as Program Agency Equity.

FHA FY 2005 Year-End Payable	1	11,463,028,083.00
FHA Current Payable	2	37,938,804,083.00
FTA FY2005 Year-End Payable	3	244,975,000.00
FTA Current Payable	4	1,591,375,000.00
Total Current Payable	5	39,530,179,083.00

Highway Trust Fund - Consolidated
20X8102
Schedule of Assets & Liabilities (Final)
January 31, 2006

ASSETS

Fund Balance with Treasury	\$	1,127.75
Interest Receivable		0.00
Investments (Net)		<u>10,796,059,000.00</u>
TOTAL ASSETS	\$	<u><u>10,796,060,127.75</u></u>

LIABILITIES

Program Agency Equity		
Available	\$	39,530,179,083.00
Other		<u>(28,734,118,955.25)</u>
TOTAL LIABILITIES	\$	<u><u>10,796,060,127.75</u></u>

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

REVENUES

Interest Revenue	\$	0.00
Penalties, Fines, and Administrative Fees		2,162,559.09
Tax Revenue		10,874,540,000.00
Tax Refunds		714,000.00
Other Income		0.00
Total Revenues	\$	<u>10,877,416,559.09</u>

DISPOSITION OF REVENUES

1 Transfers to Program Agencies	\$	10,900,943,903.00
Total Disposition of Revenues	\$	<u>10,900,943,903.00</u>

NET INCREASE / (DECREASE) IN PROGRAM AGENCY EQUITY \$ (23,527,343.91)

Footnotes

1 Nonexpenditure transfers are reported on the Cash Basis.