

Highway Trust Fund

20X8102

Table of Contents

	Page(s)
Noteworthy News	2
Trial Balance(s)	3-5
Balance Sheet(s)	6-8
Income Statement(s)	9-11
Budget Reconciliation	12
Budget Reconciliation Summary	13
FACTS II Information	14
SF 1151 Transfers	15
Payable Information	16-17
Attest Adjusted Trial Balance	18
Attest Schedule of Assets and Liabilities	19
Attest Schedule of Activity	20

Highway Trust Fund

20X8102

Noteworthy News

1. **Cash balance is negative because Refunds and Credits were backdated to May but invested in June. BPD did not receive these from IRS until June, but posted them in May because IRS reported them in May.**
2. **Revised statements due to making changes to the 2150 payable. Reversed the rescission entries and booked new authority per Federal Highway Administration.
This affects the 2150 and 5765 proprietary accounts and the 4127 and 4394 budgetary accounts.**

**Highway Trust Fund - Consolidated
20X8102
Trial Balance (Final-Revised)
April 30, 2005 Through May 31, 2005**

RUN DATE: 06/27/2005

RUN TIME: 14:52:04

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	453.43	7,113,984,618.66	7,350,993,000.00	(237,007,927.91)
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	11,945,595,000.00	3,464,352,000.00	3,605,000,000.00	11,804,947,000.00
	TOTAL ASSETS	11,945,595,453.43	10,578,336,618.66	10,955,993,000.00	11,567,939,072.09
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	27,571,881,949.00	3,605,000,000.00	3,519,365,934.00	27,486,247,883.00
	TOTAL LIABILITIES	27,571,881,949.00	3,605,000,000.00	3,519,365,934.00	27,486,247,883.00
	TOTAL NET ASSETS	(15,626,286,495.57)	14,183,336,618.66	14,475,358,934.00	(15,918,308,810.91)
CAPITAL					
3310	PRIOR UNDISTRIBUTED INC	5,597,027,278.31	0.00	0.00	5,597,027,278.31
	TOTAL CAPITAL	5,597,027,278.31	0.00	0.00	5,597,027,278.31
INCOME					
5310	CMIA INTEREST INCOME	851,064.00	0.00	0.00	851,064.00
5800	DIESEL	4,881,810,000.00	0.00	844,317,000.00	5,726,127,000.00
5800	TRUCK TIRE TAX	225,838,000.00	0.00	37,763,000.00	263,601,000.00
5800	TRUCK USE TAX	590,897,000.00	0.00	79,125,000.00	670,022,000.00
5800	TRUCK RETAIL TAX	1,408,336,000.00	0.00	191,310,000.00	1,599,646,000.00
5800	GASOLINE	10,721,888,000.00	0.00	2,355,502,000.00	13,077,390,000.00
5800	GASOHOL	2,309,275,000.00	0.00	0.00	2,309,275,000.00
5800	LAND & WATER	(1,000,000.00)	0.00	0.00	(1,000,000.00)
5800	AQUATIC RESOURCES	(143,387,000.00)	32,729,000.00	0.00	(176,116,000.00)
5800	TRANSFER TO GENERAL FUND	(49,251,000.00)	11,895,000.00	0.00	(61,146,000.00)
5890	REFUND OF GASOLINE	(81,007,000.00)	81,362,000.00	0.00	(162,369,000.00)
5890	REFUND OF GASOHOL	(9,196,000.00)	6,459,000.00	0.00	(15,655,000.00)
5890	REFUND OF DIESEL	(208,438,000.00)	139,062,000.00	0.00	(347,500,000.00)
5890	REFUND OF SPECIAL MOTOR FUEL	(3,704,000.00)	231,000.00	0.00	(3,935,000.00)
5890	REFUND OF GAS TO MAKE GASOHOL	(8,486,000.00)	2,981,000.00	0.00	(11,467,000.00)
5890	REFUND OF DIESEL FUEL BUS USE	(7,483,000.00)	6,922,000.00	0.00	(14,405,000.00)
5320	FINES & PENALTIES	8,610,479.12	0.00	967,618.66	9,578,097.78
	TOTAL INCOME	19,635,553,543.12	281,641,000.00	3,508,984,618.66	22,862,897,161.78
EXPENSES					
6330	CMIA INTEREST EXPENSE	142,251.00	0.00	0.00	142,251.00
5765	TRANSFERS FEDERAL HIGHWAY ADMIN	34,168,181,066.00	7,124,365,934.00	3,605,000,000.00	37,687,547,000.00
5765	TRANSFERS MASS TRANSIT	6,690,544,000.00	0.00	0.00	6,690,544,000.00

**Highway Trust Fund - Highway Trust Account
20X81021
Trial Balance (Final-Revised)
April 30, 2005 Through May 31, 2005**

RUN DATE: 06/27/2005

RUN TIME: 14:52:04

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS
ASSETS				
1010	CASH	283.45	6,646,183,618.66	6,883,192,000.00
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	9,836,054,000.00	3,002,055,000.00	3,605,000,000.00
	TOTAL ASSETS	9,836,054,283.45	9,648,238,618.66	10,488,192,000.00
LIABILITIES				
2150	LIABILITY FOR ALLOCATION	24,720,862,149.00	3,605,000,000.00	3,519,365,934.00
	TOTAL LIABILITIES	24,720,862,149.00	3,605,000,000.00	3,519,365,934.00
	TOTAL NET ASSETS	(14,884,807,865.55)	13,253,238,618.66	14,007,557,934.00
CAPITAL				
3310	PRIOR UNDISTRIBUTED INC	2,202,488,908.33	0.00	0.00
	TOTAL CAPITAL	2,202,488,908.33	0.00	0.00
INCOME				
5310	CMIA INTEREST INCOME	851,064.00	0.00	0.00
5800	DIESEL	4,304,717,000.00	0.00	744,643,000.00
5800	TRUCK TIRE TAX	225,838,000.00	0.00	37,763,000.00
5800	TRUCK USE TAX	590,897,000.00	0.00	79,125,000.00
5800	TRUCK RETAIL TAX	1,408,336,000.00	0.00	191,310,000.00
5800	GASOLINE	9,046,227,000.00	0.00	1,987,375,000.00
5800	GASOHOL	1,925,712,000.00	0.00	0.00
5800	LAND & WATER	(844,000.00)	0.00	0.00
5800	AQUATIC RESOURCES	(126,764,000.00)	28,646,000.00	0.00
5800	TRANSFER TO GENERAL FUND	(43,413,000.00)	10,474,000.00	0.00
5890	REFUND OF GASOLINE	(59,991,000.00)	81,362,000.00	0.00
5890	REFUND OF GASOHOL	(9,196,000.00)	6,459,000.00	0.00
5890	REFUND OF DIESEL	(170,281,000.00)	139,062,000.00	0.00
5890	REFUND OF SPECIAL MOTOR FUEL	(3,704,000.00)	231,000.00	0.00
5890	REFUND OF GAS TO MAKE GASOHOL	(8,486,000.00)	2,981,000.00	0.00
5890	REFUND OF DIESEL FUEL BUS USE	(7,483,000.00)	6,922,000.00	0.00
5320	FINES & PENALTIES	8,610,479.12	0.00	967,618.66
	TOTAL INCOME	17,081,026,543.12	276,137,000.00	3,041,183,618.66
EXPENSES				
6330	CMIA INTEREST EXPENSE	142,251.00	0.00	0.00
5765	TRANSFERS FEDERAL HIGHWAY ADMIN	34,168,181,066.00	7,124,365,934.00	3,605,000,000.00
	TOTAL EXPENSES	34,168,323,317.00	7,124,365,934.00	3,605,000,000.00

**ENDING
BALANCE**

(237,008,097.89)

0.00

9,233,109,000.00

8,996,100,902.11

24,635,228,083.00

24,635,228,083.00

(15,639,127,180.89)

2,202,488,908.33

2,202,488,908.33

851,064.00

5,049,360,000.00

263,601,000.00

670,022,000.00

1,599,646,000.00

11,033,602,000.00

1,925,712,000.00

(844,000.00)

(155,410,000.00)

(53,887,000.00)

(141,353,000.00)

(15,655,000.00)

(309,343,000.00)

(3,935,000.00)

(11,467,000.00)

(14,405,000.00)

9,578,097.78

19,846,073,161.78

142,251.00

37,687,547,000.00

37,687,689,251.00

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

RUN DATE: 06/27/2005

RUN TIME: 14:52:04

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	169.98	467,801,000.00	467,801,000.00	169.98
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	2,109,541,000.00	462,297,000.00	0.00	2,571,838,000.00
	TOTAL ASSETS	2,109,541,169.98	930,098,000.00	467,801,000.00	2,571,838,169.98
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	2,851,019,800.00	0.00	0.00	2,851,019,800.00
	TOTAL LIABILITIES	2,851,019,800.00	0.00	0.00	2,851,019,800.00
	TOTAL NET ASSETS	(741,478,630.02)	930,098,000.00	467,801,000.00	(279,181,630.02)
CAPITAL					
3310	PRIOR UNDISTRIBUTED INC	3,394,538,369.98	0.00	0.00	3,394,538,369.98
	TOTAL CAPITAL	3,394,538,369.98	0.00	0.00	3,394,538,369.98
INCOME					
5800	DIESEL	577,093,000.00	0.00	99,674,000.00	676,767,000.00
5800	GASOLINE	1,675,661,000.00	0.00	368,127,000.00	2,043,788,000.00
5800	GASOHOL	383,563,000.00	0.00	0.00	383,563,000.00
5800	LAND & WATER	(156,000.00)	0.00	0.00	(156,000.00)
5800	AQUATIC RESOURCES	(16,623,000.00)	4,083,000.00	0.00	(20,706,000.00)
5800	TRANSFER TO GENERAL FUND	(5,838,000.00)	1,421,000.00	0.00	(7,259,000.00)
5890	REFUND OF GASOLINE	(21,016,000.00)	0.00	0.00	(21,016,000.00)
5890	REFUND OF DIESEL	(38,157,000.00)	0.00	0.00	(38,157,000.00)
	TOTAL INCOME	2,554,527,000.00	5,504,000.00	467,801,000.00	3,016,824,000.00
EXPENSES					
5765	TRANSFERS MASS TRANSIT	6,690,544,000.00	0.00	0.00	6,690,544,000.00
	TOTAL EXPENSES	6,690,544,000.00	0.00	0.00	6,690,544,000.00
	TOTAL EQUITY	(741,478,630.02)	5,504,000.00	467,801,000.00	(279,181,630.02)
	BALANCE	0.00	935,602,000.00	935,602,000.00	0.00

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

ASSETS

Undisbursed Balances

Funds Available for Investment	\$ <u>(237,007,927.91)</u>	\$ (237,007,927.91)
--------------------------------	----------------------------	---------------------

Investments

Principal On Investments	\$ <u>11,804,947,000.00</u>	
--------------------------	-----------------------------	--

Net Investments	\$ 11,804,947,000.00	
------------------------	-----------------------------	--

TOTAL ASSETS	\$ <u>11,567,939,072.09</u>	
---------------------	------------------------------------	--

LIABILITIES & EQUITY

Liabilities

* Other Liabilities	\$ <u>27,486,247,883.00</u>	\$ 27,486,247,883.00
---------------------	-----------------------------	----------------------

Equity

Beginning Balance	\$ 5,597,027,278.31	
-------------------	---------------------	--

Net Change	\$ <u>(21,515,336,089.22)</u>	
------------	-------------------------------	--

Total Equity	\$ (15,918,308,810.91)	
---------------------	-------------------------------	--

TOTAL LIABILITIES & EQUITY	\$ <u>11,567,939,072.09</u>	
---------------------------------------	------------------------------------	--

*Revised

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: June 27, 2005

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

ASSETS

Undisbursed Balances

Funds Available for Investment	\$ <u>(237,008,097.89)</u>	\$ (237,008,097.89)
--------------------------------	----------------------------	---------------------

Investments

Principal On Investments	\$ <u>9,233,109,000.00</u>	
--------------------------	----------------------------	--

Net Investments	\$ 9,233,109,000.00	
------------------------	---------------------	--

TOTAL ASSETS	\$ <u><u>8,996,100,902.11</u></u>	
---------------------	-----------------------------------	--

LIABILITIES & EQUITY

Liabilities

* Other Liabilities	\$ <u>24,635,228,083.00</u>	\$ 24,635,228,083.00
---------------------	-----------------------------	----------------------

Equity

Beginning Balance	\$ 2,202,488,908.33	
-------------------	---------------------	--

Net Change	\$ <u>(17,841,616,089.22)</u>	
------------	-------------------------------	--

Total Equity	\$ (15,639,127,180.89)	
---------------------	------------------------	--

TOTAL LIABILITIES & EQUITY	\$ <u><u>8,996,100,902.11</u></u>	
---------------------------------------	-----------------------------------	--

*Revised

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: June 27, 2005

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

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	169.98	\$	169.98
--------------------------------	----	--------	----	--------

Investments

Principal On Investments	\$	2,571,838,000.00		
--------------------------	----	------------------	--	--

Net Investments	\$	2,571,838,000.00		
------------------------	-----------	-------------------------	--	--

TOTAL ASSETS	\$	2,571,838,169.98		
---------------------	-----------	-------------------------	--	--

LIABILITIES & EQUITY

Liabilities

Other Liabilities	\$	2,851,019,800.00	\$	2,851,019,800.00
-------------------	----	------------------	----	------------------

Equity

Beginning Balance	\$	3,394,538,369.98		
-------------------	----	------------------	--	--

Net Change	\$	(3,673,720,000.00)		
------------	----	--------------------	--	--

Total Equity	\$	(279,181,630.02)		
---------------------	-----------	-------------------------	--	--

TOTAL LIABILITIES & EQUITY	\$	2,571,838,169.98		
---------------------------------------	-----------	-------------------------	--	--

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: June 27, 2005

Highway Trust Fund - Consolidated
20X8102
Income Statement (Final-Revised)
October 1, 2004 Through May 31, 2005

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Excise Taxes (Transferred From General Fund)		
Diesel	844,317,000.00	5,726,127,000.00
Gasohol	0.00	2,309,275,000.00
Gasoline	2,355,502,000.00	13,077,390,000.00
Truck Retail Tax	191,310,000.00	1,599,646,000.00
Truck Tire Tax	37,763,000.00	263,601,000.00
Truck Use Tax	79,125,000.00	670,022,000.00
Gross Revenue	\$ 3,508,017,000.00	\$ 23,646,061,000.00
Less: Transfers		
Transfers to Land & Water	0.00	(1,000,000.00)
Transfers to Aquatic Resources	(32,729,000.00)	(176,116,000.00)
Transfers to General Fund	(11,895,000.00)	(61,146,000.00)
Total Transfers	\$ (44,624,000.00)	\$ (238,262,000.00)
Reimbursement To General Fund		
(Refund of Taxes & Estimated Tax Credits)		
Refund of Diesel	(139,062,000.00)	(347,500,000.00)
Refund of Diesel Fuel Bus Use	(6,922,000.00)	(14,405,000.00)
Refund of Gas to Make Gasohol	(2,981,000.00)	(11,467,000.00)
Refund of Gasohol	(6,459,000.00)	(15,655,000.00)
Refund of Gasoline	(81,362,000.00)	(162,369,000.00)
Refund of Special Motor Fuel	(231,000.00)	(3,935,000.00)
Total Tax Reimbursements	\$ (237,017,000.00)	\$ (555,331,000.00)
Net Tax Revenue	\$ 3,226,376,000.00	\$ 22,852,468,000.00
Other Income		
Fines & Penalties	967,618.66	9,578,097.78
CMIA Interest Income	0.00	851,064.00
Total Other Income	\$ 967,618.66	\$ 10,429,161.78
Total Revenue	\$ 3,227,343,618.66	\$ 22,862,897,161.78

OUTLAYS

Expenditures		
CMIA Interest Expense	0.00	142,251.00
Total Expenditures	\$ 0.00	\$ 142,251.00

NONEXPENDITURE TRANSFERS¹

*	Transfers Federal Highway Admin	3,519,365,934.00	37,687,547,000.00
	Transfers Mass Transit	0.00	6,690,544,000.00
	Total Non-Expenditures	\$ 3,519,365,934.00	\$ 44,378,091,000.00
	Total Expenditures/Transfers	\$ 3,519,365,934.00	\$ 44,378,233,251.00
	NET INCREASE/(DECREASE)	\$ (292,022,315.34)	\$ (21,515,336,089.22)

*Revised

Footnotes:

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

**Highway Trust Fund - Highway Account
20X81021
Income Statement (Final-Revised)
October 1, 2004 Through May 31, 2005**

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Excise Taxes (Transferred From General Fund)		
Diesel	744,643,000.00	5,049,360,000.00
Gasohol	0.00	1,925,712,000.00
Gasoline	1,987,375,000.00	11,033,602,000.00
Truck Retail Tax	191,310,000.00	1,599,646,000.00
Truck Tire Tax	37,763,000.00	263,601,000.00
Truck Use Tax	79,125,000.00	670,022,000.00
Gross Tax Revenue	<u>\$ 3,040,216,000.00</u>	<u>\$ 20,541,943,000.00</u>
Less: Transfers		
Transfers to Land & Water	0.00	(844,000.00)
Transfers to Aquatic Resources	(28,646,000.00)	(155,410,000.00)
Transfers to General Fund	(10,474,000.00)	(53,887,000.00)
Total Transfers	<u>\$ (39,120,000.00)</u>	<u>\$ (210,141,000.00)</u>
Reimbursement to General Fund (Refund of Taxes & Estimated Tax Credits)		
Refund of Diesel	(139,062,000.00)	(309,343,000.00)
Refund of Diesel Fuel Bus Use	(6,922,000.00)	(14,405,000.00)
Refund of Gas to Make Gasohol	(2,981,000.00)	(11,467,000.00)
Refund of Gasohol	(6,459,000.00)	(15,655,000.00)
Refund of Gasoline	(81,362,000.00)	(141,353,000.00)
Refund of Special Motor Fuel	(231,000.00)	(3,935,000.00)
Total Tax Reimbursements	<u>\$ (237,017,000.00)</u>	<u>\$ (496,158,000.00)</u>
Net Tax Revenue	<u>\$ 2,764,079,000.00</u>	<u>\$ 19,835,644,000.00</u>
Other Income		
CMIA Interest Income	0.00	851,064.00
Fines & Penalties	967,618.66	9,578,097.78
Total Other Income	<u>\$ 967,618.66</u>	<u>\$ 10,429,161.78</u>
Total Revenue	<u>\$ 2,765,046,618.66</u>	<u>\$ 19,846,073,161.78</u>

OUTLAYS

Expenditures		
CMIA Interest Expense	0.00	142,251.00
Total Expenditures	<u>\$ 0.00</u>	<u>\$ 142,251.00</u>

NONEXPENDITURE TRANSFERS 1

*	Transfers Fed Highway	3,519,365,934.00	37,687,547,000.00
	Total Non-Expenditures	<u>\$ 3,519,365,934.00</u>	<u>\$ 37,687,547,000.00</u>
	Total Expenditures/Transfers	<u>\$ 3,519,365,934.00</u>	<u>\$ 37,687,689,251.00</u>
	NET INCREASE/(DECREASE)	<u><u>\$ (754,319,315.34)</u></u>	<u><u>\$ (17,841,616,089.22)</u></u>

*Revised

**Highway Trust Fund - Mass Transit Account
20X81022
Income Statement (Final-Revised)
October 1, 2004 Through May 31, 2005**

RECEIPTS

	Current Month
Revenue	
Excise Taxes (Transferred From General Fund)	
Diesel	99,674,000.00
Gasohol	0.00
Gasoline	368,127,000.00
Gross Tax Revenue	\$ <u>467,801,000.00</u> \$
 Less: Transfers	
Transfers to Land & Water	0.00
Transfers to Aquatic Resources	(4,083,000.00)
Transfers to General Fund	(1,421,000.00)
Total Transfers	\$ <u>(5,504,000.00)</u> \$
 Reimbursement to General Fund	
(Refund of Taxes and Estimated Tax Credits)	
Refund of Diesel	0.00
Refund of Gasoline	0.00
Total Tax Reimbursements	\$ <u>0.00</u> \$
 Net Tax Revenue	 \$ <u>462,297,000.00</u> \$
 Total Revenue	 \$ <u>462,297,000.00</u> \$

NONEXPENDITURE TRANSFERS¹

Transfers Mass Transit	0.00
Total Nonexpenditure Transfers	\$ <u>0.00</u> \$
 Total Expenditures/Transfers	 \$ <u>0.00</u> \$
 NET INCREASE/(DECREASE)	 \$ <u><u>462,297,000.00</u></u> \$

Year-To-Date

676,767,000.00
383,563,000.00
2,043,788,000.00

3,104,118,000.00

(156,000.00)
(20,706,000.00)
(7,259,000.00)

(28,121,000.00)

(38,157,000.00)
(21,016,000.00)

(59,173,000.00)

3,016,824,000.00

3,016,824,000.00

6,690,544,000.00

6,690,544,000.00

6,690,544,000.00

(3,673,720,000.00)

**Highway Trust Fund
20X8102
Budget Reconciliation (Final-Revised)
May 31, 2005**

<u>Security Number / Account Number</u>	<u>Mandatory/ Discretionary</u>	<u>Title</u>	<u>Amount</u>
531005		CMA Interest Income	851,064.00
532001		Fines and Penalties	9,578,097.78
580007		Diesel	5,726,127,000.00
580009		Truck Tire Tax	263,601,000.00
580010		Truck Use Tax	670,022,000.00
580011		Truck Retail Tax	1,599,646,000.00
580012		Gasoline	13,077,390,000.00
580013		Gasohol	2,309,275,000.00
580015		Transfers Land and Water	(1,000,000.00)
580016		Transfers Aquatic Resources	(176,116,000.00)
580051		Transfers to General Fund	(61,146,000.00)
589003		Refund of Gasoline	(162,369,000.00)
589004		Refund of Gasohol	(15,655,000.00)
589005		Refund of Diesel	(347,500,000.00)
589006		Refund of Special Motor Fuel	(3,935,000.00)
589008		Refund of Gas to Make Gasohol	(11,467,000.00)
589009		Refund of Diesel Fuel Bus Use	(14,405,000.00)
		Posting Error By Federal Motor Carriers Corrected in November	4,007,378.32
411400	M	Appropriated Trust Fund Receipts	<u>22,866,904,540.10</u>
		Rescissions	(1,630,321,934.00)
412400	M	Amounts Appropriated From Specific Treasury - Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	<u>(1,630,321,934.00)</u>
		Transfers Federal Highway	(24,635,228,083.00)
		Transfers Mass Transit	(2,851,019,800.00)
412700*	M	Amts Approp from Specific Treasury MTF - Payable	<u>(27,486,247,883.00)</u>
576508		Transfers Federal Highway	(24,779,171,281.40)
576509		Transfers Mass Transit	(112,000,000.00)
412900	M	Amts Approp from Specific Treasury MTF - Transfers Out	<u>(24,891,171,281.40)</u>
633001		CMA Interest Expense	(142,251.00)
490200	M	Expended Authority - Paid	<u>(142,251.00)</u>
438400	M	Temporary Reduction Returned by Appropriation	0.00
		Less entry to bring authority rescinded in prior year forward as current year authority	0.00
			<u>0.00</u>
439400	M	Receipts Unavailable for Obligation upon Collection (B)	<u>(5,593,019,899.99)</u>
531005		CMA Interest	851,064.00
532001		Fines and Penalties	9,578,097.78
580007		Diesel	5,726,127,000.00
580009		Truck Tire Tax	263,601,000.00
580010		Truck Use Tax	670,022,000.00
580011		Truck Retail Tax	1,599,646,000.00
580012		Gasoline	13,077,390,000.00
580013		Gasohol	2,309,275,000.00
580015		Transfers Land and Water	(1,000,000.00)
580016		Transfers Aquatic Resources	(176,116,000.00)
580051		Transfers to General Fund	(61,146,000.00)
589003		Refund of Gasoline	(162,369,000.00)
589004		Refund of Gasohol	(15,655,000.00)
589005		Refund of Diesel	(347,500,000.00)
589006		Refund of Special Motor Fuel	(3,935,000.00)
589008		Refund of Gas to Make Gasohol	(11,467,000.00)
589009		Refund of Diesel Fuel Bus Use	(14,405,000.00)
576508		Transfers Federal Highway	(39,263,912,934.00)
576509		Transfers Mass Transit	(6,744,500,000.00)
633001		CMA Interest Expense	(142,251.00)
		Posting Error By Federal Motor Carriers Corrected in November	4,007,378.32
			<u>(23,141,650,644.90)</u>
439400*	M	Receipts Unavailable for Obligation upon Collection (E)	<u>17,548,630,744.91</u>
420100		Total Actual Resources - Collected	<u>13,592,348,064.39</u>
		EDIT CHECK:	
101000		Fund Balance with Treasury	(237,007,927.91)
161000		Certificates of Indebtedness	11,804,947,000.00
215000*		Payables	(27,486,247,883.00)
		Total Assets	<u>(15,918,308,810.91)</u>
		Edit Check (4124+4394)	<u>15,918,308,810.91</u>
*Revised			0.00

Highway Trust Fund
20X8102
Budget Reconciliation Summary (Final-Revised)
May 31, 2005

<u>Account Number</u>	<u>Mandatory/ Discretionary</u>		<u>Amount</u>	
411400	M	Appropriated Trust Fund Receipts	22,866,904,540.10	
412400	M	Amounts Appropriated From Specific Treasury - Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	(1,630,321,934.00)	
412700	*	M	Amounts Approp from Specific Treasury MTF - Payable	(27,486,247,883.00)
412900	M	M	Amounts Approp from Specific Treasury MTF - Transfers Out	(24,891,171,281.40)
490200	M	M	Delivered Orders - Obligations, Paid	(142,251.00)
438400	M	M	Temporary Reduction Returned by Appropriation	0.00
439400	*	M	Receipts Unavailable for Obligation upon Collection	17,548,630,744.91
420100			Total Actual Resources - Collected	13,592,348,064.39
			0.00	

*Revised

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

<u>Account</u>	<u>Mandatory/ Discretionary</u>	<u>Beginning / Ending Balance</u>	<u>Amount</u>
1010		E	(237,007,927.91)
1610		B	10,211,852,000.00
1610		E	11,804,947,000.00
4114	M	E	22,866,904,540.10
4124	M	E	(1,630,321,934.00)
4127	M	B	(7,999,328,164.40)
4127	*	M	(27,486,247,883.00)
4129	M	E	(24,891,171,281.40)
4201		B	13,592,348,064.39
4201		E	13,592,348,064.39
4384	M	E	0.00
4394	M	B	(5,593,019,899.99)
4394	*	M	17,548,630,744.91
4902	M	E	(142,251.00)
			0.00

**Highway Trust Fund
20X8102
1151 TRANSFERS
Fiscal Year 2005**

Account	Name	October	November	December	January	February	March
69X8083	Federal Aid to Highways	3,125,000,000.00	2,650,000,000.00	2,100,000,000.00	1,700,000,000.00	2,400,000,000.00	2,400,000,000.00
69X8402	Right of Way Revolving Fund						
69X8016+69X8020+69X8362	Traffic Safety Programs					99,000,000.00	
69X8048+69X8055	Motor Carrier Safety Grants			161,070,000.00			
69X8350	Federal Transit Administration				4,104,499,200.00		
69X8191	Mass Transit		20,000,000.00	20,000,000.00	20,000,000.00		17,000,000.00
69X8049	Vehicular & Ped Safety Demo						
69X8045+8058+8061+8072	Miscellaneous		50,000,000.00		59,602,081.40		
6928274							
20 2814	Treasury General Fund						
		\$3,125,000,000.00	\$2,720,000,000.00	\$2,281,070,000.00	\$5,884,101,281.40	\$2,499,000,000.00	\$2,417,000,000.00

April	May	Year-to-Date
2,325,000,000.00	3,150,000,000.00	19,850,000,000.00
		0.00
	99,000,000.00	198,000,000.00
	286,000,000.00	447,070,000.00
		4,104,499,200.00
35,000,000.00		112,000,000.00
		0.00
	70,000,000.00	179,602,081.40
		0.00
		0.00
\$2,360,000,000.00	\$3,605,000,000.00	24,891,171,281.40

Highway Trust Fund (20X8102)
 Payable Spreadsheet

2150 Payable	As of 09/30/04	Transfers 10/04	Balance 10/04	Transfers 11/04	Balance 11/04	Transfers 12/04
Highway Trust	7,622,353,164.40	(3,125,000,000.00)	4,497,353,164.40	(2,700,000,000.00)	1,797,353,164.40	(2,261,070,000.00)
Mass Transit	376,975,000.00	0.00	376,975,000.00	(20,000,000.00)	356,975,000.00	(20,000,000.00)
Total	7,999,328,164.40	(3,125,000,000.00)	4,874,328,164.40	(2,720,000,000.00)	2,154,328,164.40	(2,281,070,000.00)
Current Payable	7,999,328,164.40	4,874,328,164.40	4,874,328,164.40	2,154,328,164.40	2,154,328,164.40	(126,741,835.60)