

# Highway Trust Fund

## 20X8102

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# Highway Trust Fund

**20X8102**

## **Noteworthy News**

1 The allocation of excise taxes received during the period of September 16 - September 30 were received on October 5, 2007, but were backdated to September 30 and reflected on the September 2007 financial statements.

**Highway Trust Fund - Consolidated**  
**20X8102**  
**Trial Balance (Final Unaudited)**  
**August 31, 2007 Through September 30, 2007**

RUN DATE: 10/17/07

RUN TIME: 10:00:57

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	1,818.83	10,775,048,695.98	8,228,266,026.00	2,546,784,488.81
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	13,019,549,000.00	3,682,373,000.00	4,497,378,000.00	12,204,544,000.00
	<b>TOTAL ASSETS</b>	<b>13,019,550,818.83</b>	<b>14,457,421,695.98</b>	<b>12,725,644,026.00</b>	<b>14,751,328,488.81</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	22,675,441,109.00	4,295,609,026.00	0.00	18,379,832,083.00
	<b>TOTAL LIABILITIES</b>	<b>22,675,441,109.00</b>	<b>4,295,609,026.00</b>	<b>0.00</b>	<b>18,379,832,083.00</b>
	<b>TOTAL NET ASSETS</b>	<b>(9,655,890,290.17)</b>	<b>18,753,030,721.98</b>	<b>12,725,644,026.00</b>	<b>(3,628,503,594.19)</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	(1,094,916,255.99)	0.00	0.00	(1,094,916,255.99) *
	<b>TOTAL CAPITAL</b>	<b>(1,094,916,255.99)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,094,916,255.99)</b>
<b>INCOME</b>					
5310	CMIA INTEREST, DOT	2,385,732.00	0.00	0.00	2,385,732.00
5750	TRANSFERS IN - TIFIA, DOWNWAR RE-	3,599,561.00	0.00	0.00	3,599,561.00
5755	TRANSFERS IN - RIGHT OF WAY MODIFI	6,762,000.00	0.00	0.00	6,762,000.00
5800	DIESEL	8,706,379,388.00	0.00	1,425,424,000.00	10,131,803,388.00
5800	TRUCK TIRE TAX	388,289,000.00	0.00	72,668,000.00	460,957,000.00
5800	TRUCK USE TAX	539,445,000.00	0.00	492,439,000.00	1,031,884,000.00
5800	TRUCK RETAIL TAX	3,287,056,000.00	0.00	522,423,000.00	3,809,479,000.00
5800	GASOLINE	21,666,575,000.00	0.00	3,752,382,000.00	25,418,957,000.00
5800	LAND & WATER	(1,000,000.00)	0.00	0.00	(1,000,000.00)
5800	AQUATIC RESOURCES	(396,208,000.00)	70,795,000.00	0.00	(467,003,000.00)
5890	REFUND OF GASOLINE	(351,097,000.00)	70,239,000.00	0.00	(421,336,000.00)
5890	REFUND OF GASOHOL	(45,000.00)	0.00	9,000.00	(36,000.00)
5890	REFUND OF DIESEL	(479,418,668.00)	103,690,000.00	0.00	(583,108,668.00)
5890	REFUND OF SPECIAL MOTOR FUEL	(1,543,000.00)	450,000.00	0.00	(1,993,000.00)
5890	REFUND OF GAS TO MAKE GASOHOL	27,000.00	0.00	9,000.00	36,000.00
5890	REFUND OF DIESEL FUEL BUS USE	(28,588,000.00)	5,110,000.00	0.00	(33,698,000.00)
5320	FINES & PENALTIES	15,692,955.82	0.00	1,175,651.01	16,868,606.83
	<b>TOTAL INCOME</b>	<b>33,358,311,968.82</b>	<b>250,284,000.00</b>	<b>6,266,529,651.01</b>	<b>39,374,557,619.83</b>
<b>EXPENSES</b>					
6330	CMIA INTEREST EXPENSE, DOT	548,748.00	0.00	0.00	548,748.00
5765	TRANSFERS FEDERAL HIGHWAY ADMIN	37,251,638,255.00	3,389,609,026.00	3,400,750,070.97	37,240,497,210.03
5765	TRANSFERS MASS TRANSIT	0.00	6,000,000.00	6,000,000.00	0.00
5765	TRANSFER IMTP	4,660,000,000.00	900,000,000.00	900,000,000.00	4,660,000,000.00
5765	TRANSFERS TO TIFIA - UPWARD RE-EST	7,099,000.00	0.00	0.00	7,099,000.00
	<b>TOTAL EXPENSES</b>	<b>41,919,286,003.00</b>	<b>4,295,609,026.00</b>	<b>4,306,750,070.97</b>	<b>41,908,144,958.03</b>
	<b>TOTAL EQUITY</b>	<b>(9,655,890,290.17)</b>	<b>4,545,893,026.00</b>	<b>10,573,279,721.98</b>	<b>(3,628,503,594.19)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>23,298,923,747.98</b>	<b>23,298,923,747.98</b>	<b>0.00</b>

\* Includes prior period adjustment of \$223,307,280.00 transferring Diesel Excise taxes from Highway Trust Fund (Highway) to the Airport and Airway Trust Fund.

**Highway Trust Fund - Highway Trust Account  
20X8102  
Trial Balance (Final Unaudited)  
August 31, 2007 Through September 30, 2007**

RUN DATE: 10/17/07

RUN TIME: 10:00:57

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	939.85	9,111,682,695.98	6,870,365,026.00	2,241,318,609.83
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	5,758,633,000.00	3,239,406,000.00	3,588,400,000.00	5,409,639,000.00
	<b>TOTAL ASSETS</b>	<b>5,758,633,939.85</b>	<b>12,351,088,695.98</b>	<b>10,458,765,026.00</b>	<b>7,650,957,609.83</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	20,108,466,109.00	3,389,609,026.00	0.00	16,718,857,083.00
	<b>TOTAL LIABILITIES</b>	<b>20,108,466,109.00</b>	<b>3,389,609,026.00</b>	<b>0.00</b>	<b>16,718,857,083.00</b>
	<b>TOTAL NET ASSETS</b>	<b>(14,349,832,169.15)</b>	<b>15,740,697,721.98</b>	<b>10,458,765,026.00</b>	<b>(9,067,899,473.17)</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	(6,140,592,479.97)	0.00	0.00	(6,140,592,479.97) *
	<b>TOTAL CAPITAL</b>	<b>(6,140,592,479.97)</b>	<b>0.00</b>	<b>0.00</b>	<b>(6,140,592,479.97)</b>
<b>INCOME</b>					
5310	CMIA INTEREST, DOT	2,385,724.00	0.00	0.00	2,385,724.00
5750	TRANSFERS IN - TIFIA, DOWNWARD RE-	3,599,561.00	0.00	0.00	3,599,561.00
5755	TRANSFERS IN - RIGHT OF WAY MODIFI	6,762,000.00	0.00	0.00	6,762,000.00
5800	DIESEL	7,680,968,119.00	0.00	1,257,474,000.00	8,938,442,119.00
5800	TRUCK TIRE TAX	388,289,000.00	0.00	72,668,000.00	460,957,000.00
5800	TRUCK USE TAX	539,445,000.00	0.00	492,439,000.00	1,031,884,000.00
5800	TRUCK RETAIL TAX	3,287,056,000.00	0.00	522,423,000.00	3,809,479,000.00
5800	GASOLINE	18,281,880,000.00	0.00	3,165,944,000.00	21,447,824,000.00
5800	LAND & WATER	(844,000.00)	0.00	0.00	(844,000.00)
5800	AQUATIC RESOURCES	(348,294,000.00)	61,861,000.00	0.00	(410,155,000.00)
5890	REFUND OF GASOLINE	(324,961,000.00)	70,239,000.00	0.00	(395,200,000.00)
5890	REFUND OF GASOHOL	(45,000.00)	0.00	9,000.00	(36,000.00)
5890	REFUND OF DIESEL	(451,784,133.00)	103,690,000.00	0.00	(555,474,133.00)
5890	REFUND OF SPECIAL MOTOR FUEL	(1,543,000.00)	450,000.00	0.00	(1,993,000.00)
5890	REFUND OF GAS TO MAKE GASOHOL	27,000.00	0.00	9,000.00	36,000.00
5890	REFUND OF DIESEL FUEL BUS USE	(28,588,000.00)	5,110,000.00	0.00	(33,698,000.00)
5320	FINES & PENALTIES	15,692,955.82	0.00	1,175,651.01	16,868,606.83
	<b>TOTAL INCOME</b>	<b>29,050,046,226.82</b>	<b>241,350,000.00</b>	<b>5,512,141,651.01</b>	<b>34,320,837,877.83</b>
<b>EXPENSES</b>					
6330	CMIA INTEREST EXPENSE, DOT	548,661.00	0.00	0.00	548,661.00
5765	TRANSFERS FEDERAL HIGHWAY ADMIN	37,251,638,255.00	3,389,609,026.00	3,400,750,070.97	37,240,497,210.03
5765	TRANSFERS TO TIFIA - UPWARD RE-EST	7,099,000.00	0.00	0.00	7,099,000.00
	<b>TOTAL EXPENSES</b>	<b>37,259,285,916.00</b>	<b>3,389,609,026.00</b>	<b>3,400,750,070.97</b>	<b>37,248,144,871.03</b>
	<b>TOTAL EQUITY</b>	<b>(14,349,832,169.15)</b>	<b>3,630,959,026.00</b>	<b>8,912,891,721.98</b>	<b>(9,067,899,473.17)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>19,371,656,747.98</b>	<b>19,371,656,747.98</b>	<b>0.00</b>

\* Includes prior period adjustment of \$197,024,013.00 transferring Diesel Excise taxes from Highway Trust Fund (Highway) to the Airport and Airway Trust Fund.

**Highway Trust Fund - Mass Transit Account  
20X81022  
Trial Balance (Final Unaudited)  
August 31, 2007 Through September 30, 2007**

RUN DATE: 10/17/07

RUN TIME: 10:00:57

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	878.98	1,663,366,000.00	1,357,901,000.00	305,465,878.98
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	7,260,916,000.00	442,967,000.00	908,978,000.00	6,794,905,000.00
	<b>TOTAL ASSETS</b>	<b>7,260,916,878.98</b>	<b>2,106,333,000.00</b>	<b>2,266,879,000.00</b>	<b>7,100,370,878.98</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	2,566,975,000.00	906,000,000.00	0.00	1,660,975,000.00
	<b>TOTAL LIABILITIES</b>	<b>2,566,975,000.00</b>	<b>906,000,000.00</b>	<b>0.00</b>	<b>1,660,975,000.00</b>
	<b>TOTAL NET ASSETS</b>	<b>4,693,941,878.98</b>	<b>3,012,333,000.00</b>	<b>2,266,879,000.00</b>	<b>5,439,395,878.98</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	5,045,676,223.98	0.00	0.00	5,045,676,223.98
	<b>TOTAL CAPITAL</b>	<b>5,045,676,223.98</b>	<b>0.00</b>	<b>0.00</b>	<b>5,045,676,223.98</b>
<b>INCOME</b>					
5310	CMIA INTEREST, DOT	8.00	0.00	0.00	8.00
5800	DIESEL	1,025,411,269.00	0.00	167,950,000.00	1,193,361,269.00
5800	GASOLINE	3,384,695,000.00	0.00	586,438,000.00	3,971,133,000.00
5800	LAND & WATER	(156,000.00)	0.00	0.00	(156,000.00)
5800	AQUATIC RESOURCES	(47,914,000.00)	8,934,000.00	0.00	(56,848,000.00)
5890	REFUND OF GASOLINE	(26,136,000.00)	0.00	0.00	(26,136,000.00)
5890	REFUND OF DIESEL	(27,634,535.00)	0.00	0.00	(27,634,535.00)
	<b>TOTAL INCOME</b>	<b>4,308,265,742.00</b>	<b>8,934,000.00</b>	<b>754,388,000.00</b>	<b>5,053,719,742.00</b>
<b>EXPENSES</b>					
6330	CMIA INTEREST EXPENSE, DOT	87.00	0.00	0.00	87.00
5765	TRANSFERS MASS TRANSIT	0.00	6,000,000.00	6,000,000.00	0.00
5765	TRANSFER IMTP	4,660,000,000.00	900,000,000.00	900,000,000.00	4,660,000,000.00
	<b>TOTAL EXPENSES</b>	<b>4,660,000,087.00</b>	<b>906,000,000.00</b>	<b>906,000,000.00</b>	<b>4,660,000,087.00</b>
	<b>TOTAL EQUITY</b>	<b>4,693,941,878.98</b>	<b>914,934,000.00</b>	<b>1,660,388,000.00</b>	<b>5,439,395,878.98</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>3,927,267,000.00</b>	<b>3,927,267,000.00</b>	<b>0.00</b>

\* Includes prior period adjustment of \$26,283,267.00 transferring Diesel Excise taxes from Highway Trust Fund (Mass Transit) to the Airport and Airway Trust Fund.

**Highway Trust Fund - Consolidated  
20X8102  
Balance Sheet (Final Unaudited)  
September 30, 2007**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$ <u>2,546,784,488.81</u>	\$ 2,546,784,488.81
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**Investments**

1 Principal On Investments	\$ <u>12,204,544,000.00</u>	
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<b>Net Investments</b>	\$ <u>12,204,544,000.00</u>	
<b>TOTAL ASSETS</b>		<b>\$ <u><u>14,751,328,488.81</u></u></b>

**LIABILITIES & EQUITY**

**Liabilities**

Other Liabilities	\$ <u>18,379,832,083.00</u>	\$ 18,379,832,083.00
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**Equity**

2 Beginning Balance	\$ (1,094,916,255.99)	
Net Change	\$ <u>(2,533,587,338.20)</u>	

3 <b>Total Equity</b>	\$ <u>(3,628,503,594.19)</u>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>\$ <u><u>14,751,328,488.81</u></u></b>

1 Details about principal holdings and investment transaction data can be viewed at <http://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm>

2 Includes prior period adjustment of \$223,307,280.00 transferring Diesel Excise taxes from Highway Trust Fund to the Airport and Airway Trust Fund.

3 Congress has the authority to appropriate amounts in excess of currently available trust fund assets.

**Highway Trust Fund - Highway Account  
20X81021  
Balance Sheet (Final Unaudited)  
September 30, 2007**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$ <u>2,241,318,609.83</u>	\$ 2,241,318,609.83
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**Investments**

1 Principal On Investments	\$ <u>5,409,639,000.00</u>	
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<b>Net Investments</b>	<b>\$ 5,409,639,000.00</b>	
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<b>TOTAL ASSETS</b>	<b>\$ <u>7,650,957,609.83</u></b>	
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**LIABILITIES & EQUITY**

**Liabilities**

Other Liabilities	\$ <u>16,718,857,083.00</u>	\$ 16,718,857,083.00
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**Equity**

2 Beginning Balance	\$ (6,140,592,479.97)	
Net Change	\$ <u>(2,927,306,993.20)</u>	

3 <b>Total Equity</b>	<b>\$ (9,067,899,473.17)</b>	
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ <u>7,650,957,609.83</u></b>	
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1 Details about principal holdings and investment transaction data can be viewed at <http://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm>

2 Includes prior period adjustment of \$197,024,013.00 transferring Diesel Excise taxes from Highway Trust Fund (Highway) to the Airport and Airway Trust Fund.

3 Congress has the authority to appropriate amounts in excess of currently available trust fund assets.

**Highway Trust Fund - Mass Transit Account  
20X81022  
Balance Sheet (Final Unaudited)  
September 30, 2007**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$ <u>305,465,878.98</u>	
	\$	305,465,878.98

**Investments**

1 Principal On Investments	\$ <u>6,794,905,000.00</u>	
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<b>Net Investments</b>	<b>\$ <u>6,794,905,000.00</u></b>	
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<b>TOTAL ASSETS</b>	<b>\$ <u><u>7,100,370,878.98</u></u></b>	
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**LIABILITIES & EQUITY**

**Liabilities**

Other Liabilities	\$ <u>1,660,975,000.00</u>	
	\$	1,660,975,000.00

**Equity**

2 Beginning Balance	\$ 5,045,676,223.98	
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Net Change	\$ <u>393,719,655.00</u>	
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<b>Total Equity</b>	<b>\$ <u>5,439,395,878.98</u></b>	
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ <u><u>7,100,370,878.98</u></u></b>	
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1 Details about principal holdings and investment transaction data can be viewed at <http://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm>

2 Includes prior period adjustment of \$26,283,267.00 transferring Diesel Excise taxes from Highway Trust Fund (Mass Transit) to the Airport and Airway Trust Fund.



**Highway Trust Fund - Consolidated  
20X8102  
Income Statement (Final Unaudited)  
October 1, 2006 Through September 30, 2007**

**RECEIPTS**

	Current Month	Year-To-Date
<b>Revenue</b>		
Excise Taxes (Transferred From General Fund)		
Diesel	\$ 1,425,424,000.00	\$ 10,131,803,388.00
Gasoline	3,752,382,000.00	25,418,957,000.00
Truck Retail Tax	522,423,000.00	3,809,479,000.00
Truck Tire Tax	72,668,000.00	460,957,000.00
Truck Use Tax	492,439,000.00	1,031,884,000.00
<b>Gross Revenue</b>	<u>\$ 6,265,336,000.00</u>	<u>\$ 40,853,080,388.00</u>
<b>Less: Transfers</b>		
Transfers to Land & Water	0.00	(1,000,000.00)
Transfers to Aquatic Resources	(70,795,000.00)	(467,003,000.00)
<b>Total Transfers</b>	<u>\$ (70,795,000.00)</u>	<u>\$ (468,003,000.00)</u>
<b>Reimbursement To General Fund</b>		
(Refund of Taxes & Estimated Tax Credits)		
Refund of Diesel	(103,690,000.00)	(583,108,668.00)
Refund of Diesel Fuel Bus Use	(5,110,000.00)	(33,698,000.00)
Refund of Gas to Make Gasohol	9,000.00	36,000.00
Refund of Gasohol	9,000.00	(36,000.00)
Refund of Special Motor Fuel	(450,000.00)	(1,993,000.00)
Refund of Gasoline	(70,239,000.00)	(421,336,000.00)
<b>Total Tax Reimbursements</b>	<u>\$ (179,471,000.00)</u>	<u>\$ (1,040,135,668.00)</u>
<b>Net Tax Revenue</b>	<u>\$ 6,015,070,000.00</u>	<u>\$ 39,344,941,720.00</u>
<b>Other Income</b>		
Fines & Penalties	1,175,651.01	16,868,606.83
CMIA Interest Income	0.00	2,385,732.00
Transfers In Right of Way	0.00	6,762,000.00
Transfers In TIFIA Downward Re-Estimate	0.00	3,599,561.00
<b>Total Other Income</b>	<u>\$ 1,175,651.01</u>	<u>\$ 29,615,899.83</u>
<b>Total Revenue</b>	<u>\$ 6,016,245,651.01</u>	<u>\$ 39,374,557,619.83</u>

**OUTLAYS**

<b>Expenditures</b>		
CMIA Interest Expense	0.00	548,748.00
<b>Total Expenditures</b>	<u>\$ 0.00</u>	<u>\$ 548,748.00</u>

**NONEXPENDITURE TRANSFERS**

1 Transfers Federal Highway Admin	(11,141,044.97)	37,240,497,210.03
1 Transfers Mass Transit	0.00	0.00
1 Transfer IMTP	0.00	4,660,000,000.00
1 Transfers to TIFIA - Upward Re-estimate	0.00	7,099,000.00
<b>Total Non-Expenditures</b>	<u>\$ (11,141,044.97)</u>	<u>\$ 41,907,596,210.03</u>
<b>Total Expenditures/Transfers</b>	<u>\$ (11,141,044.97)</u>	<u>\$ 41,908,144,958.03</u>
<b>NET INCREASE/(DECREASE)</b>	<u><u>\$ 6,027,386,695.98</u></u>	<u><u>\$ (2,533,587,338.20)</u></u>

**Footnotes:**

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

**Highway Trust Fund - Highway Account**  
**20X81021**  
**Income Statement (Final Unaudited)**  
**October 1, 2006 Through September 30, 2007**

**RECEIPTS**

	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Excise Taxes (Transferred From General Fund)		
Diesel	\$ 1,257,474,000.00	\$ 8,938,442,119.00
Gasoline	3,165,944,000.00	21,447,824,000.00
Truck Retail Tax	522,423,000.00	3,809,479,000.00
Truck Tire Tax	72,668,000.00	460,957,000.00
Truck Use Tax	492,439,000.00	1,031,884,000.00
<b>Gross Tax Revenue</b>	<u>\$ 5,510,948,000.00</u>	<u>\$ 35,688,586,119.00</u>
<b>Less: Transfers</b>		
Transfers to Land & Water	\$ 0.00	\$ (844,000.00)
Transfers to Aquatic Resources	(61,861,000.00)	(410,155,000.00)
<b>Total Transfers</b>	<u>\$ (61,861,000.00)</u>	<u>\$ (410,999,000.00)</u>
<b>Reimbursement to General Fund</b>		
(Refund of Taxes & Estimated Tax Credits)		
Refund of Diesel	\$ (103,690,000.00)	\$ (555,474,133.00)
Refund of Diesel Fuel Bus Use	(5,110,000.00)	(33,698,000.00)
Refund of Gas to Make Gasohol	9,000.00	36,000.00
Refund of Gasohol	9,000.00	(36,000.00)
Refund of Gasoline	(70,239,000.00)	(395,200,000.00)
Refund of Special Motor Fuel	(450,000.00)	(1,993,000.00)
<b>Total Tax Reimbursements</b>	<u>(179,471,000.00)</u>	<u>(986,365,133.00)</u>
<b>Net Tax Revenue</b>	<u>\$ 5,269,616,000.00</u>	<u>\$ 34,291,221,986.00</u>
<b>Other Income</b>		
CMIA Interest Income	0.00	2,385,724.00
Fines & Penalties	\$ 1,175,651.01	\$ 16,868,606.83
Transfers In Right of Way	0.00	6,762,000.00
Transfers In TIFIA Downward Re-Estimate	0.00	3,599,561.00
<b>Total Other Income</b>	<u>1,175,651.01</u>	<u>29,615,891.83</u>
<b>Total Revenue</b>	<u>\$ 5,270,791,651.01</u>	<u>\$ 34,320,837,877.83</u>

**OUTLAYS**

<b>Expenditures</b>		
CMIA Interest Expense	0.00	548,661.00
<b>Total Expenditures</b>	<u>\$ 0.00</u>	<u>\$ 548,661.00</u>

**NONEXPENDITURE TRANSFERS**

1 Transfers Fed Highway	(11,141,044.97)	37,240,497,210.03
1 Transfers to TIFIA - Upward Re-estimate	0.00	7,099,000.00
<b>Total Non-Expenditures</b>	<u>\$ (11,141,044.97)</u>	<u>\$ 37,247,596,210.03</u>
<b>Total Expenditures/Transfers</b>	<u>\$ (11,141,044.97)</u>	<u>\$ 37,248,144,871.03</u>
<b>NET INCREASE/(DECREASE)</b>	<u><u>\$ 5,281,932,695.98</u></u>	<u><u>\$ (2,927,306,993.20)</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 Unaudited)  
October 1, 2006 Through September 30, 2007**

**RECEIPTS**

	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Excise Taxes (Transferred From General Fund)		
Diesel	\$ 167,950,000.00	\$ 1,193,361,269.00
Gasoline	586,438,000.00	3,971,133,000.00
<b>Gross Tax Revenue</b>	<u>\$ 754,388,000.00</u>	<u>\$ 5,164,494,269.00</u>
<b>Less: Transfers</b>		
Transfers to Land & Water	\$ 0.00	\$ (156,000.00)
Transfers to Aquatic Resources	(8,934,000.00)	(56,848,000.00)
<b>Total Transfers</b>	<u>\$ (8,934,000.00)</u>	<u>\$ (57,004,000.00)</u>
<b>Reimbursement to General Fund</b> (Refund of Taxes and Estimated Tax Credits)		
Refund of Diesel	\$ 0.00	\$ (27,634,535.00)
Refund of Gasoline	0.00	(26,136,000.00)
<b>Total Tax Reimbursements</b>	<u>\$ 0.00</u>	<u>\$ (53,770,535.00)</u>
<b>Net Tax Revenue</b>	<u>\$ 745,454,000.00</u>	<u>\$ 5,053,719,734.00</u>
<b>Other Income</b>		
CMIA Interest Income	0.00	8.00
<b>Total Other Income</b>	<u>0.00</u>	<u>8.00</u>
<b>Total Revenue</b>	<u>\$ 745,454,000.00</u>	<u>\$ 5,053,719,742.00</u>

**OUTLAYS**

<b>Expenditures</b>		
CMIA Interest Expense	0.00	87.00
<b>Total Expenditures</b>	<u>\$ 0.00</u>	<u>\$ 87.00</u>

**NONEXPENDITURE TRANSFERS**

1 Transfers Mass Transit	0.00	0.00
1 Transfer IMTP	0.00	4,660,000,000.00
<b>Total Nonexpenditure Transfers</b>	<u>\$ 0.00</u>	<u>\$ 4,660,000,000.00</u>
<b>Total Expenditures/Transfers</b>	<u>\$ 0.00</u>	<u>\$ 4,660,000,087.00</u>
<b>NET INCREASE/(DECREASE)</b>	<u><u>\$ 745,454,000.00</u></u>	<u><u>\$ 393,719,655.00</u></u>

**Footnotes:**

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

Highway Trust Fund  
20X8102  
Budget Reconciliation (Final Unaudited)  
September 30, 2007

Security Number / Account Number	Mandatory/ Discretionary	Title	Amount
531005		CMIA Interest Income	2,385,732.00
532001		Fines and Penalties	16,868,606.83
580007		Diesel	10,131,803,388.00
580009		Truck Tire Tax	460,957,000.00
580010		Truck Use Tax	1,031,884,000.00
580011		Truck Retail Tax	3,809,479,000.00
580012		Gasoline	25,418,957,000.00
580015		Transfers Land and Water	(1,000,000.00)
580016		Transfers Aquatic Resources	(467,003,000.00)
589003		Refund of Gasoline	(421,336,000.00)
589004		Refund of Gasohol	(36,000.00)
589005		Refund of Diesel	(583,108,668.00)
589006		Refund of Special Motor Fuel	(1,993,000.00)
589008		Refund of Gas to Make Gasohol	36,000.00
589009		Refund of Diesel Fuel Bus Use	(33,698,000.00)
590010		Transfers In - TIFIA Downward Re-estimate	3,599,561.00
<b>411400</b>		<b>Appropriated Trust Fund Receipts</b>	<b>39,367,795,619.83</b>
<b>411400</b>	<b>M</b>	<b>Less: Receipts Designated as Mandatory to Cover Mandatory Budget Authority</b>	<b>0.00</b>
<b>411400</b>	<b>D</b>	<b>Appropriated Trust Fund Receipts</b>	<b>39,367,795,619.83</b>
		Rescissions	0.00
<b>412400</b>	<b>D</b>	<b>Amounts Appropriated From Specific Treasury - Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction</b>	<b>0.00</b>
		Transfers Federal Highway	(16,718,857,083.00)
		Transfers Mass Transit	(1,660,975,000.00)
<b>412700</b>	<b>D</b>	<b>Amts Approp from Specific Treasury MTF - Payable</b>	<b>(18,379,832,083.00)</b>
575501		Transfers In - Right of Way	6,762,000.00
<b>412800</b>	<b>D</b>	<b>Amounts Appropriated From Specific Invested TAFS - Transfers-In</b>	<b>6,762,000.00</b>
576508		Transfers Federal Highway	(34,102,985,255.00)
576509		Transfers Mass Transit	(3,689,000,000.00)
576544		Transfers to TIFIA Upward Re-estimate	(7,099,000.00)
		Return of Cancelled Appropriations	11,141,044.97
<b>412900</b>	<b>D</b>	<b>Amts Approp from Specific Treasury MTF - Transfers Out</b>	<b>(37,787,943,210.03)</b>
633001		CMIA Interest Expense	(548,748.00)
<b>490200</b>	<b>D</b>	<b>Expended Authority - Paid</b>	<b>(548,748.00)</b>
<b>438400</b>	<b>D</b>	<b>Temporary Reduction Returned by Appropriation</b>	<b>(53,956,000.00)</b>
		Less entry to bring authority rescinded in prior year forward as current year authority	53,956,000.00
			<b>0.00</b>
<b>439400</b>	<b>D</b>	<b>Receipts Unavailable for Obligation upon Collection (B)</b>	<b>1,094,916,255.99 *</b>
531005		CMIA Interest Income	2,385,732.00
532001		Fines and Penalties	16,868,606.83
575501		Transfers In - Right of Way	6,762,000.00
580007		Diesel	10,131,803,388.00
580009		Truck Tire Tax	460,957,000.00
580010		Truck Use Tax	1,031,884,000.00
580011		Truck Retail Tax	3,809,479,000.00
580012		Gasoline	25,418,957,000.00
580015		Transfers Land and Water	(1,000,000.00)
580016		Transfers Aquatic Resources	(467,003,000.00)
589003		Refund of Gasoline	(421,336,000.00)
589004		Refund of Gasohol	(36,000.00)
589005		Refund of Diesel	(583,108,668.00)
589006		Refund of Special Motor Fuel	(1,993,000.00)
589008		Refund of Gas to Make Gasohol	36,000.00
589009		Refund of Diesel Fuel Bus Use	(33,698,000.00)
576508		Transfers Federal Highway	(37,240,497,210.03)
576509		Transfers Mass Transit	0.00
576531		Transfers IMTP	(4,660,000,000.00)
575040		Transfers in -TIFIA Downward Re-estimate	3,599,561.00
576544		Transfers to TIFIA Upward Re-estimate	(7,099,000.00)
633001		CMIA Interest Expense	(548,748.00)
			<b>(2,533,587,338.20)</b>
<b>439400</b>	<b>D</b>	<b>Receipts Unavailable for Obligation upon Collection (E)</b>	<b>3,628,503,594.19</b>
<b>420100</b>		<b>Total Actual Resources - Collected</b>	<b>13,165,262,827.01</b>
		<b>EDIT CHECK:</b>	
101000		Fund Balance with Treasury	2,546,784,488.81
161000		Certificates of Indebtedness	12,204,544,000.00
215000		Payables	(18,379,832,083.00)
		<b>Total Net Assets</b>	<b>(3,628,503,594.19)</b>
		<b>Edit Check (4124+4394)</b>	<b>3,628,503,594.19</b>

(0.00)

\* Includes prior period adjustment of \$223,307,280.00 transferring Diesel Excise taxes from Highway Trust Fund to the Airport and Airway Trust Fund.

Highway Trust Fund  
20X8102  
Facts II Adjusted Trial Balance (Final Unaudited)  
September 30, 2007

<u>Account</u>	<u>Mandatory/ Discretionary</u>	<u>Beginning / Ending Balance</u>	<u>Amount</u>	
1010		E	2,546,784,488.81	
1610		B	10,997,655,000.00	
1610		E	12,204,544,000.00	
4114	D	E	39,367,795,619.83	
4114	M	E	0.00	
4124	D	E	0.00	
4127	D	B	(14,260,179,083.00)	
4127	D	E	(18,379,832,083.00)	
4127	M	E	0.00	
4128	D	E	6,762,000.00	
4129	D	E	(37,787,943,210.03)	
4129	M	E	0.00	
4201		B	13,165,262,827.01	
4201		E	13,165,262,827.01	
4384	D	B	0.00	
4384	D	E	0.00	
4394	D	*	B	1,094,916,255.99
4394	D	*	E	3,628,503,594.19
4902	D	E	(548,748.00)	
			0.00	

\* usually CREDIT balance

**Highway Trust Fund  
20X8102  
Post Closing Budgetary Reconciliation (Final - Unaudited)  
September 30, 2007**

<u>count Number</u>	<u>Amount</u>
412400    Amounts Appropriated From Specific Treasury - Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	0.00
412700    Amounts Approp from Specific Treasury MTF - Payable	<b>(18,379,832,083.00)</b>
439400    Receipts Not Available for Obligation Upon Collection	3,628,503,594.19
420100    Total Actual Resources - Collected	14,751,328,488.81
	<hr/> <b>0.00</b> <hr/>

**Highway Trust Fund  
20X8102  
1151 TRANSFERS (Final Unaudited)  
Fiscal Year 2007**

Account	Name	October	November	December	January	February	March	April	May	June	July	August	September	Year-to-Date	mass total transfers	highway total transfers
69X803	Federal Aid to Highways	2,600,000,000.00	2,700,000,000.00	2,325,000,000.00	2,375,000,000.00	1,975,000,000.00	2,148,829,229.00	2,107,099,000.00	3,300,000,000.00	3,500,000,000.00	3,275,000,000.00	3,450,000,000.00	3,286,309,026.00	33,042,237,255.00		33,042,237,255.00
69X802+69X8309	Right of Way Revolving Fund									0.00				0.00		0.00
69X8016+69X8020+69X8362	Traffic Safety Programs		100,000,000.00		100,000,000.00		4,000,000.00			175,000,000.00			102,000,000.00	481,000,000.00		481,000,000.00
69X8048+69X8050+69X8158+69X8159	Motor Carrier Safety Grants	50,000,000.00	150,000,000.00	0.00	31,000,000.00			97,547,000.00	56,100,000.00	0.00	100,000,000.00			1,300,000.00		486,847,000.00
69X8350	Federal Transit Administration	300,000,000.00	230,000,000.00	0.00	250,000,000.00	200,000,000.00	200,000,000.00		400,000,000.00	300,000,000.00	300,000,000.00	600,000,000.00	900,000,000.00	3,680,000,000.00	3,680,000,000.00	3,680,000,000.00
69X8191	Mass Transit	0.00	0.00			0.00	3,000,000.00		0.00	0.00	0.00		6,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00
69X8049	Vehicular & Ped Safety Demo										0.00			0.00		0.00
69X8045+8058+8061+8072	Miscellaneous			0.00		0.00	50,000,000.00		0.00			50,000,000.00		100,000,000.00		100,000,000.00
89Z8274														0.00		0.00
20 2814	Treasury General Fund													0.00		0.00
		<b>\$2,950,000,000.00</b>	<b>\$3,180,000,000.00</b>	<b>\$2,325,000,000.00</b>	<b>\$2,756,000,000.00</b>	<b>\$2,175,000,000.00</b>	<b>\$2,405,829,229.00</b>	<b>\$2,204,646,000.00</b>	<b>\$3,756,100,000.00</b>	<b>\$3,975,000,000.00</b>	<b>\$3,675,000,000.00</b>	<b>\$4,100,000,000.00</b>	<b>\$4,295,609,026.00</b>	<b>37,799,084,255.00</b>	<b>3,689,000,000.00</b>	<b>34,110,084,255.00</b>
Mass Transit Transfers		300,000,000.00	230,000,000.00	0.00	250,000,000.00	200,000,000.00	203,000,000.00	0.00	400,000,000.00	300,000,000.00	300,000,000.00	600,000,000.00	906,000,000.00	3,689,000,000.00		3,689,000,000.00
Highway Transfers		2,650,000,000.00	2,950,000,000.00	2,325,000,000.00	2,506,000,000.00	1,975,000,000.00	2,202,829,229.00	2,204,646,000.00	3,356,100,000.00	3,675,000,000.00	3,375,000,000.00	3,500,000,000.00	3,389,609,026.00	34,110,084,255.00	Highway + mass =	37,799,084,255.00
Total Transfers		2,950,000,000.00	3,180,000,000.00	2,325,000,000.00	2,756,000,000.00	2,175,000,000.00	2,405,829,229.00	2,204,646,000.00	3,756,100,000.00	3,975,000,000.00	3,675,000,000.00	4,100,000,000.00	4,295,609,026.00	37,799,084,255.00		37,799,084,255.00

Highway Trust Fund (20X8102)  
 Payable Spreadsheet (Final Unaudited)

2150 Payable	As of 09/30/06	Transfers 10/06	Balance 10/06	Transfers 11/06	Balance 11/06	Transfers 12/06	New Authority	Balance 12/06	Transfers 01/07	Balance 01/07	Transfers 02/07	Balance 02/07	New Authority	Transfers 03/07	Balance 03/07
Highway Trust	13,570,204,083.00	(2,650,000,000.00)	10,920,204,083.00	(2,950,000,000.00)	7,970,204,083.00	(2,325,000,000.00)	14,069,549,981.00	19,714,754,064.00	(2,506,900,000.00)	17,207,854,064.00	(1,975,000,000.00)	15,232,854,064.00	23,179,293,922.00	(2,202,829,229.00)	36,209,318,757.00
Mass Transit	689,975,000.00	(300,000,000.00)	389,975,000.00	(230,000,000.00)	159,975,000.00	0.00	555,000,000.00	714,975,000.00	(250,000,000.00)	464,975,000.00	(200,000,000.00)	264,975,000.00	4,105,000,000.00	(203,000,000.00)	4,166,975,000.00
<b>Total</b>	<b>14,260,179,083.00</b>	<b>(2,950,000,000.00)</b>	<b>11,310,179,083.00</b>	<b>(3,180,000,000.00)</b>	<b>8,130,179,083.00</b>	<b>(2,325,000,000.00)</b>	<b>14,624,549,981.00</b>	<b>20,429,729,064.00</b>	<b>(2,756,900,000.00)</b>	<b>17,672,829,064.00</b>	<b>(2,175,000,000.00)</b>	<b>15,497,829,064.00</b>	<b>27,284,293,922.00</b>	<b>(2,405,829,229.00)</b>	<b>40,376,293,757.00</b>
<b>Current Payable</b>	<b>14,260,179,083.00</b>		<b>11,310,179,083.00</b>		<b>8,130,179,083.00</b>			<b>20,429,729,064.00</b>		<b>17,672,829,064.00</b>		<b>15,497,829,064.00</b>	<b>27,284,293,922.00</b>	<b>(2,405,829,229.00)</b>	<b>40,376,293,757.00</b>



Transfers 04/07	Balance 04/07	Transfers 05/07	New Authority	Balance 05/07	Transfers 06/07	Balance 06/07	Transfers 07/07	Balance 07/07	Transfers 08/07	Balance 08/07	Transfers 09/07	Balance 09/07
(2,197,547,000.00)	34,011,771,757.00	(3,356,100,000.00)	2,794,352.00	30,658,466,109.00	(3,675,000,000.00)	26,983,466,109.00	(3,375,000,000.00)	23,608,466,109.00	(3,500,000,000.00)	20,108,466,109.00	(3,389,609,026.00)	16,718,857,083.00
0.00	4,166,975,000.00	(400,000,000.00)		3,766,975,000.00	(300,000,000.00)	3,466,975,000.00	(300,000,000.00)	3,166,975,000.00	(600,000,000.00)	2,566,975,000.00	(906,000,000.00)	1,660,975,000.00
(2,197,547,000.00)	38,178,746,757.00	(3,756,100,000.00)	2,794,352.00	34,425,441,109.00	(3,975,000,000.00)	30,450,441,109.00	(3,675,000,000.00)	26,775,441,109.00	(4,100,000,000.00)	22,675,441,109.00	(4,295,609,026.00)	18,379,832,083.00
<b>(2,197,547,000.00)</b>	<b>38,178,746,757.00</b>	<b>(3,756,100,000.00)</b>	<b>2,794,352.00</b>	<b>34,425,441,109.00</b>	<b>(3,975,000,000.00)</b>	<b>30,450,441,109.00</b>	<b>(3,675,000,000.00)</b>	<b>26,775,441,109.00</b>	<b>(4,100,000,000.00)</b>	<b>22,675,441,109.00</b>	<b>(4,295,609,026.00)</b>	<b>18,379,832,083.00</b>

**Highway Trust Fund - Consolidated**  
**20X8102**  
**Attest Adjusted Trial Balance (Final Unaudited)**  
**August 31, 2007 Through September 30, 2007**

RUN DATE: 10/17/07  
 RUN TIME: 10:00:57

GL ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	ADJUSTING DEBITS	ADJUSTING CREDITS	ENDING BALANCE
<b>ASSETS</b>								
1010	CASH	1,818.83	10,775,048,695.98	8,228,266,026.00	2,546,784,488.81	0.00	0.00	2,546,784,488.81
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	13,019,549,000.00	3,682,373,000.00	4,497,378,000.00	12,204,544,000.00	0.00	0.00	12,204,544,000.00
	<b>TOTAL ASSETS</b>	<b>13,019,550,818.83</b>	<b>14,457,421,695.98</b>	<b>12,725,644,026.00</b>	<b>14,751,328,488.81</b>	<b>0.00</b>	<b>0.00</b>	<b>14,751,328,488.81</b>
<b>LIABILITIES</b>								
2150	LIABILITY FOR ALLOCATION	22,675,441,109.00	4,295,609,026.00	0.00	18,379,832,083.00	5	18,379,832,083.00	0.00
	<b>TOTAL LIABILITIES</b>	<b>22,675,441,109.00</b>	<b>4,295,609,026.00</b>	<b>0.00</b>	<b>18,379,832,083.00</b>	<b>18,379,832,083.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL NET ASSETS</b>	<b>(9,655,890,290.17)</b>	<b>18,753,030,721.98</b>	<b>12,725,644,026.00</b>	<b>(3,628,503,594.19)</b>	<b>18,379,832,083.00</b>	<b>0.00</b>	<b>14,751,328,488.81</b>
<b>CAPITAL</b>								
3310	PRIOR UNDISTRIBUTED INC	(1,094,916,255.99)	0.00	0.00	(1,094,916,255.99) *	2,4	18,379,832,083.00	1,3
	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	0.00	5	18,379,832,083.00
	<b>TOTAL CAPITAL</b>	<b>(1,094,916,255.99)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,094,916,255.99)</b>	<b>18,379,832,083.00</b>	<b>32,640,011,166.00</b>	<b>13,165,262,827.01</b>
<b>INCOME</b>								
5310	CMIA INTEREST, DOT	2,385,732.00	0.00	0.00	2,385,732.00	0.00	0.00	2,385,732.00
5750	TRANSFERS IN - TIFIA, DOWNWAR RE-	3,599,561.00	0.00	0.00	3,599,561.00	0.00	0.00	3,599,561.00
5755	TRANSFERS IN - RIGHT OF WAY MODIFI	6,762,000.00	0.00	0.00	6,762,000.00	0.00	0.00	6,762,000.00
5800	DIESEL	8,706,379,388.00	0.00	1,425,424,000.00	10,131,803,388.00	0.00	0.00	10,131,803,388.00
5800	TRUCK TIRE TAX	388,289,000.00	0.00	72,668,000.00	460,957,000.00	0.00	0.00	460,957,000.00
5800	TRUCK USE TAX	539,445,000.00	0.00	492,439,000.00	1,031,884,000.00	0.00	0.00	1,031,884,000.00
5800	TRUCK RETAIL TAX	3,287,056,000.00	0.00	522,423,000.00	3,809,479,000.00	0.00	0.00	3,809,479,000.00
5800	GASOLINE	21,666,575,000.00	0.00	3,752,382,000.00	25,418,957,000.00	0.00	0.00	25,418,957,000.00
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	(396,208,000.00)	70,795,000.00	0.00	(467,003,000.00)	0.00	0.00	(467,003,000.00)
5890	REFUND OF GASOLINE	(351,097,000.00)	70,239,000.00	0.00	(421,336,000.00)	0.00	0.00	(421,336,000.00)
5890	REFUND OF GASOHOL	(45,000.00)	0.00	9,000.00	(36,000.00)	0.00	0.00	(36,000.00)
5890	REFUND OF DIESEL	(479,418,668.00)	103,690,000.00	0.00	(583,108,668.00)	0.00	0.00	(583,108,668.00)
5890	REFUND OF SPECIAL MOTOR FUEL	(1,543,000.00)	450,000.00	0.00	(1,993,000.00)	0.00	0.00	(1,993,000.00)
5890	REFUND OF GAS TO MAKE GASOHOL	27,000.00	0.00	9,000.00	36,000.00	0.00	0.00	36,000.00
5890	REFUND OF DIESEL FUEL BUS USE	(28,588,000.00)	5,110,000.00	0.00	(33,698,000.00)	0.00	0.00	(33,698,000.00)
5320	FINES & PENALTIES	15,692,955.82	0.00	1,175,651.01	16,868,606.83	0.00	0.00	16,868,606.83
	<b>TOTAL INCOME</b>	<b>33,358,311,968.82</b>	<b>250,284,000.00</b>	<b>6,266,529,651.01</b>	<b>39,374,557,619.83</b>	<b>0.00</b>	<b>0.00</b>	<b>39,374,557,619.83</b>
<b>EXPENSES</b>								
6330	CMIA INTEREST EXPENSE, DOT	548,748.00	0.00	0.00	548,748.00	0.00	0.00	548,748.00
5765	TRANSFERS FEDERAL HIGHWAY ADMIN	37,251,638,255.00	3,389,609,026.00	3,400,750,070.97	37,240,497,210.03	1	13,570,204,083.00	2
5765	TRANSFERS MASS TRANSIT	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00
5765	TRANSFER IMTP	4,660,000,000.00	900,000,000.00	900,000,000.00	4,660,000,000.00	3	689,975,000.00	4
5765	TRANSFERS TO TIFIA - UPWARD RE-EST	7,099,000.00	0.00	0.00	7,099,000.00	0.00	0.00	7,099,000.00
	<b>TOTAL EXPENSES</b>	<b>41,919,286,003.00</b>	<b>4,295,609,026.00</b>	<b>4,306,750,070.97</b>	<b>41,908,144,958.03</b>	<b>14,260,179,083.00</b>	<b>18,379,832,083.00</b>	<b>37,788,491,958.03</b>
	<b>TOTAL EQUITY</b>	<b>(9,655,890,290.17)</b>	<b>4,545,893,026.00</b>	<b>10,573,279,721.98</b>	<b>(3,628,503,594.19)</b>	<b>32,640,011,166.00</b>	<b>51,019,843,249.00</b>	<b>14,751,328,488.81</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>23,298,923,747.98</b>	<b>23,298,923,747.98</b>	<b>0.00</b>	<b>51,019,843,249.00</b>	<b>51,019,843,249.00</b>	<b>0.00</b>

1 To reverse the FY 2006 year end payable figure of \$13,570,204,083.00 to convert the "Transfers Federal Highway Administration" account into a cash basis figure.

2 To reverse the current payable of \$16,718,857,083.00 to convert the "Transfers Federal Highway Administration" account into a cash basis figure.

3 To reverse the FY 2006 year end payable figure of \$689,975,000.00 to convert the "Transfers Mass Transit" account into a cash basis figure.

4 To reverse the current payable of \$1,660,975,000.00 to convert the "Transfers Mass Transit" account into a cash basis figure.

5 To reclassify the total current payable of \$18,379,832,083.00 as Program Agency Equity.

\* Includes prior period adjustment of \$223,307,280.00 transferring Diesel Excise taxes from Highway Trust Fund to the Airport and Airway Trust Fund.

**Highway Trust Fund - Consolidated**  
**20X8102**  
**Schedule of Assets & Liabilities (Final Unaudited)**  
**September 30, 2007**

**ASSETS**

Fund Balance with Treasury	\$	2,546,784,488.81
Interest Receivable		0.00
Investments (Net)		<u>12,204,544,000.00</u>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u><u>14,751,328,488.81</u></u></b>

**LIABILITIES**

Program Agency Equity		
Available	\$	14,751,328,488.81 *
Other		<u>0.00</u>
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b><u><u>14,751,328,488.81</u></u></b>

\* Congress has the authority to appropriate amounts in excess of currently available trust fund assets.

**Highway Trust Fund - Consolidated**  
**20X8102**  
**Schedule of Activity (Final Unaudited)**  
**For the period October 1, 2006 Through September 30, 2007**

**REVENUES**

Interest Revenue	\$	2,385,732.00
Penalties, Fines, and Administrative Fees		16,868,606.83
Tax Revenue		40,385,077,388.00
Tax Refunds		(1,040,135,668.00)
Other Income		10,361,561.00
<b>Total Revenues</b>	<b>\$</b>	<b><u>39,374,557,619.83</u></b>

**DISPOSITION OF REVENUES**

1 Transfers to Program Agencies	\$	<u>(37,788,491,958.03)</u>
<b>Total Disposition of Revenues</b>	<b>\$</b>	<b><u>(37,788,491,958.03)</u></b>

<b>NET INCREASE / (DECREASE) IN PROGRAM AGENCY EQUITY</b>	<b>\$</b>	<b><u><u>1,586,065,661.80</u></u></b>
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**Footnotes**

1 Nonexpenditure transfers are reported on the Cash Basis.