



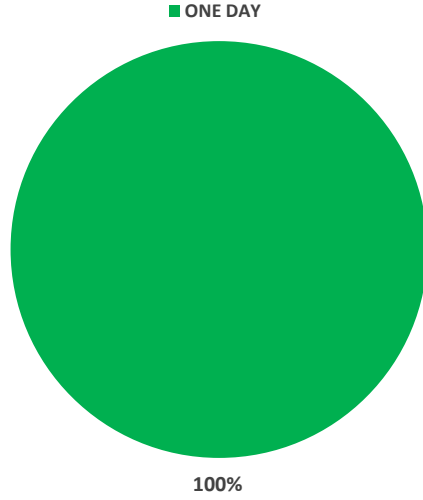
BUREAU OF THE
Fiscal Service

**Highway
Trust Fund
69X8102
Investment Reporting
FY 2024
October 31, 2023
Period Name: 2024-01
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Highway Trust Fund
69X81021 - Highway Trust
FY 2024
October 31, 2023
Period Name: 2024-01

Investment Allocation



Investment Allocation		
Type	Amount Shar/Par	Percentage
ONE DAY	83,970,803,573.52	100%
Total	83,970,803,573.52	100%

Highway Trust Fund
Investment Summary
68X81022 - Mass Transit
FY 2024
October 31, 2023
Period Name: 2024-01

Summary of Investment Activity

Beginning Investment Balance		31,062,557,973.40
Investment Transaction Activity Per Actual Date Completed		
Total Purchases	854,217,133,135.49	
Total Maturities	(654,485,971,666.48)	
Total Sales	-	
Total Investment Transactions		(268,838,530.99)
Transactions that affect Buy/Sell		
Investment Activity		
Total Initial Discount	-	
Total Initial Premium	-	
Total Amortization Cost	-	
Total Income Earn One Day	(149,997,898.97)	
Total Income on Market Based Investment	-	
	(149,997,898.97)	
Monthly Receipts/Disbursement/Residual		
Additions	(122,627,000.00)	
Subtractions	805,384,000.00	
Residual/ Activity in USSGL 1010	(263,920,570.04)	
	418,636,429.96	
Total Transactions that affect Investment Balance	268,838,530.99	
Ending Investment Balance		30,793,719,442.41

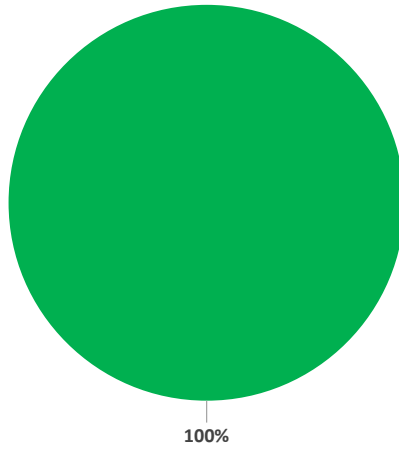
Security Balances

Security Number	Type	Security Description	Maturity Date	Interest Rate/ Coupon Rate	Amount Shar/Par	Initial Discount	Initial Premium	Amortization	Accrued Income	Estimated Next Coupon Amount	Next Coupon Date	Yield to Maturity	Weighted Yield to Maturity
ONE DAY 10/31/2023	ONE DAY	ONE DAY 5.400% 11/01/2023	11/1/23	5.400%	30,793,719,442.41	-	-	-	-	-		5.40%	5.40%
Total					30,793,719,442.41	-	-	-	-	-		5.40%	5.40%

Highway Trust Fund
69X81022 - Mass Transit
FY 2024
October 31, 2023
Period Name: 2024-01

Investment Allocation

■ ONE DAY



Investment Allocation		
Type	Amount Shar/Par	Percentage
ONE DAY	30,793,719,442.41	100%
Total	30,793,719,442.41	100%

Highway Trust Fund (Combined)
Investment Related - Trial Balance - Unaudited
69X8102
FY 2024
October 1, 2023 through October 31, 2023
Period Name: 2024-01

USSGL	COST CENTER	USSGL/COST CENTER DESCRIPTION	MANDATORY(M)/DISCRETIONARY(D) BALANCE(B)/NEW(N), COMBINATION(C)	BEGINNING MONTHLY BALANCE	NET MONTHLY ACTIVITY	YEAR TO DATE BALANCE
101000	-	FUND BALANCE WITH TREASURY	-	2,760,058,320.82	-2,758,699,587.44	1,358,733.38
134200	-	INTEREST RECEIVABLE - INVESTMENTS	-	17,350,995.90	-17,350,995.90	0.00
161000	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-	115,673,305,958.02	-908,782,942.09	114,764,523,015.93
331000	-	CUMULATIVE RESULTS OF OPERATIONS	-	-118,450,715,274.74	0.00	-118,450,715,274.74
Subtotal				0.00	-3,684,833,525.43	-3,684,833,525.43
411400	TFMA53110010	INTEREST ON INVESTMENTS	DN	0.00	558,838,737.09	558,838,737.09
	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	DN	0.00	1,358,733.38	1,358,733.38
	TFMA58040700	DIESEL AND OTHER FUELS	DN	0.00	266,215,000.00	266,215,000.00
	TFMA58040900	HIGHWAY-TYPE TIRE TAX	DN	0.00	14,346,000.00	14,346,000.00
	TFMA58041000	HEAVY VEHICLE USE TAX	DN	0.00	101,581,000.00	101,581,000.00
	TFMA58041100	RETAIL TAX ON TRUCKS	DN	0.00	141,988,000.00	141,988,000.00
	TFMA58041200	GASOLINE AND RELATED FUELS	DN	0.00	584,722,000.00	584,722,000.00
	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	DN	0.00	-500,000.00	-500,000.00
	TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	DN	0.00	-14,273,000.00	-14,273,000.00
	TFMA58045800	KEROSENE TRANSFERS	DN	0.00	-32,759,000.00	-32,759,000.00
Subtotal				0.00	1,621,517,470.47	1,621,517,470.47
412900	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	DN	0.00	-4,489,000,000.00	-4,489,000,000.00
	TFMA57653100	TRANSFERS IMTP	DN	0.00	-800,000,000.00	-800,000,000.00
Subtotal				0.00	-5,289,000,000.00	-5,289,000,000.00
420100	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	DB	-1,769,207.00	0.00	-1,769,207.00
	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	DN	-2,763,008.00	0.00	-2,763,008.00
	-	TOTAL ACTUAL RESOURCES - COLLECTED	DB	445,443.00	0.00	445,443.00
	-	TOTAL ACTUAL RESOURCES - COLLECTED	DN	-102,259,459,589.29	0.00	-102,259,459,589.29
	-	TOTAL ACTUAL RESOURCES - COLLECTED	MN	220,696,910,640.13	0.00	220,696,910,640.13
Subtotal				118,433,364,278.84	0.00	118,433,364,278.84
439400	TFMA53110010	INTEREST ON INVESTMENTS	DN	0.00	-558,838,737.09	-558,838,737.09
	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	DN	0.00	-1,358,733.38	-1,358,733.38
	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	DN	0.00	4,489,000,000.00	4,489,000,000.00
	TFMA57653100	TRANSFERS IMTP	DN	0.00	800,000,000.00	800,000,000.00
	TFMA58040700	DIESEL AND OTHER FUELS	DN	0.00	-266,215,000.00	-266,215,000.00
	TFMA58040900	HIGHWAY-TYPE TIRE TAX	DN	0.00	-14,346,000.00	-14,346,000.00
	TFMA58041000	HEAVY VEHICLE USE TAX	DN	0.00	-101,581,000.00	-101,581,000.00
	TFMA58041100	RETAIL TAX ON TRUCKS	DN	0.00	-141,988,000.00	-141,988,000.00
	TFMA58041200	GASOLINE AND RELATED FUELS	DN	0.00	-584,722,000.00	-584,722,000.00
	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	DN	0.00	500,000.00	500,000.00
	TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	DN	0.00	14,273,000.00	14,273,000.00
	TFMA58045800	KEROSENE TRANSFERS	DN	0.00	32,759,000.00	32,759,000.00
	XXXXXXXXXXXX	RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION	XX	-118,433,364,278.84	0.00	-118,433,364,278.84
Subtotal				-118,433,364,278.84	3,667,482,529.53	-114,765,881,749.31
531100	TFMA53110010	INTEREST ON INVESTMENTS	-	0.00	-541,487,741.19	-541,487,741.19
Subtotal				0.00	-541,487,741.19	-541,487,741.19
576500	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	-	0.00	4,489,000,000.00	4,489,000,000.00
	TFMA57653100	TRANSFERS IMTP	-	0.00	800,000,000.00	800,000,000.00
Subtotal				0.00	5,289,000,000.00	5,289,000,000.00
580400	TFMA58040700	DIESEL AND OTHER FUELS	-	0.00	-266,215,000.00	-266,215,000.00
	TFMA58040900	HIGHWAY-TYPE TIRE TAX	-	0.00	-14,346,000.00	-14,346,000.00
	TFMA58041000	HEAVY VEHICLE USE TAX	-	0.00	-101,581,000.00	-101,581,000.00
	TFMA58041100	RETAIL TAX ON TRUCKS	-	0.00	-141,988,000.00	-141,988,000.00
	TFMA58041200	GASOLINE AND RELATED FUELS	-	0.00	-584,722,000.00	-584,722,000.00
	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	-	0.00	500,000.00	500,000.00
	TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	-	0.00	14,273,000.00	14,273,000.00
	TFMA58045800	KEROSENE TRANSFERS	-	0.00	32,759,000.00	32,759,000.00
Subtotal				0.00	-1,061,320,000.00	-1,061,320,000.00
599700	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-	0.00	-1,358,733.38	-1,358,733.38
Subtotal				0.00	-1,358,733.38	-1,358,733.38
Grand Total				0.00	0.00	0.00

Highway Trust Fund - Highway
Investment Related - Trial Balance - Unaudited
69X81021 - Highway
FY 2024
October 1, 2023 through October 31, 2023
Period Name: 2024-01

USSGL	COST CENTER	USSGL/COST CENTER DESCRIPTION	MANDATORY(M)/DISCRETIONARY(D) BALANCE(B)/NEW(N), COMBINATION(XX)	BEGINNING MONTHLY BALANCE	NET MONTHLY ACTIVITY	YEAR TO DATE BALANCE
101000	-	FUND BALANCE WITH TREASURY	-	2,496,137,750.78	-2,494,779,017.40	1,358,733.38
134200	-	INTEREST RECEIVABLE - INVESTMENTS	-	12,691,612.20	-12,691,612.20	0.00
161000	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-	84,610,747,984.62	-639,944,411.10	83,970,803,573.52
331000	-	CUMULATIVE RESULTS OF OPERATIONS	-	-87,119,577,347.60	0.00	-87,119,577,347.60
Subtotal				0.00	-3,147,415,040.70	-3,147,415,040.70
411400	TFMA53110010	INTEREST ON INVESTMENTS	DN	0.00	408,840,838.12	408,840,838.12
	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	DN	0.00	-1,358,733.38	-1,358,733.38
	TFMA58040700	DIESEL AND OTHER FUELS	DN	0.00	234,970,000.00	234,970,000.00
	TFMA58040900	HIGHWAY-TYPE TIRE TAX	DN	0.00	14,346,000.00	14,346,000.00
	TFMA58041000	HEAVY VEHICLE USE TAX	DN	0.00	101,581,000.00	101,581,000.00
	TFMA58041100	RETAIL TAX ON TRUCKS	DN	0.00	141,988,000.00	141,988,000.00
	TFMA58041200	GASOLINE AND RELATED FUELS	DN	0.00	493,340,000.00	493,340,000.00
	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	DN	0.00	-420,000.00	-420,000.00
	TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	DN	0.00	-12,824,000.00	-12,824,000.00
	TFMA58045800	KEROSENE TRANSFERS	DN	0.00	-28,904,000.00	-28,904,000.00
Subtotal				0.00	1,354,276,571.50	1,354,276,571.50
412900	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	DN	0.00	-4,489,000,000.00	-4,489,000,000.00
Subtotal				0.00	-4,489,000,000.00	-4,489,000,000.00
420100	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	DB	-1,768,341.00	0.00	-1,768,341.00
	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	DN	-2,737,490.00	0.00	-2,737,490.00
	-	TOTAL ACTUAL RESOURCES - COLLECTED	DB	445,443.00	0.00	445,443.00
	-	TOTAL ACTUAL RESOURCES - COLLECTED	DN	-80,285,964,516.73	0.00	-80,285,964,516.73
	-	TOTAL ACTUAL RESOURCES - COLLECTED	MN	167,396,910,640.13	0.00	167,396,910,640.13
Subtotal				87,106,885,735.40	0.00	87,106,885,735.40
439400	TFMA53110010	INTEREST ON INVESTMENTS	DN	0.00	-408,840,838.12	-408,840,838.12
	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	DN	0.00	-1,358,733.38	-1,358,733.38
	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	DN	0.00	4,489,000,000.00	4,489,000,000.00
	TFMA58040700	DIESEL AND OTHER FUELS	DN	0.00	-234,970,000.00	-234,970,000.00
	TFMA58040900	HIGHWAY-TYPE TIRE TAX	DN	0.00	-14,346,000.00	-14,346,000.00
	TFMA58041000	HEAVY VEHICLE USE TAX	DN	0.00	-101,581,000.00	-101,581,000.00
	TFMA58041100	RETAIL TAX ON TRUCKS	DN	0.00	-141,988,000.00	-141,988,000.00
	TFMA58041200	GASOLINE AND RELATED FUELS	DN	0.00	-493,340,000.00	-493,340,000.00
	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	DN	0.00	420,000.00	420,000.00
	TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	DN	0.00	12,824,000.00	12,824,000.00
	TFMA58045800	KEROSENE TRANSFERS	DN	0.00	28,904,000.00	28,904,000.00
	XXXXXXXXXX	RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION	XX	-87,106,885,735.40	0.00	-87,106,885,735.40
Subtotal				-87,106,885,735.40	3,134,723,428.50	-83,972,162,306.90
531100	TFMA53110010	INTEREST ON INVESTMENTS	-	0.00	-396,149,225.92	-396,149,225.92
Subtotal				0.00	-396,149,225.92	-396,149,225.92
576500	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	-	0.00	4,489,000,000.00	4,489,000,000.00
Subtotal				0.00	4,489,000,000.00	4,489,000,000.00
580400	TFMA58040700	DIESEL AND OTHER FUELS	-	0.00	-234,970,000.00	-234,970,000.00
	TFMA58040900	HIGHWAY-TYPE TIRE TAX	-	0.00	-14,346,000.00	-14,346,000.00
	TFMA58041000	HEAVY VEHICLE USE TAX	-	0.00	-101,581,000.00	-101,581,000.00
	TFMA58041100	RETAIL TAX ON TRUCKS	-	0.00	-141,988,000.00	-141,988,000.00
	TFMA58041200	GASOLINE AND RELATED FUELS	-	0.00	-493,340,000.00	-493,340,000.00
	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	-	0.00	420,000.00	420,000.00
	TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	-	0.00	12,824,000.00	12,824,000.00
	TFMA58045800	KEROSENE TRANSFERS	-	0.00	28,904,000.00	28,904,000.00
Subtotal				0.00	-944,077,000.00	-944,077,000.00
599700	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-	0.00	-1,358,733.38	-1,358,733.38
Subtotal				0.00	-1,358,733.38	-1,358,733.38
Grand Total				0.00	0.00	0.00

Highway Trust Fund - Mass Transit
Investment Related - Trial Balance - Unaudited
69X81022 - Mass Transit
FY 2024
October 1, 2023 through October 31, 2023
Period Name: 2024-01

USSGL	COST CENTER	USSGL/COST CENTER DESCRIPTION	MANDATORY(M)/DISCRETIONARY(D) BALANCE(B)/NEW(N), COMBINATION(XX)	BEGINNING MONTHLY BALANCE	NET MONTHLY ACTIVITY	YEAR TO DATE BALANCE
101000	-	FUND BALANCE WITH TREASURY	-	263,920,570.04	-263,920,570.04	0.00
134200	-	INTEREST RECEIVABLE - INVESTMENTS	-	4,659,383.70	-4,659,383.70	0.00
161000	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-	31,062,557,973.40	-268,838,530.99	30,793,719,442.41
331000	-	CUMULATIVE RESULTS OF OPERATIONS	-	-31,331,137,927.14	0.00	-31,331,137,927.14
Subtotal				0.00	-537,418,484.73	-537,418,484.73
411400	TFMA53110010	INTEREST ON INVESTMENTS	DN	0.00	149,997,898.97	149,997,898.97
	TFMA58040700	DIESEL AND OTHER FUELS	DN	0.00	31,245,000.00	31,245,000.00
	TFMA58041200	GASOLINE AND RELATED FUELS	DN	0.00	91,382,000.00	91,382,000.00
	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	DN	0.00	-80,000.00	-80,000.00
	TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	DN	0.00	-1,449,000.00	-1,449,000.00
	TFMA58045800	KEROSENE TRANSFERS	DN	0.00	-3,855,000.00	-3,855,000.00
Subtotal				0.00	267,240,898.97	267,240,898.97
412900	TFMA57653100	TRANSFERS IMTP	DN	0.00	-800,000,000.00	-800,000,000.00
Subtotal				0.00	-800,000,000.00	-800,000,000.00
420100	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	DB	-866.00	0.00	-866.00
	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	DN	-25,518.00	0.00	-25,518.00
	-	TOTAL ACTUAL RESOURCES - COLLECTED	DN	-21,973,495,072.56	0.00	-21,973,495,072.56
	-	TOTAL ACTUAL RESOURCES - COLLECTED	MN	53,300,000,000.00	0.00	53,300,000,000.00
Subtotal				31,326,478,543.44	0.00	31,326,478,543.44
439400	TFMA53110010	INTEREST ON INVESTMENTS	DN	0.00	-149,997,898.97	-149,997,898.97
	TFMA57653100	TRANSFERS IMTP	DN	0.00	800,000,000.00	800,000,000.00
	TFMA58040700	DIESEL AND OTHER FUELS	DN	0.00	-31,245,000.00	-31,245,000.00
	TFMA58041200	GASOLINE AND RELATED FUELS	DN	0.00	-91,382,000.00	-91,382,000.00
	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	DN	0.00	80,000.00	80,000.00
	TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	DN	0.00	1,449,000.00	1,449,000.00
	TFMA58045800	KEROSENE TRANSFERS	DN	0.00	3,855,000.00	3,855,000.00
	XXXXXXXXXX	RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION	XX	-31,326,478,543.44	0.00	-31,326,478,543.44
Subtotal				-31,326,478,543.44	532,759,101.03	-30,793,719,442.41
531100	TFMA53110010	INTEREST ON INVESTMENTS	-	0.00	-145,338,515.27	-145,338,515.27
Subtotal				0.00	-145,338,515.27	-145,338,515.27
576500	TFMA57653100	TRANSFERS IMTP	-	0.00	800,000,000.00	800,000,000.00
Subtotal				0.00	800,000,000.00	800,000,000.00
580400	TFMA58040700	DIESEL AND OTHER FUELS	-	0.00	-31,245,000.00	-31,245,000.00
	TFMA58041200	GASOLINE AND RELATED FUELS	-	0.00	-91,382,000.00	-91,382,000.00
	TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	-	0.00	80,000.00	80,000.00
	TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	-	0.00	1,449,000.00	1,449,000.00
	TFMA58045800	KEROSENE TRANSFERS	-	0.00	3,855,000.00	3,855,000.00
Subtotal				0.00	-117,243,000.00	-117,243,000.00
Grand Total				0.00	0.00	0.00

Highway Trust Fund
Investment Related - Balance Sheet - Unaudited
Combined
FY 2024
October 31, 2023
Period Name: 2024-01

Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	1,358,733.38
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	114,764,523,015.93
TOTALS		114,765,881,749.31
LIABILITY & EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-118,450,715,274.74
	NET INCOME	3,684,833,525.43
TOTALS		-114,765,881,749.31

Highway Trust Fund
Investment Related - Balance Sheet - Unaudited
69X81021 - Highway
FY 2024
October 31, 2023
Period Name: 2024-01

Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	1,358,733.38
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	83,970,803,573.52
TOTALS		83,972,162,306.90
LIABILITY & EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-87,119,577,347.60
	NET INCOME	3,147,415,040.70
TOTALS		-83,972,162,306.90

Highway Trust Fund
Investment Related - Balance Sheet - Unaudited
69X81022 - Mass Transit
FY 2024
October 31, 2023
Period Name: 2024-01

Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	0.00
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	30,793,719,442.41
TOTALS		30,793,719,442.41
LIABILITY & EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-31,331,137,927.14
	NET INCOME	537,418,484.73
TOTALS		-30,793,719,442.41

Highway Trust Fund
Investment Related - Income Statement - Unaudited
Combined
FY 2024
October 1, 2023 through October 31, 2023
Period Name: 2024-01

Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance		
INCOME	580400	TAX REVENUE COLLECTED - EXCISE	TFMA58040700	DIESEL AND OTHER FUELS	-266,215,000.00	-266,215,000.00		
			TFMA58040900	HIGHWAY-TYPE TIRE TAX	-14,346,000.00	-14,346,000.00		
			TFMA58041000	HEAVY VEHICLE USE TAX	-101,581,000.00	-101,581,000.00		
			TFMA58041100	RETAIL TAX ON TRUCKS	-141,988,000.00	-141,988,000.00		
			TFMA58041200	GASOLINE AND RELATED FUELS	-584,722,000.00	-584,722,000.00		
			TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	500,000.00	500,000.00		
			TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	14,273,000.00	14,273,000.00		
			TFMA58045800	KEROSENE TRANSFERS	32,759,000.00	32,759,000.00		
			SUM USSGL				-1,061,320,000.00	-1,061,320,000.00
			531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-541,487,741.19	-541,487,741.19
SUM USSGL				-541,487,741.19	-541,487,741.19			
599700	FINANCING SOURCES TRANSFERRED IN FROM CUSTODIAL STATEMENT	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-1,358,733.38	-1,358,733.38			
SUM USSGL				-1,358,733.38	-1,358,733.38			
TOTAL				-1,604,166,474.57	-1,604,166,474.57			
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	4,489,000,000.00	4,489,000,000.00		
			TFMA57653100	TRANSFERS IMTP	800,000,000.00	800,000,000.00		
			SUM USSGL			5,289,000,000.00	5,289,000,000.00	
TOTAL				5,289,000,000.00	5,289,000,000.00			
Grand Total				3,684,833,525.43	3,684,833,525.43			

Highway Trust Fund
Investment Related - Income Statement - Unaudited
69X81021 - Highway Trust
FY 2024
October 1, 2023 through October 31, 2023
Period Name: 2024-01

Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance		
INCOME	580400	TAX REVENUE COLLECTED - EXCISE	TFMA58040700	DIESEL AND OTHER FUELS	-234,970,000.00	-234,970,000.00		
			TFMA58040900	HIGHWAY-TYPE TIRE TAX	-14,346,000.00	-14,346,000.00		
			TFMA58041000	HEAVY VEHICLE USE TAX	-101,581,000.00	-101,581,000.00		
			TFMA58041100	RETAIL TAX ON TRUCKS	-141,988,000.00	-141,988,000.00		
			TFMA58041200	GASOLINE AND RELATED FUELS	-493,340,000.00	-493,340,000.00		
			TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	420,000.00	420,000.00		
			TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	12,824,000.00	12,824,000.00		
			TFMA58045800	KEROSENE TRANSFERS	28,904,000.00	28,904,000.00		
			SUM USSGL				-944,077,000.00	-944,077,000.00
			531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-396,149,225.92	-396,149,225.92
	SUM USSGL				-396,149,225.92	-396,149,225.92		
599700	FINANCING SOURCES TRANSFERRED IN FROM CUSTODIAL STATEMENT COLLECTIONS	TFMA53200800	MOTOR CARRIER FINES & PENALTIES	-1,358,733.38	-1,358,733.38			
SUM USSGL				-1,358,733.38	-1,358,733.38			
TOTAL				-1,358,733.38	-1,358,733.38			
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	4,489,000,000.00	4,489,000,000.00		
TOTAL	SUM USSGL			4,489,000,000.00	4,489,000,000.00			
Grand Total				3,147,415,040.70	3,147,415,040.70			

Highway Trust Fund
Investment Related - Income Statement - Unaudited
69X81022 - Mass Transit
FY 2024
October 1, 2023 through October 31, 2023
Period Name: 2024-01

Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	580400	TAX REVENUE COLLECTED - EXCISE	TFMA58040700	DIESEL AND OTHER FUELS	-31,245,000.00	-31,245,000.00
			TFMA58041200	GASOLINE AND RELATED FUELS	-91,382,000.00	-91,382,000.00
			TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	80,000.00	80,000.00
			TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	1,449,000.00	1,449,000.00
			TFMA58045800	KEROSENE TRANSFERS	3,855,000.00	3,855,000.00
	SUM USSGL				-117,243,000.00	-117,243,000.00
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-145,338,515.27	-145,338,515.27
	SUM USSGL			-145,338,515.27	-145,338,515.27	
TOTAL				-262,581,515.27	-262,581,515.27	
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57653100	TRANSFERS IMTP	800,000,000.00	800,000,000.00
					SUM USSGL	
TOTAL				800,000,000.00	800,000,000.00	
Grand Total				537,418,484.73	537,418,484.73	

Highway Trust Fund
Monthly Transaction Activity
Combined
FY 2024
October 2023
Period Name: 2024-01

TRANSACTION CODE	DESCRIPTION	MANDATORY/DISCRETIONARY	BFY	PERIOD	POSTED DATE	AMOUNT
TFMA53200800	MOTOR CARRIER FINES & PENALTIES	DN	2024	2024-01	11/02/2023	-1,358,733.38
TFMA53200800	MOTOR CARRIER FINES & PENALTIES	Subtotal				-1,358,733.38
Total						-1,358,733.38
TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	DN	2024	2024-01	10/13/2023	1,600,000,000.00
TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	DN	2024	2024-01	10/19/2023	1,583,000,000.00
TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	DN	2024	2024-01	10/27/2023	1,306,000,000.00
TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	Subtotal				4,489,000,000.00
Total						4,489,000,000.00
TFMA57653100	TRANSFERS IMTP	DN	2024	2024-01	10/24/2023	800,000,000.00
TFMA57653100	TRANSFERS IMTP	Subtotal				800,000,000.00
Total						800,000,000.00
TFMA58040700	DIESEL AND OTHER FUELS	DN	2024	2024-01	10/25/2023	-234,970,000.00
TFMA58040700	DIESEL AND OTHER FUELS	DN	2024	2024-01	10/25/2023	-31,245,000.00
TFMA58040700	DIESEL AND OTHER FUELS	Subtotal				-266,215,000.00
Total						-266,215,000.00
TFMA58040900	HIGHWAY-TYPE TIRE TAX	DN	2024	2024-01	10/25/2023	-14,346,000.00
TFMA58040900	HIGHWAY-TYPE TIRE TAX	Subtotal				-14,346,000.00
Total						-14,346,000.00
TFMA58041000	HEAVY VEHICLE USE TAX	DN	2024	2024-01	10/25/2023	-101,581,000.00
TFMA58041000	HEAVY VEHICLE USE TAX	Subtotal				-101,581,000.00
Total						-101,581,000.00
TFMA58041100	RETAIL TAX ON TRUCKS	DN	2024	2024-01	10/25/2023	-141,988,000.00
TFMA58041100	RETAIL TAX ON TRUCKS	Subtotal				-141,988,000.00
Total						-141,988,000.00
TFMA58041200	GASOLINE AND RELATED FUELS	DN	2024	2024-01	10/25/2023	-91,382,000.00
TFMA58041200	GASOLINE AND RELATED FUELS	DN	2024	2024-01	10/25/2023	-493,340,000.00
TFMA58041200	GASOLINE AND RELATED FUELS	Subtotal				-584,722,000.00
Total						-584,722,000.00

Highway Trust Fund
Monthly Transaction Activity
Combined
FY 2024
October 2023
Period Name: 2024-01

TRANSACTION CODE	DESCRIPTION	MANDATORY/DISCRETIONARY	BFY	PERIOD	POSTED DATE	AMOUNT
TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	DN	2024	2024-01	10/25/2023	420,000.00
TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	DN	2024	2024-01	10/25/2023	80,000.00
TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	Subtotal				500,000.00
Total						500,000.00
TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	DN	2024	2024-01	10/25/2023	1,449,000.00
TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	DN	2024	2024-01	10/25/2023	5,208,000.00
TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	DN	2024	2024-01	10/25/2023	7,616,000.00
TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	Subtotal				14,273,000.00
Total						14,273,000.00
TFMA58045800	KEROSENE TRANSFERS	DN	2024	2024-01	10/25/2023	8,284,000.00
TFMA58045800	KEROSENE TRANSFERS	DN	2024	2024-01	10/25/2023	20,620,000.00
TFMA58045800	KEROSENE TRANSFERS	DN	2024	2024-01	10/25/2023	1,105,000.00
TFMA58045800	KEROSENE TRANSFERS	DN	2024	2024-01	10/25/2023	2,750,000.00
TFMA58045800	KEROSENE TRANSFERS	Subtotal				32,759,000.00
Total						32,759,000.00
Grand Total						4,226,321,266.62

Highway Trust Fund
Monthly Transaction Activity
69X81021 - Highway Trust
FY 2024
October 2023
Period Name: 2024-01

TRANSACTION CODE	DESCRIPTION	MANDATORY/DISCRETIONARY	BFY	PERIOD	POSTED DATE	AMOUNT
TFMA53200800	MOTOR CARRIER FINES & PENALTIES	DN	2024	2024-01	11/02/2023	-1,358,733.38
TFMA53200800	MOTOR CARRIER FINES & PENALTIES	Subtotal				-1,358,733.38
Total						-1,358,733.38
TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	DN	2024	2024-01	10/13/2023	1,600,000,000.00
TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	DN	2024	2024-01	10/19/2023	1,583,000,000.00
TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	DN	2024	2024-01	10/27/2023	1,306,000,000.00
TFMA57650800	TRANSFERS FEDERAL HIGHWAY ADMINISTRATION	Subtotal				4,489,000,000.00
Total						4,489,000,000.00
TFMA58040700	DIESEL AND OTHER FUELS	DN	2024	2024-01	10/25/2023	-234,970,000.00
TFMA58040700	DIESEL AND OTHER FUELS	Subtotal				-234,970,000.00
Total						-234,970,000.00
TFMA58040900	HIGHWAY-TYPE TIRE TAX	DN	2024	2024-01	10/25/2023	-14,346,000.00
TFMA58040900	HIGHWAY-TYPE TIRE TAX	Subtotal				-14,346,000.00
Total						-14,346,000.00
TFMA58041000	HEAVY VEHICLE USE TAX	DN	2024	2024-01	10/25/2023	-101,581,000.00
TFMA58041000	HEAVY VEHICLE USE TAX	Subtotal				-101,581,000.00
Total						-101,581,000.00
TFMA58041100	RETAIL TAX ON TRUCKS	DN	2024	2024-01	10/25/2023	-141,988,000.00
TFMA58041100	RETAIL TAX ON TRUCKS	Subtotal				-141,988,000.00
Total						-141,988,000.00
TFMA58041200	GASOLINE AND RELATED FUELS	DN	2024	2024-01	10/25/2023	-493,340,000.00
TFMA58041200	GASOLINE AND RELATED FUELS	Subtotal				-493,340,000.00
Total						-493,340,000.00
TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	DN	2024	2024-01	10/25/2023	420,000.00
TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	Subtotal				420,000.00
Total						420,000.00
TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	DN	2024	2024-01	10/25/2023	5,208,000.00
TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	DN	2024	2024-01	10/25/2023	7,616,000.00
TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	Subtotal				12,824,000.00
Total						12,824,000.00
TFMA58045800	KEROSENE TRANSFERS	DN	2024	2024-01	10/25/2023	8,284,000.00
TFMA58045800	KEROSENE TRANSFERS	DN	2024	2024-01	10/25/2023	20,620,000.00
TFMA58045800	KEROSENE TRANSFERS	Subtotal				28,904,000.00
Total						28,904,000.00
Grand Total						3,543,564,266.62

Highway Trust Fund
Monthly Transaction Activity
69X81022 - Mass Transit
FY 2024
October 2023
Period Name: 2024-01

TRANSACTION CODE	DESCRIPTION	MANDATORY/DISCRETIO NARY	BFY	PERIOD	POSTED DATE	AMOUNT
TFMA57653100	TRANSFERS IMTP	DN	2024	2024-01	10/24/2023	800,000,000.00
TFMA57653100	TRANSFERS IMTP	Subtotal				800,000,000.00
Total						800,000,000.00
TFMA58040700	DIESEL AND OTHER FUELS	DN	2024	2024-01	10/25/2023	-31,245,000.00
TFMA58040700	DIESEL AND OTHER FUELS	Subtotal				-31,245,000.00
Total						-31,245,000.00
TFMA58041200	GASOLINE AND RELATED FUELS	DN	2024	2024-01	10/25/2023	-91,382,000.00
TFMA58041200	GASOLINE AND RELATED FUELS	Subtotal				-91,382,000.00
Total						-91,382,000.00
TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	DN	2024	2024-01	10/25/2023	80,000.00
TFMA58041500	TRANSFER OF TAXES TO LAND & WATER	Subtotal				80,000.00
Total						80,000.00
TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	DN	2024	2024-01	10/25/2023	1,449,000.00
TFMA58041600	TRANSFER OF TAXES TO SPORT FISH	Subtotal				1,449,000.00
Total						1,449,000.00
TFMA58045800	KEROSENE TRANSFERS	DN	2024	2024-01	10/25/2023	1,105,000.00
TFMA58045800	KEROSENE TRANSFERS	DN	2024	2024-01	10/25/2023	2,750,000.00
TFMA58045800	KEROSENE TRANSFERS	Subtotal				3,855,000.00
Total						3,855,000.00
Grand Total						682,757,000.00

Highway Trust Fund (Combined)
Investment Related - Post Close Trial Balance - Unaudited
69X8102
FY 2024
October 1, 2023
Period Name: 2024-00A1

USSGL	COST CENTER	USSGL/COST CENTER DESCRIPTION	MANDATORY(M)/DISCRETIONARY(D) BALANCE(B)/NEW(N), COMBINATION(XX)	BEGINNING MONTHLY BALANCE	NET MONTHLY ACTIVITY	YEAR TO DATE BALANCE
101000	-	FUND BALANCE WITH TREASURY	-	2,760,058,320.82	0.00	2,760,058,320.82
134200	-	INTEREST RECEIVABLE - INVESTMENTS	-	17,350,995.90	0.00	17,350,995.90
161000	-	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-	115,673,305,958.02	0.00	115,673,305,958.02
331000	-	CUMULATIVE RESULTS OF OPERATIONS	-	-118,450,715,274.74	0.00	-118,450,715,274.74
Subtotal				0.00	0.00	0.00
420100	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	DB	-1,769,207.00	0.00	-1,769,207.00
	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	DN	-2,763,008.00	0.00	-2,763,008.00
	-	TOTAL ACTUAL RESOURCES - COLLECTED	DB	445,443.00	0.00	445,443.00
	-	TOTAL ACTUAL RESOURCES - COLLECTED	DN	-102,259,459,589.29	0.00	-102,259,459,589.29
	-	TOTAL ACTUAL RESOURCES - COLLECTED	MN	220,696,910,640.13	0.00	220,696,910,640.13
Subtotal				118,433,364,278.84	0.00	118,433,364,278.84
439400	(XXXXXXXXXX)	RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION	XX	-118,433,364,278.84	0.00	-118,433,364,278.84
Subtotal				-118,433,364,278.84	0.00	-118,433,364,278.84
Grand Total				0.00	0.00	0.00

Highway Trust Fund

69X8102

October 2023

Footnotes

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

The accompanying Balance Sheet of the Highway Trust Fund and related Income Statement pertain to the aspects of the Highway Trust Fund that is serviced by the Funds Management Branch (FMB) of the Bureau of the Fiscal Service (Fiscal Service) of the U.S. Department of the Treasury (Treasury). The Highway Trust Fund was created by legislation enacted by the U.S. Congress.

FMB acts as a service organization which processes receipts, disbursements, and transfers related to the Highway Trust Fund based upon information received and recorded by FMB from Treasury's Office of Tax Analysis (OTA) and the Internal Revenue Service (IRS), and the program agency responsible for the trust fund activity, Treasury's Bureau of the Fiscal Service (Fiscal Service), and other Treasury bureaus. As part of its functions, Fiscal Service also manages the investments, maintains related accounting records and supporting documentation, and reports financial activity. The financial activity reported in the accompanying Balance Sheet and Income Statement is limited to the activities performed by FMB.

The program agency is responsible for administering, regulating, and monitoring the program activities funded by the trust fund. The program agency makes all decisions regarding dispositions from the trust funds. As such, the Balance Sheet and Income Statement do not include information regarding the ultimate disposition of amounts transferred from the trust fund to the program agency.

The program agency is responsible for reporting on the financial position of the trust fund. As such, the financial position of the trust fund in the program agency's records may differ from what has been illustrated in the accompanying Balance Sheet and Income Statement.

(b) Basis of Presentation

The Balance Sheet and Income Statement have been prepared to report the assets and liabilities of the trust funds under the function performed by FMB, and the related activity, in accordance with the measurement and criteria discussed below.

(c) Basis of Accounting

The Investments on the Balance Sheet and Interest Revenue on Investments reported on the Income Statement are reported using the accrual basis of accounting. All other accounts and activity reported on the Balance Sheet and Income Statement are reported on the cash basis.

(d) Fund Balance with Treasury

The Trust Fund does not maintain cash in commercial bank accounts. Treasury processes cash receipts and disbursements. Fund Balance with Treasury represents net revenue, disposition of revenue, and investment activity. Fund balance with Treasury is reported based on the balance reported by the Fiscal Service's Government-wide Accounting and Reporting Modernization Project (GWA) Account Statement and reconciling transactions identified and recorded by FMB.

(e) Interest Receivables

Interest receivables are calculated and reported by FMB based on the investment terms received and recorded by FMB from Fiscal Service's Federal Investments & Borrowings Branch (FIBB) in the investment confirmations and monthly statements of account.

Highway Trust Fund

69X8102

October 2023

Footnotes

(f) Investments

Pursuant to authorizing legislation, the Secretary of the Treasury shall invest, at the direction of the program agencies, such portion of the trust fund balances as is not, in the judgment of the program agencies, necessary to meet current withdrawals. Such investments shall be in non-marketable par value or non-marketable market-based securities as authorized by legislation. Par value securities are special issue bonds or certificates of indebtedness that bear interest determined by legislation or the Treasury. Market-based securities are Treasury securities that are not traded on any securities exchange, but mirror the prices of marketable securities with similar terms. Both par value and market-based securities are issued and redeemed by FIBB.

FMB follows Treasury fiscal investment policy guidelines. FMB determines the term of the securities purchased based on direction provided by the program agency. The securities are acquired and held in the name of the Secretary of the Treasury for the trust fund. The interest on and proceeds from the sale or redemption of any security held for the trust fund is credited to the trust fund. Investments are selected for liquidation based on the following order: earliest maturity date, lowest prevailing interest rate, and first security in first security out.

Link to Fiscal Service's Federal Investments & Borrowings Branch Investment Statement of Account: FIBB Investment Account Statement

<https://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm>

Investments are calculated and reported at net cost based on the cost and premium/discount amounts reported to FMB in the investment confirmations and monthly statements of account received from FIBB.

(g) Equity

Equity is calculated and reported by FMB based on the assets of the trust fund. Equity is calculated as the difference between Total Assets and Total Liabilities.

(h) Interest Revenue

Interest revenue is reported based on the amounts received and recorded by FMB from FIBB in the monthly statements of account and accrued interest and amortization calculated by FMB. Amortization of any premiums and discounts on investments is calculated and reported by FMB based on the investment terms reported to FMB by FIBB using the straight-line method for investments with a term equal to or less than one year and using the level yield method which approximates the interest method for investments with a term of greater than one year.

As stated above in (c) Basis of Accounting, the Investments on the Balance Sheet and Interest Revenue on Investments reported on the Income Statement are reported using the accrual basis of accounting. The following amounts represent cash basis interest earnings for the current month and the current fiscal year to date.

	<u>Current Month</u>	<u>Fiscal Year-to-Date</u>
Highway	\$ 408,840,838.12	\$ 408,840,838.12
Mass	\$ 149,997,898.97	\$ 149,997,898.97
Total	<u>\$ 558,838,737.09</u>	<u>\$ 558,838,737.09</u>

(i) Revenues

Pursuant to authorizing legislation, revenue activity recorded in the trust funds consists primarily of interest, penalties, fines, administrative fees, transfers in from program agencies, tax revenues, tax adjustments, tax refunds, premiums, cost recoveries, and other income, which are transferred from the General Fund of the Treasury or from program agencies to the Trust Funds.

Penalties, fines, administrative fees, transfers in from program agencies, premiums, cost recoveries, and other income are reported based on the amounts received and recorded by FMB from Fiscal Service and the program agencies responsible for the respective trust fund activity.

Tax revenues, tax adjustments, and tax refunds are reported based on the amounts received and recorded by FMB from the OTA, IRS, Fiscal Service, and/or U.S. Customs and Border Protection. OTA estimates the tax revenues each month based on projected tax receipts and provides the estimates to Fiscal Service. Fiscal Service transfers the amount of estimated taxes to the trust fund accounts. The IRS or program agencies generally certify the tax revenues within two quarters after the taxes are estimated (i.e., 1st quarter estimate is certified in the 3rd quarter) and provide this certification to Fiscal Service. Fiscal Service calculates the tax adjustment as the difference between the taxes estimated by OTA and taxes certified by the IRS/program agencies and adjusts the trust fund accounts accordingly. Fiscal Service reports the tax adjustments to FMB. As a result of the timing of the certifications, the Income Statement includes certified tax revenues (i.e. actual tax revenues) for the first three quarters of the fiscal year and estimated tax revenues for the last quarter of the fiscal year.

(j) Transfers to Program Agencies

Highway Trust Fund
69X8102
October 2023
Footnotes

Dispositions from the Trust Fund are made in accordance with the authorizing legislation to the program agency, which is responsible for the ultimate disposition of such funds, to cover program administration and related costs as defined by law. Transfers to program agencies are calculated and reported based on the disbursement request amounts received and recorded by FMB from the program agency responsible for the respective trust fund activity and the disbursement amounts returned and recorded by FMB from the program agencies responsible for the respective trust fund activity.

**Please note in the February 2022 period, a reversal of a draw down from fund FMCSA 69-X-8159, FTA 69-X-8191 & NHTSA 69-X-8362 for the amount of 48,246,997.09, 555,729.12, 17,732,783.01 respectively were recorded.. Since BFS's statements do not report payable and receivables, BFS will report the transaction as follow: Debit to 101000, Credit to 575500, Debit 412900, Credit to 439400.

(2) Related Parties

FMB, on behalf of the Secretary of the Treasury, compiles amounts deposited into the trust fund, invests receipts in Treasury securities, redeems securities and transfers funds to the program agency, maintains accounting records for receipts and disbursements of the trust fund, and reports trust fund financial activity to the program agencies and other interested parties. The program agency, OTA, IRS, and/or Fiscal Service determine the amounts to be deposited in the trust fund. The program agency determines the disposition of the trust fund balances.
