

RUN DATE: 09/24/02  
 RUN TIME: 16:30:31

UNITED STATES DEPARTMENT OF TREASURY  
 BUREAU OF THE PUBLIC DEBT  
 OFFICE OF PUBLIC DEBT ACCOUNTING  
 DIVISION OF FEDERAL INVESTMENTS  
 TRIAL BALANCE (FINAL)  
 FOR PERIOD OF 07/31/2002 THRU 08/31/2002

INLAND WATERWAYS

ACCT: 00 208861

G/L					ENDING
ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	BALANCE
	ASSETS				
1010	CASH	114.16	985,068,878.67	985,068,192.76	800.07
1340	ACCRUED INCOME RECEIVABLE	3,263,645.97	657,044.91	2,728,160.71	1,192,530.17
1335	OTHER RECEIVABLES	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	404,736,000.00	973,110,000.00	973,278,000.00	404,568,000.00
1611	DISCOUNT ON PURCHASE	(1,953,721.80)	1,707,550.08	1,548,982.41	(1,795,154.13)
1612	PREMIUM ON PURCHASE	6,388,800.00	0.00	0.00	6,388,800.00
1613	AMORTIZATION DISC/PREM	(2,920,513.37)	325,398.32	1,802,705.45	(4,397,820.50)
	** TOTAL ASSETS	409,514,324.96	1,960,868,871.98	1,964,426,041.33	405,957,155.61
	LIABILITIES				
2150	OTHER PAYABLES	0.00	0.00	0.00	0.00
	** TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	** TOTAL NET ASSETS	409,514,324.96	1,960,868,871.98	1,964,426,041.33	405,957,155.61
	CAPITAL				
3310	PRIOR UNDISTRIBUTED GAIN	0.00	0.00	0.00	0.00
3310	DISTRIBUTED GAIN/LOSS	0.00	0.00	0.00	0.00
3310	PRIOR UNDISTRIBUTED INC	411,152,807.68	0.00	0.00	411,152,807.68
	** TOTAL CAPITAL	411,152,807.68	0.00	0.00	411,152,807.68
	INCOME				
5310	INTEREST ON INVESTMENTS	6,680,905.55	2,728,160.71	3,437,923.58	7,390,668.42
5800	EXCISE TAXES	74,317,000.00	0.00	9,010,000.00	83,327,000.00
	AMORTIZATION/ACCRETION				
5310	INTEREST ON INVEST/AMOR	3,924,549.06	1,802,705.45	2,032,948.40	4,154,792.01
	** TOTAL INCOME	84,922,454.61	4,530,866.16	14,480,871.98	94,872,460.43
	EXPENSE				
5765	TRANS TO CORPS OF ENG	86,560,937.33	13,507,175.17	0.00	100,068,112.50
	** TOTAL EXPENSE	86,560,937.33	13,507,175.17	0.00	100,068,112.50

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TRIAL BALANCE (FINAL)  
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INLAND W ATERWAYS

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ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
	GAIN/LOSS				
	<b>UNREALIZED GAIN/LOSS</b>	0.00	0.00	0.00	0.00
	** TOTAL GAIN/LOSS	0.00	0.00	0.00	0.00
	TOTAL EQUITY	409,514,324.96	18,038,041.33	14,480,871.98	405,957,155.61
	BALANCE	0.00	1,975,650,380.82	1,975,650,380.82	0.00

Inland Waterways Trust Fund  
 20X8861  
 Income Statement  
 For Period 10/01/01 through 08/31/02

**RECEIPTS**

	Current Month	Year-To-Date
<b>Revenue</b>		
Excise Taxes	9,010,000.00	83,327,000.00
Gross Revenue	\$ 9,010,000.00	\$ 83,327,000.00
<b>Investment Income</b>		
Interest on Investments	940,005.82	11,545,460.43
Subtotal Investment Income	940,005.82	11,545,460.43
Net Receipts	\$ 9,950,005.82	\$ 94,872,460.43

**NONEXPENDITURE TRANSFERS**

Transfers to Corps of Engineers	13,507,175.17	100,068,112.50
Subtotal NonExpenditures	13,507,175.17	100,068,112.50
NET INCREASE/(DECREASE)	\$ -3,557,169.35	\$ (5,195,652.07)

\* Interest on Investments is reported on the accrual basis. Includes interest collected, premium paid, and accrued interest purchased.

<b>Interest on Investments Cash Basis:</b>	<b>\$ 4,488,428.75</b>	<b>\$ 15,936,527.58</b>
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Inland Waterways Trust Fund  
 20X8861  
 Balance Sheet  
 As of 08/31/02

**ASSETS**

**Undisbursed Balances:**

Funds Available for Investment	\$	800.07		
Total Undisbursed Balance	\$		\$	800.07

**Receivables:**

Interest Receivable	\$	1,192,530.17		
Other Receivables		0.00	\$	1,192,530.17

**Investments:**

Principal On Investments	\$	404,568,000.00		
Discount on Purchase		(1,795,154.13)		
Premium on Purchase		6,388,800.00		
Amortization Disc/Prem		(4,397,820.50)		

Net Investments	\$	404,763,825.37		
<b>TOTAL ASSETS</b>	<b>\$</b>		<b>\$</b>	<b><u><u>405,957,155.61</u></u></b>

**LIABILITIES & EQUITY**

**Liabilities:**

Other Liabilities	\$	0.00		
	\$		\$	0.00

**Equity:**

Beginning Balance	\$	411,152,807.68		
Net Change	\$	(5,195,652.07)		

Total Equity	\$	405,957,155.61		
<b>TOTAL LIABILITY/EQUITY</b>	<b>\$</b>		<b>\$</b>	<b><u><u>405,957,155.61</u></u></b>

Bureau of the Public Debt  
 Office of Public Debt Accounting  
 Trust Fund Management Branch  
 Date: September 25, 2002

**INLAND WATERWAYS TRUST FUND  
20X8861  
BUDGETARY ACCOUNT BALANCES (FINAL)  
AS OF AUGUST 31, 2002**

<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>	<b>85,765,098.83</b>
<b>417000</b>	<b>Transfers Out-Current Year</b>	<b>0.00</b>
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib or Realized Authority Transferred</b>	<b>(86,560,937.33)</b>
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>	<b>(402,782,392.36)</b>
<b>420100</b>	<b>Total Actual Resources Collected</b>	<b>403,578,230.86</b>
		<b>0.00</b>