

RUN DATE: 07/24/02  
 RUN TIME: 08:55:42

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 05/31/2002 THRU 06/30/2002

INLAND WATERWAYS

ACCT: 208861

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	371.68	756,894,039.99	756,893,523.81	887.86
1340	ACCRUED INCOME RECEIVABLE	1,963,617.01	657,330.42	13,889.14	2,607,058.29
1335	OTHER RECEIVABLES	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	406,333,000.00	748,287,000.00	747,635,000.00	406,985,000.00
1611	DISCOUNT ON PURCHASE	(1,953,721.80)	0.00	0.00	(1,953,721.80)
1612	PREMIUM ON PURCHASE	6,388,800.00	0.00	0.00	6,388,800.00
1613	AMORTIZATION DISC/PREM	(3,381,036.59)	329,179.39	102,513.33	(3,154,370.53)
	<b>** TOTAL ASSETS</b>	<b>409,351,030.30</b>	<b>1,506,167,549.80</b>	<b>1,504,644,926.28</b>	<b>410,873,653.82</b>
<b>LIABILITIES</b>					
2150	OTHER PAYABLES	0.00	0.00	0.00	0.00
	<b>** TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>** TOTAL NET ASSETS</b>	<b>409,351,030.30</b>	<b>1,506,167,549.80</b>	<b>1,504,644,926.28</b>	<b>410,873,653.82</b>
<b>CAPITAL</b>					
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
	<b>** TOTAL CAPITAL</b>	<b>411,152,807.68</b>	<b>0.00</b>	<b>0.00</b>	<b>411,152,807.68</b>
<b>INCOME</b>					
5310	INTEREST ON INVESTMENTS	5,272,634.11	13,889.14	707,370.41	5,966,115.38
5800	EXCISE TAXES	57,030,000.00	0.00	9,209,000.00	66,239,000.00
<b>AMORTIZATION/ACCRETION</b>					
5310	INTEREST ON INVEST/AMOR	3,464,025.84	102,513.33	329,179.39	3,690,691.90
	<b>** TOTAL INCOME</b>	<b>65,766,659.95</b>	<b>116,402.47</b>	<b>10,245,549.80</b>	<b>75,895,807.28</b>
<b>EXPENSE</b>					
5765	TRANS TO CORPS OF ENG	67,568,437.33	8,606,523.81	0.00	76,174,961.14
	<b>** TOTAL EXPENSE</b>	<b>67,568,437.33</b>	<b>8,606,523.81</b>	<b>0.00</b>	<b>76,174,961.14</b>

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INLAND WATERWAYS

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G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
	<b>GAIN/LOSS</b>				
	UNREALIZED GAIN/LOSS	0.00	0.00	0.00	0.00
	<b>** TOTAL GAIN/LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>**TOTAL EQUITY</b>	<b>409,351,030.30</b>	<b>8,722,926.28</b>	<b>10,245,549.80</b>	<b>410,873,653.82</b>
	BALANCE	0.00	1,514,890,476.08	1,514,890,476.08	0.00

Inland Waterways Trust Fund  
20X8861

Income Statement

For Period 10/01/01 through 06/30/02

	Current Month	Year-To-Date
<b>RECEIPTS</b>		
<b>Revenue</b>		
Excise Taxes	9,209,000.00	66,239,000.00
Gross Revenue	<u>9,209,000.00</u>	<u>66,239,000.00</u>
<b>Investment Income</b>		
Interest on Investments	920,147.33	9,656,807.28
Subtotal Investment Income	<u>920,147.33</u>	<u>9,656,807.28</u>
Net Receipts	<u>\$ 10,129,147.33</u>	<u>\$ 75,895,807.28</u>

**NONEXPENDITURE TRANSFERS**

Transfers to Corps of Engineers	8,606,523.81	76,174,961.14
Subtotal NonExpenditures	<u>8,606,523.81</u>	<u>76,174,961.14</u>
NET INCREASE/(DECREASE)	<u>\$ 1,522,623.52</u>	<u>\$ (279,153.86)</u>

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

Interest on Investments Cash Basis: \$ 50,039.99 \$ 11,389,896.34

Inland Waterways Trust Fund  
20X8861  
Balance Sheet  
As of 06/30/02

**ASSETS**

**Undisbursed Balances:**

Funds Available for Investment	\$	887.86
Total Undisbursed Balance	\$	887.86

**Receivables:**

Interest Receivable	\$	2,607,058.29
Other Receivables		<u>0.00</u>
	\$	2,607,058.29

**Investments:**

Principal On Investments	\$	406,985,000.00
Discount on Purchase		(1,953,721.80)
Premium on Purchase		6,388,800.00
Amortization Disc/Prem		<u>(3,154,370.53)</u>

Net Investments	\$	408,265,707.67
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u><u>410,873,653.82</u></u></b>

**LIABILITIES & EQUITY**

**Liabilities:**

Other Liabilities	\$	<u>0.00</u>
	\$	0.00

**Equity:**

Beginning Balance	\$	411,152,807.68
Net Change	\$	<u>(279,153.86)</u>

Total Equity	\$	410,873,653.82
<b>TOTAL LIABILITY/EQUITY</b>	<b>\$</b>	<b><u><u>410,873,653.82</u></u></b>

**INLAND WATERWAYS TRUST FUND  
20X8861  
BUDGETARY ACCOUNT BALANCES (FINAL)  
AS OF JUNE 30, 2002**

<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>	<b>77,628,896.34</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>(76,174,961.14)</b>
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>	<b>(405,032,166.06)</b>
<b>420100</b>	<b>Total Actual Resources Collected</b>	<b>403,578,230.86</b>
		<b>0.00</b>