

RUN DATE: 12/11/02
 RUN TIME: 15:35:17

UNITED STATES DEPARTMENT OF TREASURY
 BUREAU OF THE PUBLIC DEBT
 OFFICE OF PUBLIC DEBT ACCOUNTING
 DIVISION OF FEDERAL INVESTMENTS
 TRIAL BALANCE
 FOR PERIOD OF 09/30/2002 THRU 10/31/2002
FINAL

INLAND W ATERWAYS
 ACCT: 00 208861

ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	6,328,589.86	843,636,707.85	849,964,530.34	767.37
1340	ACCRUED INCOME RECEIVABLE	682,440.00	670,609.76	16,500.82	1,336,548.94
1335	OTHER RECEIVABLES	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	405,264,000.00	832,576,000.00	842,233,000.00	395,607,000.00
1611	DISCOUNT ON PURCHASE	(1,795,154.13)	0.00	0.00	(1,795,154.13)
1612	PREMIUM ON PURCHASE	6,388,800.00	0.00	0.00	6,388,800.00
1613	AMORTIZATION DISC/PREM	(4,233,500.18)	275,248.19	105,745.93	(4,063,997.92)
	** TOTAL ASSETS	412,635,175.55	1,677,158,565.80	1,692,319,777.09	397,473,964.26
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	18,501,389.08	17,388,530.34	0.00	1,112,858.74
	** TOTAL LIABILITIES	18,501,389.08	17,388,530.34	0.00	1,112,858.74
	** TOTAL NET ASSETS	394,133,786.47	1,694,547,096.14	1,692,319,777.09	396,361,105.52
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	394,133,786.47	0.00	0.00	394,133,786.47
	** TOTAL CAPITAL	394,133,786.47	0.00	0.00	394,133,786.47
INCOME					
5310	INTEREST ON INVESTMENTS	0.00	16,500.82	728,317.61	711,816.79
5800	EXCISE TAXES	0.00	0.00	1,346,000.00	1,346,000.00
	AMORTIZATION/ACCRETION				
5310	INTEREST ON INVEST/AMOR	0.00	105,745.93	275,248.19	169,502.26
	** TOTAL INCOME	0.00	122,246.75	2,349,565.80	2,227,319.05
EXPENSE					
	** TOTAL EXPENSE	0.00	17,388,530.34	17,388,530.34	0.00
GAIN/LOSS					
	REALIZED GAIN/LOSS	0.00	0.00	0.00	0.00
	UNREALIZED GAIN/LOSS	0.00	0.00	0.00	0.00
	** TOTAL GAIN/LOSS	0.00	0.00	0.00	0.00
	TOTAL EQUITY	394,133,786.47	17,510,777.09	19,738,096.14	396,361,105.52
	BALANCE	0.00	1,712,057,873.23	1,712,057,873.23	0.00

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

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Excise Taxes	1,346,000.00	1,346,000.00
Gross Revenue	\$ <u>1,346,000.00</u>	\$ <u>1,346,000.00</u>
Investment Income		
Interest on Investments	<u>881,319.05</u>	<u>881,319.05</u>
Subtotal Investment Income	<u>881,319.05</u>	<u>881,319.05</u>
Net Receipts	\$ <u>2,227,319.05</u>	\$ <u>2,227,319.05</u>

NONEXPENDITURE TRANSFERS

Transfers to Corps of Engineers	<u>#N/A</u>	<u>#N/A</u>
Subtotal NonExpenditures	<u>0.00</u>	<u>0.00</u>
NET INCREASE/(DECREASE)	\$ <u><u>2,227,319.05</u></u>	\$ <u><u>2,227,319.05</u></u>

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

Interest on Investments Cash Basis:	\$ 57,707.85	\$ 57,707.85
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Inland Waterways Trust Fund
 20X8861
 Balance Sheet
 As of 10/31/02
FINAL

ASSETS

Undisbursed Balances:

Funds Available for Investment	\$	767.37		
Total Undisbursed Balance	\$		767.37	

Receivables:

Interest Receivable	\$	1,336,548.94		
Other Receivables		0.00		
	\$		1,336,548.94	

Investments:

Principal On Investments	\$	395,607,000.00		
Discount on Purchase		(1,795,154.13)		
Premium on Purchase		6,388,800.00		
Amortization Disc/Prem		(4,063,997.92)		
Net Investments	\$		396,136,647.95	
TOTAL ASSETS	\$		397,473,964.26	

LIABILITIES & EQUITY

Liabilities:

Other Liabilities	\$	1,112,858.74		
	\$		1,112,858.74	

Equity:

Beginning Balance	\$	394,133,786.47		
Net Change	\$	2,227,319.05		
Total Equity	\$		396,361,105.52	
TOTAL LIABILITY/EQUITY	\$		397,473,964.26	

Bureau of the Public Debt
 Office of Public Debt Accounting
 Trust Fund Management Branch
 Date: December 12, 2002

INLAND WATERWAYS TRUST FUND
20X8861
BUDGETARY RECONCILIATION
AS OF OCTOBER 31, 2002
FINAL

PROPRIETARY ACCOUNTS

	<u>TITLE</u>	<u>AMOUNT</u>	
-	Interest on Investments (Cash)	57,707.85	
580042	Excise Taxes	1,346,000.00	
411400	Appropriated Trust Fund Receipts		----- 1,403,707.85 =====
416600	Treas Mgd Trust Fund Distr of Realized Authority to be Trans		----- (1,112,858.74) =====
	Transfers to the Corps of Engineers	(17,388,530.34)	
416700	Treasury Managed Trust Fund Distrib or Realized Authority-Transferred		----- (17,388,530.34) =====
462000	Beginning Bal Other Funds Available for Commit/Oblig	(391,296,046.65)	
	Interest on Investments (Cash)	57,707.85	
580042	Excise Taxes	1,346,000.00	
576525	Transfers to Corps of Engineers	0.00	
462000	Other Funds Available for Commit/Oblig		----- (392,699,754.50) =====
420100	Beginning Bal Total Actual Resources		----- 409,797,435.73 =====

ASSETS

	Fund Balance with Treasury	767.37	
	Investments at Par	395,607,000.00	
	Less Discount @ Purchase	(1,795,154.13)	
	Other Payables	(1,112,858.74)	
	Total Assets and Liabilities		----- 392,699,754.50 =====

EDIT CHECK (TOTAL ASSETS - LIABILITIES = 462000)

(392,699,754.50)
=====

0.00

Inland Waterways Trust Fund
20X8861
BUDGETARY ACCOUNT BALANCES - POST CLOSING
As of October 31, 2002

420100	Total Actual Resources - Collected (4201+4114+4167)	393,812,613.24
416600	Treasury Managed Trust Fund Distribution of Realized Authority To Be Transferred	(1,112,858.74)
462000	Other Funds Available for Commitment/Obligation	(392,699,754.50)
		0.00

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

411400	Appropriated Trust Fund Receipts	1,403,707.85
416600	Treasury-Managed Trust Fund Distrib of Realized Authority To Be Transferred	(1,112,858.74)
416700	Treasury-Managed Trust Fund Distrib or Realized Authority Transferred	(17,388,530.34)
417000	Transfers Out-Current Year	0.00
462000	Other Funds Available for Commit/Oblig	(392,699,754.50)
420100	Total Actual Resources Collected	409,797,435.73
		0.00