

# Inland Waterways

## 20X8861

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# **Inland Waterways**

**20X8861**

## **Noteworthy News**

1. There are no Noteworthy News items for December 2005.

**Inland Waterways Trust Fund  
20X8861  
Trial Balance (Final)  
November 30, 2005 Through December 31, 2005**

RUN DATE: 01/17/06

RUN TIME: 09:15:47

| GENERAL LEDGER ACCOUNT              | BEGINNING<br>BALANCE  | TOTAL<br>DEBITS       | TOTAL<br>CREDITS      | ENDING<br>BALANCE     |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>ASSETS</b>                       |                       |                       |                       |                       |
| 1010 CASH                           | 256.46                | 345,385,166.95        | 345,384,752.00        | 671.41                |
| 1340 ACCRUED INCOME RECEIVABLE      | 4,739,507.57          | 1,391,792.03          | 17,387.50             | 6,113,912.10          |
| 1610 PRINCIPAL ON INVESTMENTS       | 326,703,000.00        | 333,868,000.00        | 336,754,000.00        | 323,817,000.00        |
| 1611 DISCOUNT ON PURCHASE           | (667,475.31)          | 0.00                  | 0.00                  | (667,475.31)          |
| 1612 PREMIUM ON PURCHASE            | 25,035,927.50         | 0.00                  | 0.00                  | 25,035,927.50         |
| 1613 AMORTIZATION DISC/PREM         | (16,580,023.14)       | 114,664.20            | 880,884.32            | (17,346,243.26)       |
| <b>TOTAL ASSETS</b>                 | <b>339,231,193.08</b> | <b>680,759,623.18</b> | <b>683,037,023.82</b> | <b>336,953,792.44</b> |
| <b>LIABILITIES</b>                  |                       |                       |                       |                       |
| 2150 LIABILITY FOR ALLOCATION       | (7,649,670.12)        | 10,138,752.00         | 128,237,000.00        | 110,448,577.88        |
| <b>TOTAL LIABILITIES</b>            | <b>(7,649,670.12)</b> | <b>10,138,752.00</b>  | <b>128,237,000.00</b> | <b>110,448,577.88</b> |
| <b>TOTAL NET ASSETS</b>             | <b>346,880,863.20</b> | <b>690,898,375.18</b> | <b>811,274,023.82</b> | <b>226,505,214.56</b> |
| <b>CAPITAL</b>                      |                       |                       |                       |                       |
| 3310 SUBSCRIPTIONS                  | 5,720,000.00          | 0.00                  | 0.00                  | 5,720,000.00          |
| 3310 REDEMPTIONS                    | (5,720,000.00)        | 0.00                  | 0.00                  | (5,720,000.00)        |
| 3310 PRIOR UNDISTRIBUTED INC        | 334,749,289.13        | 0.00                  | 0.00                  | 334,749,289.13        |
| <b>TOTAL CAPITAL</b>                | <b>334,749,289.13</b> | <b>0.00</b>           | <b>0.00</b>           | <b>334,749,289.13</b> |
| <b>INCOME</b>                       |                       |                       |                       |                       |
| 5311 INTEREST ON INVESTMENTS        | 2,845,997.36          | 17,387.50             | 1,447,958.98          | 4,276,568.84          |
| 5800 EXCISE TAXES                   | 10,789,000.00         | 1,378,000.00          | 8,575,000.00          | 17,986,000.00         |
| 5311 AMORTIZATION/ACCRETION         | (1,503,423.29)        | 880,884.32            | 114,664.20            | (2,269,643.41)        |
| <b>TOTAL INCOME</b>                 | <b>12,131,574.07</b>  | <b>2,276,271.82</b>   | <b>10,137,623.18</b>  | <b>19,992,925.43</b>  |
| <b>EXPENSES</b>                     |                       |                       |                       |                       |
| 5765 TRANSFER TO CORPS OF ENGINEERS | 0.00                  | 138,375,752.00        | 10,138,752.00         | 128,237,000.00        |
| <b>TOTAL EXPENSES</b>               | <b>0.00</b>           | <b>138,375,752.00</b> | <b>10,138,752.00</b>  | <b>128,237,000.00</b> |
| <b>TOTAL EQUITY</b>                 | <b>346,880,863.20</b> | <b>140,652,023.82</b> | <b>20,276,375.18</b>  | <b>226,505,214.56</b> |
| <b>BALANCE</b>                      | <b>0.00</b>           | <b>831,550,399.00</b> | <b>831,550,399.00</b> | <b>0.00</b>           |

**Inland Waterways Trust Fund  
20X8861  
Balance Sheet (Final)  
December 31, 2005**

**ASSETS**

**Undisbursed Balances**

|                                |           |    |  |        |
|--------------------------------|-----------|----|--|--------|
| Funds Available for Investment | \$ 671.41 |    |  |        |
|                                |           | \$ |  | 671.41 |

**Receivables**

|                     |                 |    |  |              |
|---------------------|-----------------|----|--|--------------|
| Interest Receivable | \$ 6,113,912.10 |    |  |              |
|                     |                 | \$ |  | 6,113,912.10 |

**Investments**

|                            |                   |    |  |                       |
|----------------------------|-------------------|----|--|-----------------------|
| 1 Principal On Investments | \$ 323,817,000.00 |    |  |                       |
| Discount on Purchase       | (667,475.31)      |    |  |                       |
| Premium on Purchase        | 25,035,927.50     |    |  |                       |
| Amortization Disc/Prem     | (17,346,243.26)   |    |  |                       |
| <b>Net Investments</b>     |                   | \$ |  | <b>330,839,208.93</b> |

|                     |  |           |  |                                     |
|---------------------|--|-----------|--|-------------------------------------|
| <b>TOTAL ASSETS</b> |  | <b>\$</b> |  | <b><u><u>336,953,792.44</u></u></b> |
|---------------------|--|-----------|--|-------------------------------------|

**LIABILITIES & EQUITY**

**Liabilities**

|                   |                   |    |  |                |
|-------------------|-------------------|----|--|----------------|
| Other Liabilities | \$ 110,448,577.88 |    |  |                |
|                   |                   | \$ |  | 110,448,577.88 |

**Equity**

|                     |                     |    |  |                       |
|---------------------|---------------------|----|--|-----------------------|
| Beginning Balance   | \$ 334,749,289.13   |    |  |                       |
| Net Change          | \$ (108,244,074.57) |    |  |                       |
| <b>Total Equity</b> |                     | \$ |  | <b>226,505,214.56</b> |

|                                       |  |           |  |                                     |
|---------------------------------------|--|-----------|--|-------------------------------------|
| <b>TOTAL LIABILITIES &amp; EQUITY</b> |  | <b>\$</b> |  | <b><u><u>336,953,792.44</u></u></b> |
|---------------------------------------|--|-----------|--|-------------------------------------|

**Footnotes:**

1 Details about principal holdings and investment transaction data can be viewed at <http://www.federalinvestments.gov/dfi/dfifederalinvestreports.htm>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: January 17, 2006

**Inland Waterways Trust Fund  
20X8861  
Income Statement (Final)  
For the Period October 1, 2005 Through December 31, 2005**

**RECEIPTS**

|                                | <u>Current Month</u>   | <u>Year-To-Date</u>     |
|--------------------------------|------------------------|-------------------------|
| <b>Revenue</b>                 |                        |                         |
| Excise Taxes                   | \$ 7,197,000.00        | \$ 17,986,000.00        |
| <b>Gross Revenue</b>           | <u>\$ 7,197,000.00</u> | <u>\$ 17,986,000.00</u> |
| <b>Investment Income</b>       |                        |                         |
| Interest on Investments        | \$ 664,351.36          | \$ 2,006,925.43         |
| <b>Total Investment Income</b> | <u>\$ 664,351.36</u>   | <u>\$ 2,006,925.43</u>  |
| <b>Net Receipts</b>            | <u>\$ 7,861,351.36</u> | <u>\$ 19,992,925.43</u> |

**DISBURSEMENTS**

|                                 |                                   |                                   |
|---------------------------------|-----------------------------------|-----------------------------------|
| <b>NonExpenditure Transfers</b> |                                   |                                   |
| Transfers to Corps of Engineers | \$ 128,237,000.00                 | \$ 128,237,000.00                 |
| <b>Total NonExpenditures</b>    | <u>\$ 128,237,000.00</u>          | <u>\$ 128,237,000.00</u>          |
| <b>Total Disbursements</b>      | <u>\$ 128,237,000.00</u>          | <u>\$ 128,237,000.00</u>          |
| <b>NET INCREASE/(DECREASE)</b>  | <u><u>\$ (120,375,648.64)</u></u> | <u><u>\$ (108,244,074.57)</u></u> |

**Footnotes**

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

|                                     |              |               |
|-------------------------------------|--------------|---------------|
| Interest on Investments Cash Basis: | \$ 56,166.95 | \$ 200,202.06 |
|-------------------------------------|--------------|---------------|

Inland Waterways Trust Fund  
20X8861  
Budget Reconciliation (Final)  
December 31, 2005

| <u>Security Number/<br/>Account Number</u> | <u>Mandatory/<br/>Discretionary</u> | <u>Title</u>  | <u>Amount</u>           |
|--|-------------------------------------|---|-------------------------|
| 580042                                     |                                     | Interest on Investments (Cash)  | 200,202.06              |
|  |                                     | Excise Taxes  | 17,986,000.00           |
| 411400                                     | D                                   | <b>Appropriated Trust Fund Receipts</b>   | <b>18,186,202.06</b>    |
| 416600                                     | D                                   | <b>Allocations of Realized Authority - To Be Transferred<br/>From Invested Balances</b> | <b>(110,448,577.88)</b> |
|  |                                     | Transfers to the Corps of Engineers   | (35,641,493.07)         |
| 416700                                     | D                                   | <b>Allocations of Realized Authority - Transferred<br/>From Invested Balances</b>       | <b>(35,641,493.07)</b>  |
| 439400                                     | D                                   | <b>Receipts Unavailable for Obligation Upon<br/>Collection (Beginning)</b>              | <b>(322,752,416.16)</b> |
| 580042                                     |                                     | Interest on Investments (Cash)  | (200,202.06)            |
|  |                                     | Excise Taxes  | (17,986,000.00)         |
| 576525                                     |                                     | Transfers to Corps of Engineers   | 128,237,000.00          |
| 439400                                     | D                                   | <b>Receipts Unavailable for Obligation Upon<br/>Collection (Ending)</b>                 | <b>(212,701,618.22)</b> |
| 420100                                     |                                     | <b>Total Actual Resources - Collected</b>   | <b>340,605,487.11</b>   |
| 101000                                     |                                     | Fund Balance with Treasury  | 671.41                  |
| 161000                                     |                                     | Investments at Par  | 323,817,000.00          |
| 161100                                     |                                     | Less Discount @ Purchase  | (667,475.31)            |
| 215000                                     |                                     | Other Payables  | (110,448,577.88)        |
|  |                                     | <b>Total Assets and Liabilities</b>   | <b>212,701,618.22</b>   |
|  |                                     | <b>Total Net Assets = 4394</b>  | <b>(212,701,618.22)</b> |
|  |                                     |   | <b>0.00</b>             |

Inland Waterways Trust Fund  
20X8861  
FACTS II Adjusted Trial Balance Report (Final)  
December 31, 2005

| <u>SGL Account</u> | <u>SGL Account Name</u>  | <u>B/E</u> | <u>M/D</u> | <u>B/N</u> | <u>Amount</u>    |
|--------------------|--|------------|------------|------------|------------------|
| 1010               | Fund Balance With Treasury   | E          |            |            | \$671.41         |
| 1610               | Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt  | B          |            |            | 335,801,000.00   |
| 1610               | Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt  | E          |            |            | 323,817,000.00   |
| 1611               | Discount on U.S. Treasury Securities Issued by the Bureau of Public Debt     | E          |            |            | (667,475.31)     |
| 4114               | Appropriated Trust Fund Receipts   | E          | D          |            | 18,186,202.06    |
| 4166               | Allocations of Realized Authority - To Be Transferred From Invested Balances | B          | D          |            | (17,853,070.95)  |
| 4166               | Allocations of Realized Authority - To Be Transferred From Invested Balances | E          | D          |            | (110,448,577.88) |
| 4167               | Allocations of Realized Authority - Transferred From Invested Balances       | E          | D          |            | (35,641,493.07)  |
| 4201               | Total Actual Resources - Collected   | B          |            |            | 340,605,487.11   |
| 4201               | Total Actual Resources - Collected   | E          |            |            | 340,605,487.11   |
| 4394               | Receipts Unavailable For Obligation Upon Collection                          | B          | D          |            | (322,752,416.16) |
| 4394               | Receipts Unavailable For Obligation Upon Collection                          | E          | D          |            | (212,701,618.22) |
|                    |  |            |            |            | \$0.00           |

B/E Beginning / Ending Balance  
M/D Mandatory / Discretionary  
B/N Balance / New

Inland Waterways Trust Fund  
 20X8861  
 2150 Payable Detail (Final)  
 December 31, 2005

| <b>2150 Payable</b>    | <b>As of 09/30/05</b> | <b>Transfers 10/05</b> | <b>Balance 10/05</b> | <b>Transfers 11/05</b> | <b>Balance 11/05</b> | <b>New Authority</b> | <b>Transfers 12/05</b> | <b>Balance 12/05</b> |
|------------------------|-----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|
| <b>COE Activity</b>    | 17,853,070.95         | (12,366,299.07)        | 5,486,771.88         | (13,136,442.00)        | (7,649,670.12)       | 128,237,000.00       | (10,138,752.00)        | 110,448,577.88       |
| <b>Current Payable</b> | 17,853,070.95         | (12,366,299.07)        | 5,486,771.88         | (13,136,442.00)        | (7,649,670.12)       | 128,237,000.00       | (10,138,752.00)        | 110,448,577.88       |



**Inland Waterways Trust Fund  
20X8861  
Attest Adjusted Trial Balance (Final)  
November 30, 2005 Through December 31, 2005**

RUN DATE: 01/17/06

RUN TIME: 09:15:47

| ACCT#              | GENERAL LEDGER ACCOUNT         | BEGINNING<br>BALANCE  | TOTAL<br>DEBITS       | TOTAL<br>CREDITS      | ENDING<br>BALANCE     | ATTEST<br>ADJUSTING<br>DEBITS | ATTEST<br>ADJUSTING<br>CREDITS | ATTEST<br>ENDING<br>BALANCE |
|--------------------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|--------------------------------|-----------------------------|
| <b>ASSETS</b>      |                                |                       |                       |                       |                       |                               |                                |                             |
| 1010               | CASH                           | 256.46                | 345,385,166.95        | 345,384,752.00        | 671.41                | 0.00                          | 0.00                           | 671.41                      |
| 1340               | ACCRUED INCOME RECEIVABLE      | 4,739,507.57          | 1,391,792.03          | 17,387.50             | 6,113,912.10          | 0.00                          | 0.00                           | 6,113,912.10                |
| 1610               | PRINCIPAL ON INVESTMENTS       | 326,703,000.00        | 333,868,000.00        | 336,754,000.00        | 323,817,000.00        | 0.00                          | 0.00                           | 323,817,000.00              |
| 1611               | DISCOUNT ON PURCHASE           | (667,475.31)          | 0.00                  | 0.00                  | (667,475.31)          | 0.00                          | 0.00                           | (667,475.31)                |
| 1612               | PREMIUM ON PURCHASE            | 25,035,927.50         | 0.00                  | 0.00                  | 25,035,927.50         | 0.00                          | 0.00                           | 25,035,927.50               |
| 1613               | AMORTIZATION DISC/PREM         | (16,580,023.14)       | 114,664.20            | 880,884.32            | (17,346,243.26)       | 0.00                          | 0.00                           | (17,346,243.26)             |
|                    | <b>TOTAL ASSETS</b>            | <b>339,231,193.08</b> | <b>680,759,623.18</b> | <b>683,037,023.82</b> | <b>336,953,792.44</b> | <b>0.00</b>                   | <b>0.00</b>                    | <b>336,953,792.44</b>       |
| <b>LIABILITIES</b> |                                |                       |                       |                       |                       |                               |                                |                             |
| 2150               | LIABILITY FOR ALLOCATION       | (7,649,670.12)        | 10,138,752.00         | 128,237,000.00        | 110,448,577.88 2)     | 110,448,577.88                | 0.00                           | 0.00                        |
|                    | <b>TOTAL LIABILITIES</b>       | <b>(7,649,670.12)</b> | <b>10,138,752.00</b>  | <b>128,237,000.00</b> | <b>110,448,577.88</b> | <b>110,448,577.88</b>         | <b>0.00</b>                    | <b>0.00</b>                 |
|                    | <b>TOTAL NET ASSETS</b>        | <b>346,880,863.20</b> | <b>690,898,375.18</b> | <b>811,274,023.82</b> | <b>226,505,214.56</b> | <b>110,448,577.88</b>         | <b>0.00</b>                    | <b>336,953,792.44</b>       |
| <b>CAPITAL</b>     |                                |                       |                       |                       |                       |                               |                                |                             |
| 3310               | SUBSCRIPTIONS                  | 5,720,000.00          | 0.00                  | 0.00                  | 5,720,000.00          | 0.00                          | 0.00                           | 5,720,000.00                |
| 3310               | REDEMPTIONS                    | (5,720,000.00)        | 0.00                  | 0.00                  | (5,720,000.00)        | 0.00                          | 0.00                           | (5,720,000.00)              |
| 3310               | PRIOR UNDISTRIBUTED INC        | 334,749,289.13        | 0.00                  | 0.00                  | 334,749,289.13 3)     | 110,448,577.88 1)             | 17,853,070.95                  | 242,153,782.20              |
|                    | PROGRAM AGENCY EQUITY          | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00 3)                       | 110,448,577.88                 | 110,448,577.88              |
|                    | <b>TOTAL CAPITAL</b>           | <b>334,749,289.13</b> | <b>0.00</b>           | <b>0.00</b>           | <b>334,749,289.13</b> | <b>110,448,577.88</b>         | <b>128,301,648.83</b>          | <b>352,602,360.08</b>       |
| <b>INCOME</b>      |                                |                       |                       |                       |                       |                               |                                |                             |
| 5311               | INTEREST ON INVESTMENTS        | 2,845,997.36          | 17,387.50             | 1,447,958.98          | 4,276,568.84          | 0.00                          | 0.00                           | 4,276,568.84                |
| 5800               | EXCISE TAXES                   | 10,789,000.00         | 1,378,000.00          | 8,575,000.00          | 17,986,000.00         | 0.00                          | 0.00                           | 17,986,000.00               |
| 5311               | AMORTIZATION/ACCRETION         | (1,503,423.29)        | 880,884.32            | 114,664.20            | (2,269,643.41)        | 0.00                          | 0.00                           | (2,269,643.41)              |
|                    | <b>TOTAL INCOME</b>            | <b>12,131,574.07</b>  | <b>2,276,271.82</b>   | <b>10,137,623.18</b>  | <b>19,992,925.43</b>  | <b>0.00</b>                   | <b>0.00</b>                    | <b>19,992,925.43</b>        |
| <b>EXPENSES</b>    |                                |                       |                       |                       |                       |                               |                                |                             |
| 5765               | TRANSFER TO CORPS OF ENGINEERS | 0.00                  | 138,375,752.00        | 10,138,752.00         | 128,237,000.00 1)     | 17,853,070.95 2)              | 110,448,577.88                 | 35,641,493.07               |
|                    | <b>TOTAL EXPENSES</b>          | <b>0.00</b>           | <b>138,375,752.00</b> | <b>10,138,752.00</b>  | <b>128,237,000.00</b> | <b>17,853,070.95</b>          | <b>110,448,577.88</b>          | <b>35,641,493.07</b>        |
|                    | <b>TOTAL EQUITY</b>            | <b>346,880,863.20</b> | <b>140,652,023.82</b> | <b>20,276,375.18</b>  | <b>226,505,214.56</b> | <b>128,301,648.83</b>         | <b>238,750,226.71</b>          | <b>336,953,792.44</b>       |
|                    | <b>BALANCE</b>                 | <b>0.00</b>           | <b>831,550,399.00</b> | <b>831,550,399.00</b> | <b>0.00</b>           | <b>238,750,226.71</b>         | <b>238,750,226.71</b>          | <b>0.00</b>                 |

**Footnotes**

1 To reverse the FY 2005 year end payable figure of \$17,853,070.95 to convert the "Transfer to Corps of Engineers" account into a cash basis figure.

2 To reverse the current payable \$110,448,577.88 to convert the "Transfer to Corps of Engineers" account into a cash basis figure.

3 To reclassify the current payable \$110,448,577.88 as Program Agency Equity.

**Inland Waterways Trust Fund  
20X8861  
Schedule of Assets & Liabilities (Final)  
December 31, 2005**

**ASSETS**

**Undisbursed Balances**

|                                |                  |        |
|--------------------------------|------------------|--------|
| Funds Available for Investment | \$ <u>671.41</u> |        |
|                                | \$               | 671.41 |

**Receivables**

|                     |                        |              |
|---------------------|------------------------|--------------|
| Interest Receivable | \$ <u>6,113,912.10</u> |              |
|                     | \$                     | 6,113,912.10 |

**Investments**

|                 |                          |                       |
|-----------------|--------------------------|-----------------------|
| Net Investments | \$ <u>330,839,208.93</u> |                       |
|                 | \$                       | <u>330,839,208.93</u> |

|                     |           |                                     |
|---------------------|-----------|-------------------------------------|
| <b>TOTAL ASSETS</b> | <b>\$</b> | <b><u><u>336,953,792.44</u></u></b> |
|---------------------|-----------|-------------------------------------|

**LIABILITIES**

**Program Agency Equity**

|           |                          |                |
|-----------|--------------------------|----------------|
| Available | \$ <u>110,448,577.88</u> |                |
|           | \$                       | 110,448,577.88 |

Other

|                   |                           |  |
|-------------------|---------------------------|--|
| Beginning Balance | \$ 242,153,782.20         |  |
| Net Change        | \$ <u>(15,648,567.64)</u> |  |

|                     |           |                              |
|---------------------|-----------|------------------------------|
| <b>Total Equity</b> | <b>\$</b> | <b><u>226,505,214.56</u></b> |
|---------------------|-----------|------------------------------|

|                                       |           |                                     |
|---------------------------------------|-----------|-------------------------------------|
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>\$</b> | <b><u><u>336,953,792.44</u></u></b> |
|---------------------------------------|-----------|-------------------------------------|

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: January 17, 2006

**Inland Waterways Trust Fund  
20X8861  
Schedule of Activity (Final)  
For the Period October 1, 2005 Through December 31, 2005**

**REVENUES**

|   |           | <b>Year-To-Date</b>         |
|---|-----------|-----------------------------|
| 1 Interest Revenue                        | \$        | 2,006,925.43                |
| Penalties, Fines, and Administrative Fees |           |                             |
| Donated Revenue                           |           |                             |
| Transfers In from Program Agencies        |           |                             |
| Tax Revenue                               |           | 17,986,000.00               |
| Tax Refunds                               |           |                             |
| Cost Recoveries                           |           |                             |
| Other Income                              |           |                             |
| <b>Total Revenues</b>                     | <b>\$</b> | <b><u>19,992,925.43</u></b> |

**DISPOSITION OF REVENUES**

|  |           |                               |
|--|-----------|-------------------------------|
| 2 Transfers to Program Agencies                            | \$        | 35,641,493.07                 |
| Reimbursements to Treasury Bureaus and the<br>General Fund |           |                               |
| <b>Total Disposition of Revenues</b>                       | <b>\$</b> | <b><u>35,641,493.07</u></b>   |
| <b>NET INCREASE/(DECREASE)</b>                             | <b>\$</b> | <b><u>(15,648,567.64)</u></b> |

**Footnotes**

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

|                                     |    |            |
|-------------------------------------|----|------------|
| Interest on Investments: Cash Basis | \$ | 200,202.06 |
|-------------------------------------|----|------------|

2 Non-expenditure transfers are reported on the cash basis.