

RUN DATE: 10/30/02
 RUN TIME: 15:46:23

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 08/31/2002 THRU 09/30/2002

INLAND WATERWAYS

ACCT: 00 208861

G/L

ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	800.07	807,098,161.27	800,770,371.48	6,328,589.86
1340	ACCRUED INCOME RECEIVABLE	1,192,530.17	644,159.05	1,154,249.22	682,440.00
1335	OTHER RECEIVABLES	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	404,568,000.00	765,982,000.00	765,286,000.00	405,264,000.00
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	(4,397,820.50)	266,284.35	101,964.03	(4,233,500.18)
	** TOTAL ASSETS	405,957,155.61	1,573,990,604.67	1,567,312,584.73	412,635,175.55
LIABILITIES					
2150	OTHER PAYABLES	0.00	0.00	18,501,389.08	18,501,389.08
	** TOTAL LIABILITIES	0.00	0.00	18,501,389.08	18,501,389.08
	** TOTAL NET ASSETS	405,957,155.61	1,573,990,604.67	1,585,813,973.81	394,133,786.47
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	390,941,071.15	0.00	0.00	390,941,071.15
	** TOTAL CAPITAL	411,152,807.68	20,211,736.53	0.00	390,941,071.15
INCOME					
5310	INTEREST ON INVESTMENTS	7,390,668.42	1,154,249.22	1,841,583.79	8,078,002.99
5800	EXCISE TAXES	83,327,000.00	2,066,000.00	14,023,000.00	95,284,000.00
AMORTIZATION/ACCRETION					
5310	INTEREST ON INVEST/AMOR	4,154,792.01	101,964.03	266,284.35	4,319,112.33
	** TOTAL INCOME	94,872,460.43	3,322,213.25	16,130,868.14	107,681,115.32
EXPENSE					
5765	TRANS TO CORPS OF ENG	100,068,112.50	31,012,024.03	26,591,736.53	104,488,400.00
	** TOTAL EXPENSE	100,068,112.50	31,012,024.03	26,591,736.53	104,488,400.00

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TRIAL BALANCE (FINAL)
FOR PERIOD OF 08/31/2002 THRU 09/30/2002

G/L					
ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
	GAIN/LOSS				
	UNREALIZED GAIN/LOSS	0.00	0.00	0.00	0.00
	** TOTAL GAIN/LOSS	0.00	0.00	0.00	0.00
	TOTAL EQUITY	405,957,155.61	54,545,973.81	42,722,604.67	394,133,786.47
	BALANCE	0.00	1,628,536,578.48	1,628,536,578.48	0.00

Inland Waterways Trust Fund
20X8861
Income Statement
For Period 10/01/01 through 09/30/02

RECEIPTS	Current Month	Year-To-Date
Revenue		
Excise Taxes	11,957,000.00	95,284,000.00
Gross Revenue	\$ <u>11,957,000.00</u>	\$ <u>95,284,000.00</u>
Investment Income		
Interest on Investments	<u>851,654.89</u>	<u>12,397,115.32</u>
Subtotal Investment Income	<u>851,654.89</u>	<u>12,397,115.32</u>
Net Receipts	\$ <u>12,808,654.89</u>	\$ <u>107,681,115.32</u>
NONEXPENDITURE TRANSFERS		
Transfers to Corps of Engineers	<u>4,420,287.50</u>	<u>104,488,400.00</u>
Subtotal NonExpenditures	<u>4,420,287.50</u>	<u>104,488,400.00</u>
NET INCREASE/(DECREASE)	\$ <u><u>8,388,367.39</u></u>	\$ <u><u>3,192,715.32</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:	\$ 1,197,424.74	\$ 17,133,952.32

Inland Waterways Trust Fund
20X8861
Balance Sheet
As of 09/30/02

ASSETS

Undisbursed Balances:

Funds Available for Investment	\$ 6,328,589.86	
Total Undisbursed Balance	<u>\$</u>	6,328,589.86

Receivables:

Interest Receivable	\$ 682,440.00	
Other Receivables	<u>0.00</u>	
	<u>\$</u>	682,440.00

Investments:

Principal On Investments	\$ 405,264,000.00	
Discount on Purchase	(1,795,154.13)	
Premium on Purchase	6,388,800.00	
Amortization Disc/Prem	<u>(4,233,500.18)</u>	

Net Investments	<u>\$</u>	405,624,145.69
TOTAL ASSETS	<u><u>\$</u></u>	<u><u>412,635,175.55</u></u>

LIABILITIES & EQUITY

Liabilities:

Other Liabilities	\$ <u>18,501,389.08</u>	
	<u>\$</u>	18,501,389.08

Equity:

Beginning Balance	\$ 390,941,071.15	
Net Change	<u>\$ 3,192,715.32</u>	

Total Equity	<u>\$</u>	394,133,786.47
TOTAL LIABILITY/EQUITY	<u><u>\$</u></u>	<u><u>412,635,175.55</u></u>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: October 30, 2002

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

411400	Appropriated Trust Fund Receipts	112,417,952.32
416600	Treasury-Managed Trust Fund Distrib of Realized Authority To Be Transferred	(18,501,389.08)
416700	Treasury-Managed Trust Fund Distrib or Realized Authority Transferred	(106,198,747.45)
417000	Transfers Out-Current Year	0.00
462000	Other Funds Available for Commit/Oblig	(391,296,046.65)
420100	Total Actual Resources Collected	403,578,230.86
		0.00