

RUN DATE: 12/16/02  
 RUN TIME: 11:44:44

UNITED STATES DEPARTMENT OF TREASURY  
 BUREAU OF THE PUBLIC DEBT  
 OFFICE OF PUBLIC DEBT ACCOUNTING  
 DIVISION OF FEDERAL INVESTMENTS  
 TRIAL BALANCE  
 FOR PERIOD OF 10/31/2002 THRU 11/30/2002  
**FINAL**

INLAND W ATERWAYS  
 ACCT: 00 208861

ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	767.37	576,505,057.39	576,505,625.00	199.76
1340	ACCRUED INCOME RECEIVABLE	1,336,548.94	645,329.76	11,409.18	1,970,469.52
1335	OTHER RECEIVABLES	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	395,607,000.00	560,862,000.00	567,010,000.00	389,459,000.00
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	(4,063,997.92)	266,396.06	102,706.85	(3,900,308.71)
	** TOTAL ASSETS	397,473,964.26	1,138,278,783.21	1,143,629,741.03	392,123,006.44
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	1,112,858.74	15,643,625.00	29,681,185.00	15,150,418.74
	** TOTAL LIABILITIES	1,112,858.74	15,643,625.00	29,681,185.00	15,150,418.74
	** TOTAL NET ASSETS	396,361,105.52	1,153,922,408.21	1,173,310,926.03	376,972,587.70
<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	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
<b>INCOME</b>					
5310	INTEREST ON INVESTMENTS	711,816.79	11,409.18	678,387.15	1,378,794.76
5800	EXCISE TAXES	1,346,000.00	0.00	9,462,000.00	10,808,000.00
	AMORTIZATION/ACCRETION				
5310	INTEREST ON INVEST/AMOR	169,502.26	102,706.85	266,396.06	333,191.47
	** TOTAL INCOME	2,227,319.05	114,116.03	10,406,783.21	12,519,986.23
<b>EXPENSE</b>					
5765	TRANS TO CORPS OF ENG	0.00	45,324,810.00	15,643,625.00	29,681,185.00
	** TOTAL EXPENSE	0.00	45,324,810.00	15,643,625.00	29,681,185.00
<b>GAIN/LOSS</b>					
	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	396,361,105.52	45,438,926.03	26,050,408.21	376,972,587.70
	BALANCE	0.00	1,199,361,334.24	1,199,361,334.24	0.00

Inland Waterways Trust Fund  
 20X8861  
 Income Statement  
 For Period 10/01/02 through 11/30/02  
**FINAL**

**RECEIPTS**

	Current Month	Year-To-Date
<b>Revenue</b>		
Excise Taxes	9,462,000.00	10,808,000.00
Gross Revenue	\$ <u>9,462,000.00</u>	\$ <u>10,808,000.00</u>
<b>Investment Income</b>		
Interest on Investments	<u>830,667.18</u>	<u>1,711,986.23</u>
Subtotal Investment Income	<u>830,667.18</u>	<u>1,711,986.23</u>
Net Receipts	\$ <u>10,292,667.18</u>	\$ <u>12,519,986.23</u>

**NONEXPENDITURE TRANSFERS**

Transfers to Corps of Engineers	<u>29,681,185.00</u>	<u>29,681,185.00</u>
Subtotal NonExpenditures	<u>29,681,185.00</u>	<u>29,681,185.00</u>
NET INCREASE/(DECREASE)	\$ <u><u>(19,388,517.82)</u></u>	\$ <u><u>(17,161,198.77)</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:	\$ 33,057.39	\$ 90,765.24
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Inland Waterways Trust Fund  
 20X8861  
 Balance Sheet  
 As of 11/30/02  
**FINAL**

**ASSETS**

**Undisbursed Balances:**

Funds Available for Investment	\$	199.76	
Total Undisbursed Balance		\$	199.76

**Receivables:**

Interest Receivable	\$	1,970,469.52	
Other Receivables		0.00	
		\$	1,970,469.52

**Investments:**

Principal On Investments	\$	389,459,000.00	
Discount on Purchase		(1,795,154.13)	
Premium on Purchase		6,388,800.00	
Amortization Disc/Prem		(3,900,308.71)	
		\$	

Net Investments	\$	390,152,337.16	
<b>TOTAL ASSETS</b>		\$	<b>392,123,006.44</b>

**LIABILITIES & EQUITY**

**Liabilities:**

Other Liabilities	\$	15,150,418.74	
		\$	15,150,418.74

**Equity:**

Beginning Balance	\$	394,133,786.47	
Net Change		(17,161,198.77)	
		\$	

Total Equity	\$	376,972,587.70	
<b>TOTAL LIABILITY/EQUITY</b>		\$	<b>392,123,006.44</b>

Bureau of the Public Debt  
 Office of Public Debt Accounting  
 Trust Fund Management Branch  
 Date: December 16, 2002

**INLAND WATERWAYS TRUST FUND**  
**20X8861**  
**BUDGETARY RECONCILIATION**  
**AS OF NOVEMBER 30, 2002**  
**FINAL**

**PROPRIETARY ACCOUNTS**

	<u>TITLE</u>	<u>AMOUNT</u>	
580042	Interest on Investments (Cash)	90,765.24	
	Excise Taxes	10,808,000.00	
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		----- 10,898,765.24 =====
<b>416600</b>	<b>Treas Mgd Trust Fund Distr of Realized Authority to be Trans</b>		----- (15,150,418.74) =====
	Transfers to the Corps of Engineers:	(33,032,155.34)	
<b>416700</b>	<b>Treasury Managed Trust Fund Distrib or Realized Authority-Transferred</b>		----- (33,032,155.34) =====
<b>462000</b>	<b>Beginning Bal Other Funds Available for Comm</b>	(391,296,046.65)	
	Interest on Investments (Cash)	(90,765.24)	
580042	Excise Taxes	(10,808,000.00)	
576525	Transfers to Corps of Engineers	29,681,185.00	
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>		----- (372,513,626.89) =====
<b>420100</b>	<b>Beginning Bal Total Actual Resources</b>		----- 409,797,435.73 =====

**ASSET:**

	Fund Balance with Treasury	199.76	
	Investments at Par	389,459,000.00	
	Less Discount @ Purchase	(1,795,154.13)	
	Other Payables	(15,150,418.74)	
	<b>Total Assets and Liabilities</b>		----- 372,513,626.89 =====

**EDIT CHECK (TOTAL ASSETS - LIABILITIES = 462000)**

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(372,513,626.89)  
=====

0.00

Inland Waterways Trust Fund  
20X8861  
**BUDGETARY ACCOUNT BALANCES - POST CLOSING**  
AS OF NOVEMBER 30, 2002

<b>420100</b>	Total Actual Resources - Collected (4201+4114+4167)	387,664,045.63
<b>416600</b>	Treasury Managed Trust Fund Distribution of Realized Authority To Be Transferred	(15,150,418.74)
<b>462000</b>	Other Funds Available for Commitment/Obligation	(372,513,626.89)

0.00

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

<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>	<b>10,898,765.24</b>
<b>416600</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Authority To Be Transferred</b>	<b>(15,150,418.74)</b>
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib or Realized Authority Transferred</b>	<b>(33,032,155.34)</b>
<b>417000</b>	<b>Transfers Out-Current Year</b>	<b>0.00</b>
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>	<b>(372,513,626.89)</b>
<b>420100</b>	<b>Total Actual Resources Collected</b>	<b>409,797,435.73</b>
		<b>0.00</b>