

RUN DATE: 04/18/02  
 RUN TIME: 10:42:53

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 02/28/2002 THRU 03/31/2002

**INLAND WATERWAYS**

ACCT: 208861

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	1,090.76	970,383,418.46	970,383,690.25	818.97
1340	ACCRUED INCOME RECEIVABLE	1,142,020.14	1,813,642.84	1,148,078.94	1,807,584.04
1335	OTHER RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	405,531,000.00	962,474,000.00	963,154,000.00	404,851,000.00
1611	DISCOUNT ON PURCHASE	(439,177.89)	193,006.17	1,698,310.20	(1,944,481.92)
1612	PREMIUM ON PURCHASE	6,388,800.00	0.00	0.00	6,388,800.00
1613	AMORTIZATION DISC/PREM	(3,854,864.46)	300,517.32	288,579.80	(3,842,926.94)
	<b>** TOTAL ASSETS</b>	<b>408,768,868.55</b>	<b>1,935,164,584.79</b>	<b>1,936,672,659.19</b>	<b>407,260,794.15</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>408,768,868.55</b>	<b>1,935,164,584.79</b>	<b>1,936,672,659.19</b>	<b>407,260,794.15</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	3,145,782.95	1,148,078.94	1,865,061.30	3,862,765.31
5800	EXCISE TAXES	33,142,000.00	0.00	7,178,000.00	40,320,000.00
<b>AMORTIZATION/ACCRETION</b>					
5310	INTEREST ON INVEST/AMOR	2,797,191.80	288,579.80	493,523.49	3,002,135.49
	<b>** TOTAL INCOME</b>	<b>39,084,974.75</b>	<b>1,436,658.74</b>	<b>9,536,584.79</b>	<b>47,184,900.80</b>
<b>EXPENSE</b>					
5765	TRANS TO CORPS OF ENG	41,468,913.88	9,608,000.45	0.00	51,076,914.33
	<b>** TOTAL EXPENSE</b>	<b>41,468,913.88</b>	<b>9,608,000.45</b>	<b>0.00</b>	<b>51,076,914.33</b>

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G/L					ENDING
ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	BALANCE
	<b>GAIN/LOSS</b>				
	UNREALIZED GAIN/LOSS	0.00		0.00	0.00
	** TOTAL GAIN/LOSS	0.00		0.00	0.00
	<b>TOTAL EQUITY</b>	<b>408,768,868.55</b>	<b>11,044,659.19</b>	<b>9,536,584.79</b>	<b>407,260,794.15</b>
	BALANCE	0.00	1,944,317,927.61	1,944,317,927.61	0.00

Inland Waterways Trust Fund  
20X8861

Income Statement

For Period 10/01/01 through 03/31/02

<b>RECEIPTS</b>	Current Month	Year-To-Date
<b>Revenue</b>		
Excise Taxes	7,178,000.00	40,320,000.00
Gross Revenue	<u>7,178,000.00</u>	<u>\$ 40,320,000.00</u>
<b>Investment Income</b>		
Interest on Investments	921,926.05	6,864,900.80
Subtotal Investment Income	<u>921,926.05</u>	<u>6,864,900.80</u>
Net Receipts	<u>\$ 8,099,926.05</u>	<u>\$ 47,184,900.80</u>

**NONEXPENDITURE TRANSFERS**

Transfers to Corps of Engineers	9,608,000.45	51,076,914.33
Subtotal NonExpenditures	<u>9,608,000.45</u>	<u>51,076,914.33</u>
NET INCREASE/(DECREASE)	<u>\$ -1,508,074.40</u>	<u>\$ -3,892,013.53</u>

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

Interest on Investments cash basis: \$ 244,424.63 \$ 10,086,020.52

Inland Waterways Trust Fund  
20X8861  
Balance Sheet  
As of 03/31/02

**ASSETS**

**Undisbursed Balances:**

Funds Available for Investment	\$	818.97
Total Undisbursed Balance	\$	818.97

**Receivables:**

Interest Receivable	\$	1,807,584.04
Other Receivables	\$	0.00
	\$	1,807,584.04

**Investments:**

Principal On Investments	\$	404,851,000.00
Discount on Purchase		-1,944,481.92
Premium on Purchase		6,388,800.00
Amortization Disc/Prem		-3,842,926.94

Net Investments	\$	405,452,391.14
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>407,260,794.15</u></b>

**LIABILITIES & EQUITY**

**Liabilities:**

Other Liabilities	\$	0.00
	\$	0.00

**Equity:**

Beginning Balance	\$	411,152,807.68
Net Change	\$	-3,892,013.53

Total Equity	\$	407,260,794.15
<b>TOTAL LIABILITY/EQUITY</b>	<b>\$</b>	<b><u>407,260,794.15</u></b>

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

<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>	<b>50,406,020.52</b>
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib or Realized Authority Transferred</b>	<b>(51,076,914.33)</b>
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>	<b>(402,907,337.05)</b>
<b>420100</b>	<b>Total Actual Resources Collected</b>	<b>403,578,230.86</b>
		<b>0.00</b>