

RUN DATE: 06/20/02
 RUN TIME: 16:34:19

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 04/30/2002 THRU 05/31/2002

INLAND WATERWAYS
 ACCT: 208861

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	176.99	828,119,363.96	828,119,169.27	371.68
1340	ACCRUED INCOME RECEIVABLE	1,302,946.57	676,619.21	15,948.77	1,963,617.01
1335	OTHER RECEIVABLES	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	406,661,000.00	818,518,000.00	818,846,000.00	406,333,000.00
1611	DISCOUNT ON PURCHASE	(1,953,721.80)	0.00	0.00	(1,953,721.80)
1612	PREMIUM ON PURCHASE	6,388,800.00	0.00	0.00	6,388,800.00
1613	AMORTIZATION DISC/PREM	(3,615,621.20)	340,124.94	105,540.33	(3,381,036.59)
	** TOTAL ASSETS	408,783,580.56	1,647,654,108.11	1,647,086,658.37	409,351,030.30
LIABILITIES					
2150	OTHER PAYABLES	0.00	0.00	0.00	0.00
	** TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	** TOTAL NET ASSETS	408,783,580.56	1,647,654,108.11	1,647,086,658.37	409,351,030.30
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	411,152,807.68	0.00	0.00	411,152,807.68
	** TOTAL CAPITAL	411,152,807.68	0.00	0.00	411,152,807.68
INCOME					
5310	INTEREST ON INVESTMENTS	4,556,599.71	15,948.77	731,983.17	5,272,634.11
5800	EXCISE TAXES	47,812,000.00	0.00	9,218,000.00	57,030,000.00
	AMORTIZATION/ACCRETION				
5310	INTEREST ON INVEST/AMOR	3,229,441.23	105,540.33	340,124.94	3,464,025.84
	** TOTAL INCOME	55,598,040.94	121,489.10	10,290,108.11	65,766,659.95
EXPENSE					
5765	TRANS TO CORPS OF ENG	57,967,268.06	9,601,169.27	0.00	67,568,437.33
	** TOTAL EXPENSE	57,967,268.06	9,601,169.27	0.00	67,568,437.33

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TRIAL BALANCE (FINAL)
FOR PERIOD OF 04/30/2002 THRU 05/31/2002

INLAND WATERWAYS
ACCT: 208861

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	408,783,580.56	9,722,658.37	10,290,108.11	409,351,030.30
	BALANCE	0.00	1,657,376,766.48	1,657,376,766.48	0.00

Inland Waterways Trust Fund
20X8861

Income Statement

For Period 10/01/01 through 05/31/02

	Current Month	Year-To-Date
RECEIPTS		
Revenue		
Excise Taxes	9,218,000.00	57,030,000.00
Gross Revenue	<u>9,218,000.00</u>	<u>\$ 57,030,000.00</u>
Investment Income		
Interest on Investments	950,619.01	8,736,659.95
Subtotal Investment Income	950,619.01	8,736,659.95
Net Receipts	<u>\$ 10,168,619.01</u>	<u>\$ 65,766,659.95</u>

NONEXPENDITURE TRANSFERS

Transfers to Corps of Engineers	9,601,169.27	67,568,437.33
Subtotal NonExpenditures	9,601,169.27	67,568,437.33
NET INCREASE/(DECREASE)	<u>\$ 567,449.74</u>	<u>\$ (1,801,777.38)</u>

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

Interest on Investments Cash Basis: \$ 55,363.96 \$ 11,339,856.35

Inland Waterways Trust Fund
20X8861
Balance Sheet
As of 05/31/02

ASSETS

Undisbursed Balances:

Funds Available for Investment	\$	371.68
Total Undisbursed Balance	\$	371.68

Receivables:

Interest Receivable	\$	1,963,617.01
Other Receivables	_____	0.00
	\$	1,963,617.01

Investments:

Principal On Investments	\$	406,333,000.00
Discount on Purchase		(1,953,721.80)
Premium on Purchase		6,388,800.00
Amortization Disc/Prem		(3,381,036.59)

Net Investments	\$	407,387,041.61
TOTAL ASSETS	\$	<u>409,351,030.30</u>

LIABILITIES & EQUITY

Liabilities:

Other Liabilities	\$	0.00
	_____	\$ 0.00

Equity:

Beginning Balance	\$	411,152,807.68
Net Change		(1,801,777.38)

Total Equity	\$	409,351,030.30
TOTAL LIABILITY/EQUITY	\$	<u>409,351,030.30</u>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: June 21, 2002

INLAND WATERWAYS TRUST FUND
20X8861
BUDGETARY ACCOUNT BALANCES (PRELIMINARY)
AS OF MAY 31, 2002

411400	Appropriated Trust Fund Receipts	68,369,856.35
417000	Transfers Out-Current Year	0.00
416700	Treasury-Managed Trust Fund Distrib or Realized Authority Transferred	(67,568,437.33)
462000	Other Funds Available for Commit/Oblig	(404,379,649.88)
420100	Total Actual Resources Collected	403,578,230.86
		0.00