

RUN DATE: 02/21/02
 RUN TIME: 11:06:07

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 12/31/2001 THRU 01/31/2002

INLAND WATERWAYS

ACCT: 208861

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	311.10	810,102,799.38	810,102,910.69	199.79
1340	ACCRUED INCOME RECEIVABLE	2,623,666.51	672,021.92	17,912.98	3,277,775.45
1335	OTHER RECEIVABLES	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	402,155,000.00	801,740,000.00	802,757,000.00	401,138,000.00
1611	DISCOUNT ON PURCHASE	(3,864,615.68)	0.00	0.00	(3,864,615.68)
1612	PREMIUM ON PURCHASE	6,388,800.00	0.00	0.00	6,388,800.00
1613	AMORTIZATION DISC/PREM	(1,079,714.44)	545,978.85	102,329.33	(636,064.92)
	** TOTAL ASSETS	406,223,447.49	1,613,060,800.15	1,612,980,153.00	406,304,094.64
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	406,223,447.49	1,613,060,800.15	1,612,980,153.00	406,304,094.64
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	1,786,645.14	17,912.98	728,821.30	2,497,553.46
5800	EXCISE TAXES	17,541,000.00	0.00	7,289,000.00	24,830,000.00
AMORTIZATION/ACCRETION					
5310	INTEREST ON INVEST/AMOR	1,953,897.86	102,329.33	545,978.85	2,397,547.38
	** TOTAL INCOME	21,281,543.00	120,242.31	8,563,800.15	29,725,100.84

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EXPENSE					
5765	TRANS TO CORPS OF ENG	26,210,903.19	8,362,910.69	0	34,573,813.88
	** TOTAL EXPENSE	26,210,903.19	8,362,910.69	0	34,573,813.88
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	406,223,447.49	8,483,153.00	8,563,800.15	406,304,094.64
	BALANCE	0.00	1,621,543,953.15	1,621,543,953.15	0.00

Inland Waterways Trust Fund
20X8861
Income Statement
For Period 10/01/01 through 01/31/02

RECEIPTS	Current Month	Year-To-Date
Revenue		
Excise Taxes	7,289,000.00	24,830,000.00
Gross Revenue	\$ <u>7,289,000.00</u>	\$ <u>24,830,000.00</u>
Investment Income		
Interest on Investments	<u>1,154,557.84</u>	<u>4,895,100.84</u>
Subtotal Investment Income	<u>1,154,557.84</u>	<u>4,895,100.84</u>
Net Receipts	\$ <u>8,443,557.84</u>	\$ <u>29,725,100.84</u>
NONEXPENDITURE TRANSFERS		
Transfers to Corps of Engineers	<u>8,362,910.69</u>	<u>34,573,813.88</u>
Subtotal NonExpenditures	<u>8,362,910.69</u>	<u>34,573,813.88</u>
NET INCREASE/(DECREASE)	\$ <u>80,647.15</u>	\$ <u>(4,848,713.04)</u>

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

Interest on Investments cash basis: \$ 56,799.38 \$ 3,439,167.13

Inland Waterways Trust Fund
20X8861
Balance Sheet
As of 01/31/02

ASSETS

Undisbursed Balances:

Funds Available for Investment	\$	199.79		
Total Undisbursed Balance			\$	199.79

Receivables:

Interest Receivable	\$	3,277,775.45		
Other Receivables		0.00		
			\$	3,277,775.45

Investments:

Principal On Investments	\$	401,138,000.00		
Discount on Purchase		(3,864,615.68)		
Premium on Purchase		6,388,800.00		
Amortization Disc/Prem		(636,064.92)		
Net Investments			\$	403,026,119.40
TOTAL ASSETS			\$	<u><u>406,304,094.64</u></u>

LIABILITIES & EQUITY

Liabilities:

Other Liabilities	\$	0.00		
			\$	0.00

Equity:

Beginning Balance	\$	411,152,807.68		
Net Change		(4,848,713.04)		
Total Equity			\$	406,304,094.64
TOTAL LIABILITY/EQUITY			\$	<u><u>406,304,094.64</u></u>

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

**INLAND WATERWAYS TRUST FUND
20X8861
BUDGETARY RECONCILIATION
AS OF JANUARY 31, 2002**

411400	Appropriated Trust Fund Receipts	28,269,167.13
417000	Transfers Out-Current Year	0.00
416700	Treasury-Managed Trust Fund Distrib or Realized Authority Transferred	(34,573,813.88)
462000	Other Funds Available for Commit/Oblig	(397,273,584.11)
420100	Total Actual Resources Collected	403,578,230.86
		0.00