

Inland Waterways
Trust Fund
96X8861
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**Inland Waterways
Trust Fund
96X8861
Footnotes**

Balance Sheet

1. Details about principal holdings and investment transaction data can be viewed at <http://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm>

Income Statement

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

Interest on Investments cash basis:	<u>Current Month</u>	<u>Year to Date</u>
	\$ 1,986.39	\$ 37,641.15

2. Expenses represent current year appropriations from the trust fund and may not represent actual transfers from the trust fund.
 3. Due to system changes you will no longer see cost center detail for 4394 on the Budgetary Trial Balance.
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Inland Waterways Trust Fund
96X8861
Trial Balance (Unaudited)
July 1, 2013 Through July 31, 2013

Period Name:2013-10	Fund:TFM8861DEXXXXXX	Program:<All>
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USSGL	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance
1010	-	FUND BALANCE WITH TREASURY	0.00	2,398,274,486.90	2,398,274,486.90	0.00
1340	-	INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED	0.00	0.00	0.00	0.00
1342	-	INTEREST RECEIVABLE - INVESTMENTS	118.04	1,868.35	1,986.39	0.00
1610	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	106,240,381.98	2,397,279,587.69	2,391,528,500.51	111,991,469.16
1611	-	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	0.00	0.00	0.00	0.00
1612	-	PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	0.00	0.00	0.00	0.00
1613	-	AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	0.00	0.00	0.00	0.00
2150	TFMA57652500	TRANSFERS TO CORPS OF ENGINEERS	-4,116,158.10	994,899.21	0.00	-3,121,258.89
3310	-	CUMULATIVE RESULTS OF OPERATIONS	-45,935,897.09	0.00	0.00	-45,935,897.09
5311	TFMA53110010	INTEREST ON INVESTMENTS	-35,636.75	0.00	1,868.35	-37,505.10
5765	TFMA57652500	TRANSFERS TO CORPS OF ENGINEERS	-241,207.08	994,899.21	994,899.21	-241,207.08
5800	TFMA58004200	EXCISE TAXES	-55,911,601.00	0.00	6,744,000.00	-62,655,601.00
TOTAL			0.00	4,797,545,741.36	4,797,545,741.36	0.00

Inland Waterways Trust Fund
96X8861
Balance Sheet (Unaudited)
July 31, 2013

Period Name:2013-10	Fund:TFM8861DEXXXXXX	Program:TFMA88610
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Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	0.00
	INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED	0.00
	INTEREST RECEIVABLE - INVESTMENTS	0.00
	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	111,991,469.16
	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	0.00
	PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	0.00
	AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	0.00
		111,991,469.16
		Total: 111,991,469.16
LIABILITIES	PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES	-3,121,258.89
		-3,121,258.89
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-45,935,897.09
	NET INCOME	-62,934,313.18
		-108,870,210.27
		Total: -111,991,469.16

**Inland Waterways Trust Fund
96X8861
Income Statement (Unaudited)
October 1, 2012 Through July 31, 2013**

Period Name:2013-10	Fund:TFM8861DEXXXXX	Program:TFMA88610
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Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	5800	TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED	TFMA58004200	EXCISE TAXES	-6,744,000.00	-62,655,601.00
	5311	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-1,868.35	-37,505.10
Sum					-6,745,868.35	-62,693,106.10
EXPENSES	5765	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57652500	TRANSFERS TO CORPS OF ENGINEERS	0.00	-241,207.08
Sum					0.00	-241,207.08
TOTAL					-6,745,868.35	-62,934,313.18

**Inland Waterways Trust Fund
96X8861
Budgetary Trial Balance (Unaudited)
October 1, 2012 Through July 31, 2013**

Fund:TFM8861DEXXXXXX

USSGL	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	FY Beginning Balance	FY Activity	FY Ending Balance
1010	-	-	-	FUND BALANCE WITH TREASURY	4,290,266.00	-4,290,266.00	0.00
Sum					4,290,266.00	-4,290,266.00	0.00
1610	-	-	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	48,977,842.88	63,013,626.28	111,991,469.16
Sum					48,977,842.88	63,013,626.28	111,991,469.16
1611	-	-	-	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	0.00	0.00	0.00
Sum					0.00	0.00	0.00
					53,268,108.88	58,723,360.28	111,991,469.16
4114	D	-	TFMA53110010	INTEREST ON INVESTMENTS	0.00	37,641.15	37,641.15
			TFMA58004200	EXCISE TAXES	0.00	62,655,601.00	62,655,601.00
	Sum BEA				0.00	62,693,242.15	62,693,242.15
	M	-	TFMA58004200	EXCISE TAXES	0.00	0.00	0.00
Sum					0.00	62,693,242.15	62,693,242.15
4166	D	-	TFMA57652500	TRANSFERS TO CORPS OF ENGINEERS	-7,332,347.84	4,211,088.95	-3,121,258.89
Sum					-7,332,347.84	4,211,088.95	-3,121,258.89
4167	D	-	TFMA57652500	TRANSFERS TO CORPS OF ENGINEERS	0.00	-3,969,881.87	-3,969,881.87
Sum					0.00	-3,969,881.87	-3,969,881.87
4201	-	-	-	TOTAL ACTUAL RESOURCES - COLLECTED	53,268,108.88	0.00	53,268,108.88
Sum					53,268,108.88	0.00	53,268,108.88
4394	D	-	-	RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION	-45,935,761.04	-62,934,449.23	-108,870,210.27
Sum					-45,935,761.04	-62,934,449.23	-108,870,210.27
					0.00	0.00	0.00

NOTE: Due to system changes you will no longer see cost center detail for 4394 on the Budgetary Trial Balance.

Inland Waterways Trust Fund
96X8861
FACTS II Trial Balance (Unaudited)
October 1, 2012 Through July 31, 2013

Fund:TFM8861DEXXXXXX

USSGL	BEA Category	Year of BA	FY Beginning Balance	FY Activity	FY Ending Balance
1010	-	-	4,290,266.00	-4,290,266.00	0.00
1610	-	-	48,977,842.88	63,013,626.28	111,991,469.16
1611	-	-	0.00	0.00	0.00
			53,268,108.88	58,723,360.28	111,991,469.16
4114	D	-	0.00	62,693,242.15	62,693,242.15
	M	-	0.00	0.00	0.00
Sum			0.00	62,693,242.15	62,693,242.15
4166	D	-	-7,332,347.84	4,211,088.95	-3,121,258.89
4167	D	-	0.00	-3,969,881.87	-3,969,881.87
4201	-	-	53,268,108.88	0.00	53,268,108.88
4394	D	-	-45,935,761.04	-62,934,449.23	-108,870,210.27
			0.00	0.00	0.00

Inland Waterways Trust Fund
96X8861
Attest Trial Balance (Unaudited)
July 1, 2013 Through July 31, 2013

Period Name:2013-10 Fund:TFM8861DEXXXXX Program:<All>

USSGL	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance		Period Net Dr	Period Net Cr	Ending Balance
1010	-	FUND BALANCE WITH TREASURY	0.00	2,398,274,486.90	2,398,274,486.90	0.00				0.00
1342	-	INTEREST RECEIVABLE - INVESTMENTS	118.04	1,868.35	1,986.39	0.00				0.00
1610	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	106,240,381.98	2,397,279,587.69	2,391,528,500.51	111,991,469.16				111,991,469.16
1611	-	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	0.00	0.00	0.00	0.00				0.00
1612	-	PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	0.00	0.00	0.00	0.00				0.00
1613	-	AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	0.00	0.00	0.00	0.00				0.00
2150	TFMA57652500	TRANSFERS TO CORPS OF ENGINEERS	-4,116,158.10	994,899.21	0.00	-3,121,258.89	3,121,258.89			0.00
3310	-	CUMULATIVE RESULTS OF OPERATIONS	-45,935,897.09	0.00	0.00	-45,935,897.09	3,121,258.89	7,332,347.84		-50,146,986.04
	-	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00		3,121,258.89		-3,121,258.89
5311	TFMA53110010	INTEREST ON INVESTMENTS	-35,636.75	0.00	1,868.35	-37,505.10				-37,505.10
5765	TFMA57652500	TRANSFERS TO CORPS OF ENGINEERS	-241,207.08	994,899.21	994,899.21	-241,207.08	7,332,347.84	3,121,258.89		3,969,881.87
5800	TFMA58004200	EXCISE TAXES	-55,911,601.00	0.00	6,744,000.00	-62,655,601.00				-62,655,601.00
TOTAL			0.00	4,797,545,741.36	4,797,545,741.36	0.00	13,574,865.62	13,574,865.62		0.00

Footnotes for Adjusting Entries

- ¹ To reverse the FY 2012 year end payable figure to convert the "Transfer to Corps of Engineers" account into a cash basis figure: 7,332,347.84
- ² To reverse the current payable to convert the "Transfer to Corps of Engineers" account into a cash basis figure: 3,121,258.89
- ³ To reclassify the current payable as Program Agency Equity. 3,121,258.89

FY 2012 EOY Payable	7,332,347.84
FY 2013 EOY Current Payable	3,121,258.89

Inland Waterways Trust Fund
96X8861
Schedule of Assets & Liabilities (Unaudited)
July 31, 2013

ASSETS

Fund Balance with Treasury	\$	0.00
Interest Receivable		0.00
Other Receivable		0.00
Investments (Net)		111,991,469.16
TOTAL ASSETS	\$	111,991,469.16

LIABILITIES

Program Agency Equity:		
Available	\$	3,121,258.89
Other		108,870,210.27
TOTAL LIABILITIES	\$	111,991,469.16

**Inland Waterways Trust Fund
96X8861
Schedule of Activity (Unaudited)
October 1, 2012 Through July 31, 2013**

REVENUES

Interest Revenue	\$ 37,505.10
Tax Revenue	62,655,601.00
Gain on Sale of Investments	0.00
Total Revenues	\$ <u>62,693,106.10</u>

DISPOSITION OF REVENUES

Transfers to Program Agencies	\$ <u>3,969,881.87</u>
Total Disposition of Revenues	\$ <u>3,969,881.87</u>

<i>NET INCREASE / (DECREASE) IN PROGRAM AGENCY EQUITY</i>	\$ <u><u>58,723,224.23</u></u>
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Inland Waterways Trust Fund
96X8861
2150 Payable Detail (Unaudited)
July 31, 2013

2150 Payable	COE Activity 96-20X8861
Balance as of 09/30/12	7,332,347.84
New Authority	0.00
Transfers to 96-20X8861	(1,500,000.00)

Balance as of 10/31/12	5,832,347.84
New Authority	0.00
Transfers to 96-20X8861	0.00

Balance as of 11/30/12	5,832,347.84
New Authority	0.00
Transfers to 96-20X8861	0.00

Balance as of 12/31/12	5,832,347.84
New Authority	0.00
Transfers to 96-20X8861	0.00

Balance as of 01/31/13	5,832,347.84
New Authority	(34,017.32)
Transfers to 96-20X8861	(1,474,982.66)

Balance as of 02/28/13	4,323,347.86
New Authority	0.00
Transfers to 96-20X8861	0.00

Balance as of 03/31/13	4,323,347.86
New Authority	0.00
Transfers to 96-20X8861	0.00

Balance as of 04/30/13	4,323,347.86
New Authority	(207,189.76)
Transfers to 96-20X8861	0.00

Balance as of 05/31/13	4,116,158.10
New Authority	0.00
Transfers to 96-20X8861	0.00

Balance as of 06/30/13	4,116,158.10
New Authority	0.00
Transfers to 96-20X8861	0.00

Balance as of 07/31/13	4,116,158.10
New Authority	0.00
Transfers to 96-20X8861	0.00

Balance as of 08/31/13	4,116,158.10
New Authority	0.00
Transfers to 96-20X8861	0.00

Balance as of 09/30/13	4,116,158.10
Total New Authority	(241,207.08)
Total Transfers	(2,974,982.66)
Total Obligation Authority	7,091,140.76