

**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><b>Current Month</b></u>	<u><b>Year to Date</b></u>
	\$ 4,580.95	\$ 21,390.24

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)**  
**February 1, 2012 Through February 28, 2013**

<b>Period Name:2013-05</b>	<b>Fund:TFM8861DEXXXXXX</b>
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USSGL	Cost Center	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance
1010	-	0.00	1,533,462,731.63	1,533,462,731.63	0.00
1340	-	0.00	0.00	0.00	0.00
1342	-	0.00	4,580.95	4,580.95	0.00
1610	-	77,478,935.51	1,533,462,731.63	1,526,069,150.68	84,872,516.46
1611	-	0.00	0.00	0.00	0.00
1612	-	0.00	0.00	0.00	0.00
1613	-	0.00	0.00	0.00	0.00
2150	TFMA57652500	-4,357,365.18	34,017.32	0.00	-4,323,347.86
3310	-	-45,935,897.09	0.00	0.00	-45,935,897.09
5311	TFMA53110010	-16,673.24	0.00	4,580.95	-21,254.19
5765	TFMA57652500	0.00	0.00	34,017.32	-34,017.32
5800	TFMA58004200	-27,169,000.00	0.00	7,389,000.00	-34,558,000.00
<b>TOTAL</b>		<b>0.00</b>	<b>3,066,964,061.53</b>	<b>3,066,964,061.53</b>	<b>0.00</b>

**Inland Waterways Trust Fund**  
**96X8861**  
**Balance Sheet (Unaudited)**  
**February 28, 2013**

<b>Period Name:2013-05</b>	<b>Fund:TFM8861DEXXXXXX</b>	<b>Program:TFMA88610</b>
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Account Type	Account Description	Ending Balance
<b>ASSETS</b>	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	84,872,516.46
	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
		<b>84,872,516.46</b>
		<b>Total: 84,872,516.46</b>
<b>LIABILITIES</b>	PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES	-4,323,347.86
		<b>-4,323,347.86</b>
<b>EQUITY</b>	CUMULATIVE RESULTS OF OPERATIONS	-45,935,897.09
	NET INCOME	-34,613,271.51
		<b>-80,549,168.60</b>
		<b>Total: -84,872,516.46</b>

**Inland Waterways Trust Fund**  
**96X8861**  
**Income Statement (Unaudited)**  
**October 1, 2012 Through February 28, 2013**

Period Name:2013-05	Fund:TFM8861DEXXXXXX	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	-7,389,000.00	-34,558,000.00
	5311	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-4,580.95	-21,254.19
Sum					-7,393,580.95	-34,579,254.19
EXPENSES	5765	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57652500	TRANSFERS TO CORPS OF ENGINEERS	-34,017.32	-34,017.32
Sum					-34,017.32	-34,017.32
TOTAL					-7,427,598.27	-34,613,271.51

Inland Waterways Trust Fund  
96X8861  
Budgetary Trial Balance (Unaudited)  
October 1, 2012 Through February 28, 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
<b>Sum</b>					<b>4,290,266.00</b>	<b>-4,290,266.00</b>	<b>0.00</b>
1610	-	-	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEPT.	48,977,842.88	35,894,673.58	84,872,516.46
<b>Sum</b>					<b>48,977,842.88</b>	<b>35,894,673.58</b>	<b>84,872,516.46</b>
1611	-	-	-	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEPT.	0.00	0.00	0.00
<b>Sum</b>					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
					<b>53,268,108.88</b>	<b>31,604,407.58</b>	<b>84,872,516.46</b>
4114	D	-	TFMA53110010	INTEREST ON INVESTMENTS	0.00	21,390.24	21,390.24
			TFMA58004200	EXCISE TAXES	0.00	30,251,000.00	30,251,000.00
	<b>Sum BEA</b>				<b>0.00</b>	<b>30,272,390.24</b>	<b>30,272,390.24</b>
	M	-	TFMA58004200	EXCISE TAXES	0.00	4,307,000.00	4,307,000.00
<b>Sum</b>					<b>0.00</b>	<b>34,579,390.24</b>	<b>34,579,390.24</b>
4166	D	-	TFMA57652500	TRANSFERS TO CORPS OF ENGINEERS	-7,332,347.84	3,008,999.98	-4,323,347.86
<b>Sum</b>					<b>-7,332,347.84</b>	<b>3,008,999.98</b>	<b>-4,323,347.86</b>
4167	D	-	TFMA57652500	TRANSFERS TO CORPS OF ENGINEERS	0.00	-2,974,982.66	-2,974,982.66
<b>Sum</b>					<b>0.00</b>	<b>-2,974,982.66</b>	<b>-2,974,982.66</b>
4201	-	-	-	TOTAL ACTUAL RESOURCES - COLLECTED	53,268,108.88	0.00	53,268,108.88
<b>Sum</b>					<b>53,268,108.88</b>	<b>0.00</b>	<b>53,268,108.88</b>
4394	D	-	-	RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION	-45,935,761.04	-34,613,407.56	-80,549,168.60
<b>Sum</b>					<b>-45,935,761.04</b>	<b>-34,613,407.56</b>	<b>-80,549,168.60</b>
					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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 February 28, 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	35,894,673.58	84,872,516.46
1611	-	-	0.00	0.00	0.00
			<b>53,268,108.88</b>	<b>31,604,407.58</b>	<b>84,872,516.46</b>
4114	D	-	0.00	30,272,390.24	30,272,390.24
	M	-	0.00	4,307,000.00	4,307,000.00
	<b>Sum</b>		<b>0.00</b>	<b>34,579,390.24</b>	<b>34,579,390.24</b>
4166	D	-	-7,332,347.84	3,008,999.98	-4,323,347.86
4167	D	-	0.00	-2,974,982.66	-2,974,982.66
4201	-	-	53,268,108.88	0.00	53,268,108.88
4394	D	-	-45,935,761.04	-34,613,407.56	-80,549,168.60
			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Inland Waterways Trust Fund  
96X8861  
Attest Trial Balance (Unaudited)  
February 1, 2012 Through February 28, 2013

Period Name:2013-05 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	1,533,462,731.63	1,533,462,731.63	0.00				0.00
1342	-	INTEREST RECEIVABLE - INVESTMENTS	0.00	4,580.95	4,580.95	0.00				0.00
1610	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	77,478,935.51	1,533,462,731.63	1,526,069,150.68	84,872,516.46				84,872,516.46
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	-4,357,365.18	34,017.32	0.00	-4,323,347.86	2	4,323,347.86		0.00
3310	-	OPERATIONS	-45,935,897.09	0.00	0.00	-45,935,897.09	3	4,323,347.86	1	7,332,347.84
	-	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00			3	4,323,347.86
5311	TFMA53110010	INTEREST ON INVESTMENTS	-16,673.24	0.00	4,580.95	-21,254.19				-21,254.19
5765	TFMA57652500	TRANSFERS TO CORPS OF ENGINEERS	0.00	0.00	34,017.32	-34,017.32	1	7,332,347.84	2	4,323,347.86
5800	TFMA58004200	EXCISE TAXES	-27,169,000.00	0.00	7,389,000.00	-34,558,000.00				-34,558,000.00
<b>TOTAL</b>			<b>0.00</b>	<b>3,066,964,061.53</b>	<b>3,066,964,061.53</b>	<b>0.00</b>		<b>15,979,043.56</b>		<b>15,979,043.56</b>

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:	4,323,347.86
3	To reclassify the current payable as Program Agency Equity.	4,323,347.86
	FY 2012 EOY Payable	7,332,347.84
	FY 2013 EOY Current Payable	4,323,347.86



**Inland Waterways Trust Fund**  
**96X8861**  
**Schedule of Assets & Liabilities (Unaudited)**  
**February 28, 2013**

*ASSETS*

Fund Balance with Treasury	\$	0.00
Interest Receivable		0.00
Other Receivable		0.00
Investments (Net)		84,872,516.46
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>84,872,516.46</b>

*LIABILITIES*

Program Agency Equity:		
Available	\$	4,323,347.86
Other		80,549,168.60
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>84,872,516.46</b>

**Inland Waterways Trust Fund  
96X8861  
Schedule of Activity (Unaudited)  
October 1, 2012 Through February 28, 2013**

***REVENUES***

Interest Revenue	\$ 21,254.19
Tax Revenue	34,558,000.00
Gain on Sale of Investments	0.00
<b>Total Revenues</b>	<b>\$ <u>34,579,254.19</u></b>

***DISPOSITION OF REVENUES***

Transfers to Program Agencies	\$ <u>2,974,982.66</u>
<b>Total Disposition of Revenues</b>	<b>\$ <u>2,974,982.66</u></b>

<b><i>NET INCREASE / (DECREASE) IN PROGRAM AGENCY EQUITY</i></b>	<b>\$ <u><u>31,604,271.53</u></u></b>
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Inland Waterways Trust Fund  
 96X8861  
 2150 Payable Detail (Unaudited)  
 February 28, 2013

<b>2150 Payable</b>	<b>COE Activity 96-20X8861</b>
<b>Balance as of 09/30/12</b>	<b>7,332,347.84</b>
New Authority	0.00
Transfers to 96-20X8861	(1,500,000.00)
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<b>Balance as of 10/31/12</b>	<b>5,832,347.84</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
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<b>Balance as of 11/30/12</b>	<b>5,832,347.84</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
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<b>Balance as of 12/31/12</b>	<b>5,832,347.84</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
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<b>Balance as of 01/31/13</b>	<b>5,832,347.84</b>
New Authority	(34,017.32)
Transfers to 96-20X8861	(1,474,982.66)
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<b>Balance as of 02/28/13</b>	<b>4,323,347.86</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
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<b>Balance as of 03/31/13</b>	<b>4,323,347.86</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
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<b>Balance as of 04/30/13</b>	<b>4,323,347.86</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
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<b>Balance as of 05/31/13</b>	<b>4,323,347.86</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
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<b>Balance as of 06/30/13</b>	<b>4,323,347.86</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
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<b>Balance as of 07/31/13</b>	<b>4,323,347.86</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
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<b>Balance as of 08/31/13</b>	<b>4,323,347.86</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
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<b>Balance as of 09/30/13</b>	<b>4,323,347.86</b>
Total New Authority	(34,017.32)
Total Transfers	(2,974,982.66)
Total Obligation Authority	7,298,330.52