

**Inland Waterways**  
**Trust Fund**  
**96X8861**  
**Table of Contents**

	<b>Page(s)</b>
Footnotes	2
Trial Balance(s)	3
Balance Sheet(s)	4
Income Statement(s)	5
Budgetary Trial Balance	6
FACTS II Adjusted Trial Balance	7
Attest Adjusted Trial Balance	8
Attest Schedule of Assets and Liabilities	9
Attest Schedule of Activity	10
2150 Payable Detail	11

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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>
\$	3,105.18	\$ 16,809.29

2. Expenses represent current year appropriations from the trust fund and may not represent actual transfers from the trust fund.
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Inland Waterways Trust Fund  
 96X8861  
 Trial Balance (Unaudited)  
 October 1, 2012 Through January 31, 2013

**Period Name:2013-04 Fund:TFM8861DEXXXXXX**

USSGL	Cost Center	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance
1010	-	0.00	1,560,199,958.12	1,560,199,958.12	0.00
1340	-	0.00	0.00	0.00	0.00
1342	-	0.00	3,105.18	3,105.18	0.00
1610	-	71,032,812.99	1,558,724,975.46	1,552,278,852.94	77,478,935.51
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	-5,832,347.84	1,474,982.66	0.00	-4,357,365.18
3310	-	-45,935,897.09	0.00	0.00	-45,935,897.09
5311	TFMA53110010	-13,568.06	0.00	3,105.18	-16,673.24
5765	TFMA57652500	0.00	1,474,982.66	1,474,982.66	0.00
5800	TFMA58004200	-19,251,000.00	0.00	7,918,000.00	-27,169,000.00

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

<b>Period Name:2013-04</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 CLASS	0.00
	INTEREST RECEIVABLE - INVESTMENTS	0.00
	INVESTMENTS IN U.S. TREASURY SECURITIES ISS	77,478,935.51
	DISCOUNT ON U.S. TREASURY SECURITIES ISSU	0.00
	PREMIUM ON U.S. TREASURY SECURITIES ISSUE	0.00
	AMORTIZATION OF DISCOUNT AND PREMIUM ON	0.00
		<b>77,478,935.51</b>
		<b>Total: 77,478,935.51</b>
<b>LIABILITIES</b>	PAYABLE FOR TRANSFERS OF CURRENTLY INVE\$	-4,357,365.18
		<b>-4,357,365.18</b>
<b>EQUITY</b>	CUMULATIVE RESULTS OF OPERATIONS	-45,935,897.09
	NET INCOME	-27,185,673.24
		<b>-73,121,570.33</b>

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

Period Name:2013-04	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	TFMA58004200	EXCISE TAXES	-7,918,000.00	-27,169,000.00
	5311	INTEREST REVENUE - INVESTMEN	TFMA53110010	INTEREST ON INVESTMENTS	-3,105.18	-16,673.24
Sum					-7,921,105.18	-27,185,673.24
EXPENSES	5765	NONEXPENDITURE FINANCING SC	TFMA57652500	TRANSFERS TO CORPS OF F	0.00	0.00
Sum					0.00	0.00

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

Fund:TFM8861DEXXXXXX

USSGL	BEA Category	Year of BA	Cost Center	FY Beginning Balance	FY Activity	FY Ending Balance
1010	-	-	-	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	-	-	-	48,977,842.88	28,501,092.63	77,478,935.51
<b>Sum</b>				<b>48,977,842.88</b>	<b>28,501,092.63</b>	<b>77,478,935.51</b>
1611	-	-	-	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>24,210,826.63</b>	<b>77,478,935.51</b>
4114	D	-	TFMA53110010	0.00	16,809.29	16,809.29
			TFMA58004200	0.00	22,862,000.00	22,862,000.00
	<b>Sum BEA</b>			<b>0.00</b>	<b>22,878,809.29</b>	<b>22,878,809.29</b>
	M	-	TFMA58004200	0.00	4,307,000.00	4,307,000.00
<b>Sum</b>				<b>0.00</b>	<b>27,185,809.29</b>	<b>27,185,809.29</b>
4166	D	-	TFMA57652500	-7,332,347.84	2,974,982.66	-4,357,365.18
<b>Sum</b>				<b>-7,332,347.84</b>	<b>2,974,982.66</b>	<b>-4,357,365.18</b>
4167	D	-	TFMA57652500	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	-	-	-	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	-	TFMA53110010	0.00	-16,809.29	16,809.29
			TFMA57652500	0.00	0.00	0.00
			TFMA58004200	0.00	-27,169,000.00	-27,169,000.00
			XXXXXXXXXXXX	-45,935,761.04	0.00	-45,935,761.04

Inland Waterways Trust Fund  
 96X8861  
 FACTS II Trial Balance (Unaudited)  
 October 1, 2012 Through January 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	28,501,092.63	77,478,935.51
1611	-	-	0.00	0.00	0.00
			<b>53,268,108.88</b>	<b>24,210,826.63</b>	<b>77,478,935.51</b>
4114	D	-	0.00	22,878,809.29	22,878,809.29
	M	-	0.00	4,307,000.00	4,307,000.00
<b>Sum</b>			<b>0.00</b>	<b>27,185,809.29</b>	<b>27,185,809.29</b>
4166	D	-	-7,332,347.84	2,974,982.66	-4,357,365.18
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	-27,185,809.29	-73,121,570.33
			<b>0.00</b>	<b>-27,185,809.29</b>	<b>-27,185,809.29</b>
			0.00	0.00	0.00

Inland Waterways Trust Fund  
96X8861  
Attest Trial Balance (Unaudited)  
October 1, 2012 Through January 31, 2013

Period Name: DEC/12-13    Fund: TFM8861TFXXXX    Project: <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	4,290,266.00	1,560,199,958.12	1,560,199,958.12	0.00			0.00
1342	-	INTEREST RECEIVABLE - INVESTMENTS	0.00	3,105.18	3,105.18	0.00			0.00
1610	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	71,032,812.99	1,558,724,975.46	1,552,278,852.94	77,478,935.51			77,478,935.51
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	TFM5765250	TRANSFERS TO CORPS OF ENGINEERS	-5,832,347.84	1,474,982.66	0.00	-4,357,365.18	2	4,357,365.18	0.00
3310	-	CUMULATIVE RESULTS OF OPERATIONS	-45,935,897.09	0.00	0.00	-45,935,897.09	3	4,357,365.18	1
	-	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	3	4,357,365.18	-4,357,365.18
5311	TFM5311001	INTEREST ON INVESTMENTS	-13,568.06	0.00	3,105.18	-16,673.24			-16,673.24
5765	TFM5765250	TRANSFERS TO CORPS OF ENGINEERS	0.00	1,474,982.66	1,474,982.66	0.00	1	7,332,347.84	2
5800	TFM5800420	EXCISE TAXES	-19,251,000.00	0.00	7,918,000.00	-27,169,000.00			-27,169,000.00
5890	TFM5890210	REFUNDS & CREDITS - INLAND (15)*	0.00	0.00	0.00	0.00			0.00
7111	TFM5311001	INTEREST ON INVESTMENTS	0.00	0.00	0.00	0.00			0.00
<b>TOTAL</b>			<b>0.00</b>	<b>3,121,878,004.08</b>	<b>3,121,878,004.08</b>	<b>0.00</b>		<b>16,047,078.20</b>	<b>16,047,078.20</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:  
\$ 4,357,365.18
- 3 To reclassify the current payable as Program Agency Equity.



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

***ASSETS***

Fund Balance with Treasury	\$	0.00
Interest Receivable		0.00
Other Receivable		0.00
Investments (Net)		<u>77,478,935.51</u>
<b><i>TOTAL ASSETS</i></b>	<b>\$</b>	<b><u><u>77,478,935.51</u></u></b>

***LIABILITIES***

Program Agency Equity:		
Available	\$	4,357,365.18
Other		<u>73,121,570.33</u>
<b><i>TOTAL LIABILITIES</i></b>	<b>\$</b>	<b><u><u>77,478,935.51</u></u></b>

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

***REVENUES***

Interest Revenue	\$	16,673.24
Tax Revenue		27,169,000.00
Gain on Sale of Investments		0.00
<b>Total Revenues</b>	<b>\$</b>	<b><u>27,185,673.24</u></b>

***DISPOSITION OF REVENUES***

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

<b><i>NET INCREASE / (DECREASE) IN PROGRAM AGENCY EQUITY</i></b>	<b>\$</b>	<b><u><u>24,210,690.58</u></u></b>
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Inland Waterways Trust Fund  
 96X8861  
 2150 Payable Detail (Unaudited)  
 January 31, 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)
<b>Balance as of 10/31/12</b>	<b>5,832,347.84</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
<b>Balance as of 11/30/12</b>	<b>5,832,347.84</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
<b>Balance as of 12/31/12</b>	<b>5,832,347.84</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
<b>Balance as of 01/31/13</b>	<b>5,832,347.84</b>
New Authority	0.00
Transfers to 96-20X8861	(1,474,982.66)
<b>Balance as of 02/28/13</b>	<b>4,357,365.18</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
<b>Balance as of 03/31/13</b>	<b>4,357,365.18</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
<b>Balance as of 04/30/13</b>	<b>4,357,365.18</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
<b>Balance as of 05/31/13</b>	<b>4,357,365.18</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
<b>Balance as of 06/30/13</b>	<b>4,357,365.18</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
<b>Balance as of 07/31/13</b>	<b>4,357,365.18</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
<b>Balance as of 08/31/13</b>	<b>4,357,365.18</b>
New Authority	0.00
Transfers to 96-20X8861	0.00
<b>Balance as of 09/30/13</b>	<b>4,357,365.18</b>
Total New Authority	0.00
Total Transfers	(2,974,982.66)
Total Obligation Authority	7,332,347.84