

**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>
	\$ 2,870.75	\$ 13,704.11

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 December 31, 2012

Period Name:2013-03 Fund:TFM8861DEXXXXXX

USSGL	Cost Center	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance
1010	-	0.00	1,330,658,660.75	1,330,658,660.75	0.00
1340	-	0.00	0.00	0.00	0.00
1342	-	0.00	2,870.75	2,870.75	0.00
1610	-	62,508,942.24	1,330,658,660.75	1,322,134,790.00	71,032,812.99
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	0.00	0.00	-5,832,347.84
3310	-	-45,935,897.09	0.00	0.00	-45,935,897.09
5311	TFMA53110010	-10,697.31	0.00	2,870.75	-13,568.06
5800	TFMA58004200	-10,730,000.00	0.00	8,521,000.00	-19,251,000.00
TOTAL		0.00	2,661,320,192.25	2,661,320,192.25	0.00

Inland Waterways Trust Fund
96X8861
Balance Sheet (Unaudited)
December 31, 2012

Period Name:2013-03	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 CLASS	0.00
	INTEREST RECEIVABLE - INVESTMENTS	0.00
	INVESTMENTS IN U.S. TREASURY SECURITIES ISS	71,032,812.99
	DISCOUNT ON U.S. TREASURY SECURITIES ISSU	0.00
	PREMIUM ON U.S. TREASURY SECURITIES ISSUEI	0.00
	AMORTIZATION OF DISCOUNT AND PREMIUM ON	0.00
		71,032,812.99
		Total: 71,032,812.99
LIABILITIES	PAYABLE FOR TRANSFERS OF CURRENTLY INVE\$	-5,832,347.84
		-5,832,347.84
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-45,935,897.09
	NET INCOME	-19,264,568.06
		-65,200,465.15

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

Period Name:2013-03	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	-18,318,000.00	-19,251,000.00
	5311	INTEREST REVENUE - INVESTMEN	TFMA53110010	INTEREST ON INVESTMENTS	3,033.27	-13,568.06
Sum					-18,314,966.73	-19,264,568.06
TOTAL					-18,314,966.73	-19,264,568.06

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

TFM SAR FN Monthly Reports Jenny - Budgetary Trial Balance Period Name 1 : '2013-03' , Enter Fund Like : 'TFM8861%' 17-JAN-13 10.0

Fund:TFM8861DEXXXXXX

USSGL	BEA Category	Year of BA	Cost Center	FY Beginning Balance	FY Activity	FY Ending Balance
1010	-	-	-	0.00	0.00	0.00
Sum				0.00	0.00	0.00
1610	-	-	-	62,508,942.24	8,523,870.75	71,032,812.99
Sum				62,508,942.24	8,523,870.75	71,032,812.99
1611	-	-	-	0.00	0.00	0.00
Sum				0.00	0.00	0.00
				62,508,942.24	8,523,870.75	71,032,812.99
4114	D	-	TFMA53110010	0.00	13,704.11	13,704.11
			TFMA58004200	0.00	19,251,000.00	19,251,000.00
Sum				0.00	19,264,704.11	19,264,704.11
4166	D	-	TFMA57652500	-7,332,347.84	1,500,000.00	-5,832,347.84
Sum				-7,332,347.84	1,500,000.00	-5,832,347.84
4167	D	-	TFMA57652500	0.00	-1,500,000.00	-1,500,000.00
Sum				0.00	-1,500,000.00	-1,500,000.00
4201	-	-	-	53,268,108.88	0.00	53,268,108.88
Sum				53,268,108.88	0.00	53,268,108.88
4394	D	-	TFMA53110010	0.00	-13,704.11	-13,704.11
			TFMA58004200	0.00	-19,251,000.00	-19,251,000.00
			XXXXXXXXXXXX	-45,935,761.04		-45,935,761.04
	Sum BEA			-45,935,761.04	-19,264,704.11	-65,200,465.15
Sum				-45,935,761.04	-19,264,704.11	-65,200,465.15
				0.00	0.00	0.00

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

TFM SAR FN Monthly Reports Jenny - FACTS II ATB Enter Fund Like : 'TFM8861%' , Period Name : '2013-03' , Period N

Fund:TFM8861DEXXXXXX

USSGL	BEA Category	Year of BA	FY Beginning Balance	FY Activity	FY Ending Balance
1010	-	-	4,290,266.00	0.00	0.00
1610	-	-	48,977,842.88	22,054,766.04	71,032,812.99
1611	-	-	0.00	0.00	0.00
			0.00	71,032,812.99	71,032,812.99
4114	D	-	0.00	19,264,704.11	19,264,704.11
4166	D	-	-7,332,347.84	1,500,000.00	-5,832,347.84

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

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	0.00	1,330,658,660.75	1,330,658,660.75	0.00			0.00
1342	-	INTEREST RECEIVABLE - INVESTMENTS	0.00	2,870.75	2,870.75	0.00			0.00
1610	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	62,508,942.24	1,330,658,660.75	1,322,134,790.00	71,032,812.99			71,032,812.99
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	0.00	0.00	-5,832,347.84	2	5,832,347.84	0.00
3310	-	CUMULATIVE RESULTS OF OPERATIONS	-45,935,897.09	0.00	0.00	-45,935,897.09	3	5,832,347.84	1
	-	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	3	5,832,347.84	3
5311	TFM5311001	INTEREST ON INVESTMENTS	-10,697.31	0.00	2,870.75	-13,568.06			-13,568.06
5765	TFM5765250	TRANSFERS TO CORPS OF ENGINEERS	0.00	0.00	0.00	0.00	1	7,332,347.84	2
5800	TFM5800420	EXCISE TAXES	-10,730,000.00	0.00	8,521,000.00	-19,251,000.00			-19,251,000.00
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
TOTAL			0.00	2,661,320,192.25	2,661,320,192.25	0.00		18,997,043.52	18,997,043.52

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:
\$ 5,832,347.84
- 3 To reclassify the current payable as Program Agency Equity.

Inland Waterways Trust Fund
96X8861
Schedule of Assets & Liabilities (Unaudited)
December 31, 2012

ASSETS

Fund Balance with Treasury	\$	0.00
Interest Receivable		0.00
Other Receivable		0.00
Investments (Net)		<u>71,032,812.99</u>
TOTAL ASSETS	\$	<u><u>71,032,812.99</u></u>

LIABILITIES

Program Agency Equity:		
Available	\$	5,832,347.84
Other		<u>65,200,465.15</u>
TOTAL LIABILITIES	\$	<u><u>71,032,812.99</u></u>

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

REVENUES

Interest Revenue	\$ 13,568.06
Tax Revenue	19,251,000.00
Gain on Sale of Investments	0.00
Total Revenues	\$ <u>19,264,568.06</u>

DISPOSITION OF REVENUES

Transfers to Program Agencies	\$ <u>1,500,000.00</u>
Total Disposition of Revenues	\$ <u>1,500,000.00</u>

<i>NET INCREASE / (DECREASE) IN PROGRAM AGENCY EQUITY</i>	\$ <u><u>17,764,568.06</u></u>
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Inland Waterways Trust Fund
 96X8861
 2150 Payable Detail (Unaudited)
 December 31, 2012

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	0.00
Transfers to 96-20X8861	0.00
Balance as of 02/28/13	5,832,347.84
New Authority	0.00
Transfers to 96-20X8861	0.00
Balance as of 03/31/13	5,832,347.84
New Authority	0.00
Transfers to 96-20X8861	0.00
Balance as of 04/30/13	5,832,347.84
New Authority	0.00
Transfers to 96-20X8861	0.00
Balance as of 05/31/13	5,832,347.84
New Authority	0.00
Transfers to 96-20X8861	0.00
Balance as of 06/30/13	5,832,347.84
New Authority	0.00
Transfers to 96-20X8861	0.00
Balance as of 07/31/13	5,832,347.84
New Authority	0.00
Transfers to 96-20X8861	0.00
Balance as of 08/31/13	5,832,347.84
New Authority	0.00
Transfers to 96-20X8861	0.00
Balance as of 09/30/13	5,832,347.84
 Total New Authority	 0.00
Total Transfers	(1,500,000.00)
Total Obligation Authority	7,332,347.84