

Harbor Maintenance Trust Fund

20X8863

Table of Contents

	Page(s)
Noteworthy News	2
Trial Balance	3
Balance Sheet	4
Income Statement	5
Budget Reconciliation	6
FACTS II Adjusted Trial Balance	7
Payable Information	8
Attest Adjusted Trial Balance	9
Attest Schedule of Assets and Liabilities	10
Attest Schedule of Activity	11

Harbor Maintenance Trust Fund

20X8863

Noteworthy News

- 1. Beginning with the October 2005 financial statements, the FACTS II Adjusted Trial Balance will replace the Budget Reconciliation Summary and the Post Closing Budget Reconciliation.**

**Harbor Maintenance Trust Fund
20X8863
Trial Balance (Final)
September 30, 2005 Through October 31, 2005**

RUN DATE: 11/16/05
RUN TIME: 06:54:49

GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS				
1010 CASH	78,340,403.20	4,838,472,592.67	4,813,731,694.74	103,081,301.13
1340 ACCRUED INCOME RECEIVABLE	13,592,492.20	10,115,498.29	264,514.52	23,443,475.97
1610 PRINCIPAL ON INVESTMENTS	2,621,180,000.00	4,752,723,000.00	4,734,640,000.00	2,639,263,000.00
1611 DISCOUNT ON PURCHASE	(5,952,205.95)	0.00	0.00	(5,952,205.95)
1612 PREMIUM ON PURCHASE	138,430,207.04	4,452,411.56	0.00	142,882,618.60
1613 AMORTIZATION DISC/PREM	(62,654,546.59)	954,289.33	3,357,915.46	(65,058,172.72)
TOTAL ASSETS	2,782,936,349.90	9,606,717,791.85	9,551,994,124.72	2,837,660,017.03
LIABILITIES				
2150 LIABILITY FOR ALLOCATION	0.00	56,116,666.63	674,000,000.00	617,883,333.37
TOTAL LIABILITIES	0.00	56,116,666.63	674,000,000.00	617,883,333.37
TOTAL NET ASSETS	2,782,936,349.90	9,662,834,458.48	10,225,994,124.72	2,219,776,683.66
CAPITAL				
3310 PRIOR UNDISTRIBUTED INC	2,782,936,349.90	0.00	0.00	2,782,936,349.90
TOTAL CAPITAL	2,782,936,349.90	0.00	0.00	2,782,936,349.90
INCOME				
5311 INTEREST ON INVESTMENTS	0.00	704,131.07	10,867,302.54	10,163,171.47
5800 TAX ON IMPORTS	0.00	0.00	77,411,352.39	77,411,352.39
5800 TAX ON EXPORTS	0.00	0.00	2,457.48	2,457.48
5800 TAX ON DOMESTICS	0.00	0.00	5,035,298.16	5,035,298.16
5800 TAX ON PASSENGERS	0.00	0.00	855,280.49	855,280.49
5800 TAX ON FOREIGN TRADE	0.00	0.00	19,776,399.90	19,776,399.90
5311 AMORTIZATION/ACCRETION	0.00	3,357,915.46	954,289.33	(2,403,626.13)
TOTAL INCOME	0.00	4,062,046.53	114,902,380.29	110,840,333.76
EXPENSES				
5765 TRANSFER TO CORPS OF ENGINEERS	0.00	730,116,666.63	56,116,666.63	674,000,000.00
TOTAL EXPENSES	0.00	730,116,666.63	56,116,666.63	674,000,000.00
TOTAL EQUITY	2,782,936,349.90	734,178,713.16	171,019,046.92	2,219,776,683.66
BALANCE	0.00	10,397,013,171.64	10,397,013,171.64	0.00

**Harbor Maintenance Trust Fund
20X8863
Balance Sheet (Final)
October 31, 2005**

ASSETS

Undisbursed Balances

Funds Available for Investment	\$ <u>103,081,301.13</u>	\$ 103,081,301.13
--------------------------------	--------------------------	-------------------

Receivables

Interest Receivable	\$ <u>23,443,475.97</u>	\$ 23,443,475.97
---------------------	-------------------------	------------------

Investments

1 Principal On Investments	\$ 2,639,263,000.00	
Discount on Purchase	(5,952,205.95)	
Premium on Purchase	142,882,618.60	
Amortization Disc/Prem	<u>(65,058,172.72)</u>	
Net Investments	\$ <u>2,711,135,239.93</u>	

TOTAL ASSETS		\$ <u><u>2,837,660,017.03</u></u>
---------------------	--	--

LIABILITIES & EQUITY

Liabilities

Other Liabilities	\$ 617,883,333.37	
		\$ 617,883,333.37

Equity

Beginning Balance	\$ 2,782,936,349.90	
Net Change	<u>(563,159,666.24)</u>	
Total Equity	\$ <u>2,219,776,683.66</u>	

TOTAL LIABILITIES & EQUITY		\$ <u><u>2,837,660,017.03</u></u>
---------------------------------------	--	--

Footnotes:

1 Details about principal holdings and investment transaction data can be viewed at <http://www.federalinvestments.gov/dfi/dfifederalinvestreports.htm>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: November 16, 2005

**Harbor Maintenance Trust Fund
20X8863
Income Statement (Final)
October 1, 2005 Through October 31, 2005**

RECEIPTS

	<u>Current Month</u>	<u>Year-To-Date</u>
Revenue		
Tax on Domestic	\$ 5,035,298.16	\$ 5,035,298.16
Tax on Exports	2,457.48	2,457.48
Tax on Foreign Trade	19,776,399.90	19,776,399.90
Tax on Imports	77,411,352.39	77,411,352.39
Tax on Passengers	855,280.49	855,280.49
Gross Revenue	<u>\$ 103,080,788.42</u>	<u>\$ 103,080,788.42</u>
Investment Income		
Interest on Investments	7,759,545.34	7,759,545.34
Total Investment Income	<u>\$ 7,759,545.34</u>	<u>\$ 7,759,545.34</u>
Net Receipts	<u>\$ 110,840,333.76</u>	<u>\$ 110,840,333.76</u>

DISBURSEMENTS

NonExpenditure Transfers		
Transfers to Corps of Engineers	\$ 674,000,000.00	\$ 674,000,000.00
Total NonExpenditures	<u>\$ 674,000,000.00</u>	<u>\$ 674,000,000.00</u>
Total Disbursements	<u>\$ 674,000,000.00</u>	<u>\$ 674,000,000.00</u>
NET INCREASE/(DECREASE)	<u>\$ (563,159,666.24)</u>	<u>\$ (563,159,666.24)</u>

Footnotes

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

Interest on Investments Cash Basis:	\$ (4,140,223.86)	\$ (4,140,223.86)
-------------------------------------	-------------------	-------------------

Harbor Maintenance Trust Fund
20X8863
Budget Reconciliation (Final)
October 31, 2005

<u>Security Number/ Account Number</u>	<u>Mandatory/ Discretionary</u>	<u>TITLE</u>	<u>AMOUNT</u>
		Interest on Investments (Cash)	(4,140,223.86)
5800		Tax on Imports	77,411,352.39
5800		Tax on Exports	2,457.48
5800		Tax on Domestics	5,035,298.16
5800		Tax on Passengers	855,280.49
5800		Tax on Foreign Trade	19,776,399.90
411400	D	Appropriated Trust Fund Receipts	<u>98,940,564.56</u>
416600	D	Allocations of Realized Authority - To Be Transferred From Invested Balances	<u>(617,883,333.37)</u>
		Transfers to Corps of Engineers	(56,116,666.63)
416700	D	Allocations of Realized Authority - Transferred From Invested Balances	<u>(56,116,666.63)</u>
		Transfers to Customs	0.00
		Transfers to SLSDC	0.00
412900	D	Amounts Approp from Specific Treasury - MTF TAFS - Transfers Out	<u>0.00</u>
412700	D	Amounts Approp from Specific Treasury - MTF TAFS - Payable	<u>0.00</u>
439400	D	B Receipts Unavailable For Obligation Upon Collection	<u>(2,693,374,997.25)</u>
		Rescined Amount from FY 2005	(193,200.00)
		Interest on Investments (Cash)	4,140,223.86
580000		Tax on Imports	(77,411,352.39)
580000		Tax on Exports	(2,457.48)
580000		Tax on Domestics	(5,035,298.16)
580000		Tax on Passengers	(855,280.49)
580000		Tax on Foreign Trade	(19,776,399.90)
576525		Transfers to Corps of Engineers	674,000,000.00
439400	D	Receipts Unavailable For Obligation Upon Collection	<u>(2,118,508,761.81)</u>
420100	B	Total Actual Resources - Collected	<u>2,693,568,197.25</u>
		Fund Balance with Treasury	103,081,301.13
		Investments at Par	2,639,263,000.00
		Less Discount @ Purchase	(5,952,205.95)
		Other Payables	(617,883,333.37)
		Total Assets and Liabilities	<u>2,118,508,761.81</u>
		Total Net Assets = 4394 +4124	<u>(2,118,508,761.81)</u>
			<u>0.00</u>

Harbor Maintenance Trust Fund
20X8863
FACTS II Adjusted Trial Balance Report (Final)
October 31, 2005

<u>SGL Account</u>	<u>SGL Account Name</u>	<u>B/E</u>	<u>M/D</u>	<u>B/N</u>	<u>Amount</u>
1010	Fund Balance With Treasury	E			\$103,081,301.13
1610	Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt	B			2,621,180,000.00
1610	Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt	E			2,639,263,000.00
1611	Discount on U.S. Treasury Securities Issued by the Bureau of Public Debt	E			(5,952,205.95)
4114	Appropriated Trust Fund Receipts	E	D		98,940,564.56
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D		0.00
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D		(617,883,333.37)
4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D		(56,116,666.63)
4201	Total Actual Resources - Collected	B			2,693,568,197.25
4201	Total Actual Resources - Collected	E			2,693,568,197.25
4384	Temporary Reduction Returned by Appropriation	B	D		(193,200.00)
4384	Temporary Reduction Returned by Appropriation	E	D		0.00
4394	Receipts Unavailable For Obligation Upon Collection	B	D		(2,693,374,997.25)
4394	Receipts Unavailable For Obligation Upon Collection	E	D		(2,118,508,761.81)
					\$0.00

B/E Beginning / Ending Balance
M/D Mandatory / Discretionary
B/N Balance / New

Harbor Maintenance Trust Fund
 20X8863
 2150 Payable Detail (Final)
 October 31, 2005

2150 Payable	As of 09/30/05	Transfers 10/05	New Authority	Balance 10/05
Transfers to Customs	0.00	0.00	0.00	0.00
Transfers to SLSDC	0.00	0.00	0.00	0.00
Transfers to COE	0.00	(56,116,666.63)	674,000,000.00	617,883,333.37
Total	0.00	(56,116,666.63)	674,000,000.00	617,883,333.37
Current Payable	0.00	(56,116,666.63)	674,000,000.00	617,883,333.37

Harbor Maintenance Trust Fund
20X8863
Attest Adjusted Trial Balance (Final)
September 30, 2005 Through October 31, 2005

RUN DATE: 11/16/05
RUN TIME: 06:54:49

GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	ATTEST ADJUSTING DEBITS	ATTEST ADJUSTING CREDITS	ATTEST ENDING BALANCE
ASSETS							
1010 CASH	78,340,403.20	4,838,472,592.67	4,813,731,694.74	103,081,301.13	0.00	0.00	103,081,301.13
1340 ACCRUED INCOME RECEIVABLE	13,592,492.20	10,115,498.29	264,514.52	23,443,475.97	0.00	0.00	23,443,475.97
1610 PRINCIPAL ON INVESTMENTS	2,621,180,000.00	4,752,723,000.00	4,734,640,000.00	2,639,263,000.00	0.00	0.00	2,639,263,000.00
1611 DISCOUNT ON PURCHASE	(5,952,205.95)	0.00	0.00	(5,952,205.95)	0.00	0.00	(5,952,205.95)
1612 PREMIUM ON PURCHASE	138,430,207.04	4,452,411.56	0.00	142,882,618.60	0.00	0.00	142,882,618.60
1613 AMORTIZATION DISC/PREM	(62,654,546.59)	954,289.33	3,357,915.46	(65,058,172.72)	0.00	0.00	(65,058,172.72)
TOTAL ASSETS	2,782,936,349.90	9,606,717,791.85	9,551,994,124.72	2,837,660,017.03	0.00	0.00	2,837,660,017.03
LIABILITIES							
2150 LIABILITY FOR ALLOCATION	0.00	56,116,666.63	674,000,000.00	617,883,333.37	1,2	617,883,333.37	0.00
TOTAL LIABILITIES	0.00	56,116,666.63	674,000,000.00	617,883,333.37		617,883,333.37	0.00
TOTAL NET ASSETS	2,782,936,349.90	9,662,834,458.48	10,225,994,124.72	2,219,776,683.66	617,883,333.37	0.00	2,837,660,017.03
CAPITAL							
3310 PRIOR UNDISTRIBUTED INC	2,782,936,349.90	0.00	0.00	2,782,936,349.90	3	617,883,333.37	2,165,053,016.53
PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	3	617,883,333.37	617,883,333.37
TOTAL CAPITAL	2,782,936,349.90	0.00	0.00	2,782,936,349.90	617,883,333.37	617,883,333.37	2,782,936,349.90
INCOME							
5311 INTEREST ON INVESTMENTS	0.00	704,131.07	10,867,302.54	10,163,171.47	0.00	0.00	10,163,171.47
5800 TAX ON IMPORTS	0.00	0.00	77,411,352.39	77,411,352.39	0.00	0.00	77,411,352.39
5800 TAX ON EXPORTS	0.00	0.00	2,457.48	2,457.48	0.00	0.00	2,457.48
5800 TAX ON DOMESTICS	0.00	0.00	5,035,298.16	5,035,298.16	0.00	0.00	5,035,298.16
5800 TAX ON PASSENGERS	0.00	0.00	855,280.49	855,280.49	0.00	0.00	855,280.49
5800 TAX ON FOREIGN TRADE	0.00	0.00	19,776,399.90	19,776,399.90	0.00	0.00	19,776,399.90
5311 AMORTIZATION/ACCRETION	0.00	3,357,915.46	954,289.33	(2,403,626.13)	0.00	0.00	(2,403,626.13)
TOTAL INCOME	0.00	4,062,046.53	114,902,380.29	110,840,333.76	0.00	0.00	110,840,333.76
EXPENSES							
5765 TRANSFER TO CORPS OF ENGINEERS	0.00	730,116,666.63	56,116,666.63	674,000,000.00	0.00	1	617,883,333.37
TOTAL EXPENSES	0.00	730,116,666.63	56,116,666.63	674,000,000.00	0.00	617,883,333.37	56,116,666.63
TOTAL EQUITY	2,782,936,349.90	734,178,713.16	171,019,046.92	2,219,776,683.66	617,883,333.37	1,235,766,666.74	2,837,660,017.03
BALANCE	0.00	10,397,013,171.64	10,397,013,171.64	0.00	1,235,766,666.74	1,235,766,666.74	0.00

Footnotes

1 To reverse the current payable \$617,883,333.37 to convert the "Transfer to Corps of Engineers" account into a cash basis figure.

2 To reverse the current payable \$0.00 to convert the "Transfer to SLSDC" account into a cash basis figure.

2 To reclassify the current payable of \$617,883,333.37 as Program Agency Equity.

**Harbor Maintenance Trust Fund
20X8863
Schedule of Assets & Liabilities (Final)
October 31, 2005**

ASSETS

Undisbursed Balances

Funds Available for Investment	\$ <u>103,081,301.13</u>	\$ 103,081,301.13
--------------------------------	--------------------------	-------------------

Receivables

Interest Receivable	\$ <u>23,443,475.97</u>	\$ 23,443,475.97
---------------------	-------------------------	------------------

Investments

Net Investments	\$ <u>2,711,135,239.93</u>	\$ <u>2,711,135,239.93</u>
-----------------	----------------------------	----------------------------

TOTAL ASSETS	\$	<u><u>2,837,660,017.03</u></u>
---------------------	-----------	---------------------------------------

LIABILITIES

Program Agency Equity

Available	\$ <u>617,883,333.37</u>	\$ 617,883,333.37
-----------	--------------------------	-------------------

Other:

Beginning Balance	\$ 2,165,053,016.53	
-------------------	---------------------	--

Net Change	\$ <u>54,723,667.13</u>	
------------	-------------------------	--

Total Equity	\$	<u>2,219,776,683.66</u>
---------------------	-----------	--------------------------------

TOTAL LIABILITIES & EQUITY	\$	<u><u>2,837,660,017.03</u></u>
---------------------------------------	-----------	---------------------------------------

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: November 16, 2005

**Harbor Maintenance Trust Fund
20X8863
Schedule of Activity (Final)
For the Period October 1, 2005 Through October 31, 2005**

REVENUES

		Year-To-Date
Interest Revenue	\$	7,759,545.34
Penalties, Fines, and Administrative Fees		
Donated Revenue		
Transfers In from Program Agencies		
Tax Revenue		103,080,788.42
Tax Refunds		
Cost Recoveries		
Other Income		
Total Revenues	\$	<u>110,840,333.76</u>

DISPOSITION OF REVENUES

Transfers to Program Agencies	\$	<u>56,116,666.63</u>
Total Disposition of Revenues	\$	<u>56,116,666.63</u>
	\$	<u><u>54,723,667.13</u></u>

Footnotes

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

Interest on Investments: Cash Basis	\$	(4,140,223.86)
-------------------------------------	----	----------------

2 Non-expenditure transfers are reported on the cash basis.