

**ANNUAL REPORT TO CONGRESS
ON THE
STATUS OF THE HARBOR MAINTENANCE TRUST FUND
FOR
FISCAL YEAR 1997**

August 1998

Rev 9 Feb 99



SECRETARY OF THE ARMY
WASHINGTON

March 31, 1999

Honorable John H. Chafee
Chairman
Committee on Environment
and Public Works
United States Senate
Washington, D.C. 20510-3401

Dear Mr. Chairman:

The enclosed report is provided in compliance with Section 330 of the Water Resources Development Act of 1992, Public Law 102-580. This "Annual Report to Congress on the Status of the Harbor Maintenance Trust Fund" covers the status of the Harbor Maintenance Fee and Trust Fund of Fiscal Year 1997.

The Harbor Maintenance Fee and Trust Fund program has successfully provided 100 percent of the operations and maintenance expenditures for those activities of the St. Lawrence Seaway Development and the Army Corps of Engineers which benefit commercial navigation. However, the U. S. Supreme Court on March 31, 1998, unanimously affirmed the 1995 ruling by the U. S. Court of International Trade on *U. S. Shoe Corp., v. The United States*, that the Harbor Maintenance Tax violates the Export Clause of the Constitution.

The Administration is developing a replacement to the Harbor Maintenance Tax. Members of your committee staff are periodically briefed and receive guidance on Harbor Maintenance Tax replacements.

I believe that the enclosed report includes all of the information required under the law and provides an excellent evaluation of the Trust Fund, including its administration use and prospects for the future.

Sincerely,

A handwritten signature in black ink, appearing to read "Louis Caldera", with a long horizontal flourish extending to the right.

Louis Caldera

Enclosure



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY
CIVIL WORKS
108 ARMY PENTAGON
WASHINGTON DC 20310-0108
22 MAR 1999

MAR 31 1999

MEMORANDUM FOR THE SECRETARY OF THE ARMY

APPROVED BY
SECRETARY OF THE ARMY

SUBJECT: Submission of the 1997 Annual Report to Congress on the
Status of the Harbor Maintenance Trust Fund – ACTION MEMORANDUM

At Tab A and Tab B are letters for your signature transmitting to Congress the "Annual Report to Congress on the Status of the Harbor Maintenance Trust Fund for Fiscal Year 1997". Section 330 of the Water Resources Development Act of 1992, Public Law 105-580, requires the President to submit this report to Congress annually. The authority for you to send this report to Congress has been delegated from the President, to the Secretary of Defense, and in turn to you, since 14 May 1994. Tab C.

The report, normally submitted in July, was delayed to incorporate information regarding the 31 March 1998, U.S. Supreme Court decision confirming that levying a tax on the value of commercial cargo loaded for export violated the Export Clause of the Constitution. As a result of the U.S. Supreme Court decision, collections of the Harbor Maintenance Tax was halted on 25 April 1998. The report can be found at Tab D, and has been approved for submission to Congress by the Office of Management and Budget.

I recommend that you sign the letters at Tab A and Tab B.

Joseph W. Westphal
Assistant Secretary of the Army
(Civil Works)

Attachments

ROBERT B. LEES, JR.
Lieutenant Colonel, GS
Military Assistant to the
Secretary of the Army

**ANNUAL REPORT TO CONGRESS ON THE STATUS OF
THE HARBOR MAINTENANCE TRUST FUND
FOR FISCAL YEAR 1997**

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**ANNUAL REPORT TO CONGRESS ON THE
STATUS OF THE HARBOR MAINTENANCE TRUST FUND
FOR FISCAL YEAR 1997**

EXECUTIVE SUMMARY

The Harbor Maintenance Tax (HMT) and Trust Fund (HMTF) were established by Title XIV of the Water Resources Development Act (WRDA) of 1986 (P.L. 99-662). The HMT is applied as a 0.125 percent *ad valorem* fee on the value of commercial cargo transported on vessels using Federally maintained navigation projects. HMT revenues collected by the U.S. Customs Service are transferred to the HMTF for disbursement upon appropriation by Congress. Currently, 100 percent of the U.S. Army Corps of Engineers (USACE) eligible operations and maintenance (O&M) expenditures for commercial navigation are recovered from the HMTF, along with 100 percent of the O&M cost of the St. Lawrence Seaway by the St. Lawrence Seaway Development Corporation (SLSDC). Beginning in Fiscal Year 1998 the Federal share of construction for USACE dredged material disposal sites will also be recovered from the HMTF (Section 201 WRDA 1996).

Federally maintained navigation channels and associated facilities are vital to the waterborne transportation of American trade goods and essential to U.S. economic competitiveness within the global marketplace. Since 1987 the HMTF has successfully supported the O&M of approximately 650 commercial navigation projects maintained by the Federal government. These projects facilitate safe, reliable and cost-effective conveyance of waterborne vessels at approximately 300 coastal ports, 55 Great Lakes ports, 25 inland harbors, and the St. Lawrence Seaway. In **1997**, U.S. waterborne commerce exceeded **2.33 billion tons**, including **788 million tons of imports**, **432 million tons of exports**, and **1.11 billion tons of domestic trade**.

To operate and maintain navigable waterways within the Nation's ports and harbors the USACE has removed an average of 240 million cubic yards of dredged material from Federal channels annually over the last ten years (FY 1988-97). Private contractors have accomplished almost 78 percent of this work. In **FY 1997** navigation maintenance dredging totaled approximately **253 million cubic yards** of material.

Deposits into the HMTF during **FY 1997** totaled **\$789,166,000**, including **\$735,534,000 in HMTF receipts** and **\$53,632,000 in interest**. **Transfers** from the HMTF totaled **\$591,851,000** in **FY 1997**. These transfers included: **\$578,336,000** to the USACE for the operation and maintenance (O&M) of Federal harbor projects; **\$10,322,000** to the SLSDC for the O&M of the U.S. portion of the St. Lawrence Seaway; **\$193,000** to the Department of Transportation for SLSDC rent payments; and, **\$3 million** to the Department of Treasury, U.S. Customs Service for expenses incurred in the administration of the HMT.

Increases in revenue into the HMTF continue to exceed transfers out of the fund, which has motivated, in part, lawsuits from exporters and complaints from the international community. The growing surplus is a continuing concern to the Federal government. Administrative efforts to reduce the level of the HMT and fund related maritime services provided by the Federal government have been unsuccessful to date.

On March 31, 1998 the **U.S. Supreme Court** affirmed the 1995 ruling by the U.S. Court of International Trade (CIT) on *U.S. Shoe Corp., v. The United States*, that the **HMT violates the Export Clause of the Constitution**. The Court held that the *ad valorem* basis of the HMT does not provide the required connection between the services provided by the Government and the compensation it receives in order to qualify as a user fee. The Court noted, however, that the Export Clause does not prohibit a user fee,

provided the fee is designed as fair compensation for the Government supplied services.

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Subsequent to the Supreme Court's *U.S. Shoe* decision the CIT halted **HMT collections on exports on April 25, 1998**. There is currently no precise estimate of the magnitude of eligible refunds. There are about 5,700 HMT cases currently pending before the CIT and several important issues relating to the scope of the refunds remain outstanding. The last day claimants could file for a refund was October 15, 1998.

Historically, approximately 60 percent of the O&M costs for port and harbor projects were borne by importers who market their products to U.S. consumers, with exporters contributing about 30 percent. The remaining 10 percent was collected from domestic and foreign trade zone cargo and passengers subject to the tax. The *U.S. Shoe* decision struck down the HMT only as it applies to exports, and the U.S. Government is statutorily required to continue collecting the HMT from other cargo and passenger categories, including imports. Therefore, after *U.S. Shoe*, almost **85 percent** of HMT collections are expected to be from **imports**, with the remaining domestic, foreign trade zone, and passenger categories now representing just under 15 percent of HMT revenues.

On February 6, 1998 the European Union (EU) requested **WTO consultations** with the United States on the HMT's impact on U.S. imports. The EU claims that the HMT violates several articles of the *General Agreement on Tariffs and Trade (GATT)*, 1994. Consultations have begun with the EU and other WTO members. At this time it is not known to what extent the EU will move forward in the WTO dispute settlement process.

The Justice Department has ruled that the refunds to be paid to exporters will not be drawn out of the HMTF. The refunds will be paid out of the fund established by 31 U.S.C. 1322, which allows repayments of amounts which have erroneously been collected into the Treasury. Nevertheless, much uncertainty exists with regard to the future balance of the Trust Fund because of the remaining outstanding issues associated with the ongoing GATT action and continuing legal challenges to the HMT as applied to the remaining collection categories.

Within this context, the current balance available in the Trust Fund, in conjunction with the revenue stream remaining from HMT collections on imports, domestic shipments, passengers and foreign trade zone cargo, should be sufficient to recover eligible expenditures from the HMTF until an alternative funding source is in place, assuming that future collections continue to be applied to import and domestic shipments. In the meantime, an interagency working group led by the Office of Management and Budget (OMB) is formulating recommendations for a replacement to the HMT.

Table ES-1 displays a summary of HMTF revenues and transfers for FY 1997 and projected operations through FY 2002, **based on the FY 1999 budget request**, but adjusted by the U.S. Department of Treasury to reflect the halting of HMT collections on exports. This forecast indicates that even without collection of the HMT on export cargo, the fund surplus could exceed \$1.5 billion by the end of FY 2000. Note again, however, that this forecast remains highly uncertain in light of the above mentioned issues.

It is also noted that these projections do not include any adjustments reflecting assumptions regarding a future alternative funding source, as this issue is beyond the scope of this report on FY 1997 operations of the HMTF. Outyear estimates do, however, include the recovery of the Federal cost of facilities constructed for the disposal of dredged materials from the maintenance of commercial navigation channels and harbors in accord with Section 201 of WRDA 1996.

**Table ES-1 - Harbor Maintenance Trust Fund Revenues and Transfers:
Actual (Fiscal Year 1997) and Projected (Fiscal Years 1998 -2002)**

(thousands of dollars)

(\$000)	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002
Initial Balance	\$ 866,063	\$ 1,106,000	\$ 1,307,000	\$ 1,484,000	\$ 1,550,000	\$ 1,655,000
Revenues (HMT & Interest)	789,166	713,000	655,000	701,000	748,000	801,000
Total Available	1,655,230	1,819,000	1,962,000	2,185,000	2,298,000	2,456,000
Transfers (Expenditures)	549,502	512,000	478,600	635,200	643,200	678,200
Surplus/(Deficit)	\$1,105,728	\$ 1,307,000	\$ 1,484,000	\$ 1,550,00	\$ 1,655,000	\$ 1,778,000

FY 1997 amount from the Funds Accounting Branch, Financial Management Services, Dept. Treasury. Projections are based on **FY 1999 Budget Request**, with revenues adjusted to reflect halting of HMT collections on exports after *U.S. Shoe*. Revenue estimates from the Department of Treasury, Office of Tax Analysis.

**ANNUAL REPORT TO CONGRESS ON THE
STATUS OF THE HARBOR MAINTENANCE TRUST FUND
FOR FISCAL YEAR 1997**

BACKGROUND

1. **Authority.** This report is provided in compliance with Section 330 of the Water Resources Development Act of 1992 (P.L. 102-580). This is the sixth *Annual Report to Congress* on the status of the Harbor Maintenance Tax (HMT) and Trust Fund (HMTF). These reports are required to cover the financial condition and results of operations of the fund for the past fiscal year and its expected condition and operations over the next five years. Previous reports covered the HMTF status for Fiscal Years (FYs) 1992-96. (Note that the fourth and fifth reports were completed as a consolidated status for FYs 1995-96.)

2. **Introduction.** The HMT and HMTF were established by Title XIV of the Water Resources Development Act (WRDA) of 1986 (P.L. 99-662). The HMT is applied as an *ad valorem* basis on the value of commercial cargo involved in “*any port use*” of Federally maintained navigation projects. The term “*port use*” is defined in Section 1401 of WRDA 1986 [26 USC 4462] as the loading or unloading of commercial cargo to or from a commercial vessel at a port. “*Port*” is defined as any channel or harbor (or component thereof) in the United States which: (a) is not an inland waterway and (b) is open to public navigation. The “*commercial cargo*” subject to the fee is defined as any cargo transported on a commercial vessel, including passengers transported for compensation or hire, but not including bunker fuel, ship’s stores, sea stores, the legitimate equipment necessary for the operation of a vessel, nor any fish or other aquatic animal life caught and not previously landed on shore.

3. WRDA 1986 also set forth a number of exclusions from the above definitions. For the purposes of the Act ferries are not considered as commercial vessels; no tax is imposed on cargo moving to and from Alaska, Hawaii and other U.S. possessions (except for Alaskan crude oil, which is subject to the HMT); and, the *ad valorem* tax is not imposed on any cargo associated with vessel movements to or from the inland waterways fuel taxed system. Thus, although there are certain exceptions, the tax is generally imposed against most imports, exports, domestic shipments, foreign trade zone cargo, and passengers.

4. Monies collected by the U.S. Customs Service pursuant to the Act are transferred to the HMTF for disbursement upon further appropriation by Congress. The Act authorizes 100 percent of the U.S. Army Corps of Engineers (USACE or Corps) eligible operations and maintenance (O&M) expenditures for commercial navigation to be recovered from the HMTF, along with 100 percent of the expenditures by the St. Lawrence Seaway Development Corporation (SLSDC) for the maintenance of the Seaway. The list of ports subject to the HMT is defined and administered by the Customs Service. Costs recovered from the HMTF include the Corps O&M expenditures for commercial navigation projects, except those on the inland waterways fuel taxed system. The dredging of navigable channels is the primary maintenance activity for which USACE expenditures are recovered from the HMTF. (For additional background, refer to the *First Annual Report to Congress*, which covers the origin and history of the HMTF.)

5. **HMT Rate.** Section 1402 of WRDA 1986 [26 USC 4461] originally established an *ad valorem* rate of 0.04 percent of the value of the cargo subject to the tax. The revenue generated from this 0.04 percent tax rate was intended to be sufficient to recover not more than 40 percent of eligible U.S. Army Corps of Engineers O&M costs assigned to commercial navigation, and 100 percent of the SLSDC's eligible O&M costs for the St. Lawrence Seaway. However, Section 11214 of the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508) subsequently increased the HMT from 0.04 to 0.125 percent, effective January 1, 1991, in conjunction with the authorized increase in the recovery level of the Corps O&M expenditures on behalf of commercial navigation up to 100 percent in accord with and Section 316 of WRDA 1990 (P.L. 101-640).

6. **Summary of HMTF Operations in FY 1997.** Deposits into the HMTF during **FY 1997** totaled **\$789,166,000**. These deposits consisted of **\$735,534,000** in HMT receipts, and **\$53,632,000** in interest. Fiscal Year 1997 transfers from the HMTF totaled **\$549,502,000**. HMTF revenues and transfers will be discussed in more detail later in the report. In summary, the FY 1997 transfers included:

- o **\$ 535,987,000** to the U.S. Army Corps of Engineers for the operation and maintenance of Fed
- o **\$ 10,322,000** to the St. Lawrence Seaway Development Corporation (SLSDC) for the opera
- o **\$ 193,000** to the Department of Transportation for SLSDC rent payments; and
- o **\$ 3,000,000** to the Department of Treasury, U.S. Customs Service for expenses incurred in the

COSTS ELIGIBLE FOR RECOVERY

7. **Defining Expenditures Eligible for Recovery.** Section 210 of WRDA 1986 (P.L. 99-662) specifically authorizes appropriations out of the HMTF for 100 percent of the “*eligible operations and maintenance costs of those portions of the St. Lawrence Seaway operated and maintained by the St. Lawrence Seaway Development Corporation,*” and “*not more than 40 percent*” [amended under Section 316 of WRDA 1990 (P.L. 101-640) to *100 percent*] “*of the eligible operations and maintenance costs assigned to commercial navigation of all harbors and inland harbors within the United States.*”

8. In addition to the recovery of eligible operations and maintenance costs by the USACE and SLSDC, the current 0.125 percent *ad valorem* rate was also intended to be sufficient to reimburse the National Oceanic and Atmospheric Administration (NOAA) for approximately \$45.5 million annually (an amount approximating 0.01 percent of the *ad valorem* tax) for its activities pertaining to commercial navigation. Despite numerous attempts, the authority to withdraw funds from the HMTF has never been obtained by NOAA, and the revenue intended for its use has been accumulating in the HMTF since January 1, 1991.

9. Prior to Fiscal Year 1995, the tolls collected on that portion of the St. Lawrence Seaway under United States jurisdiction were deposited into the HMTF, but then fully rebated back to the vessel operating companies paying the tolls in accordance with Section 805 of WRDA 1986. However, with the passage of Section 339 of Public Law 103-331, the collection of tolls on the U.S. portion of the Seaway were eliminated, effective October 1, 1994. Approximately \$9.55 million in Seaway tolls were rebated back to the vessel operating companies during the last full year of toll collections on the U.S. portion of the Seaway (FY 1994). Toll rebates from the HMTF averaged about \$9.5 million per year from FY 1988 - 1994.

10. **U.S. Army Corps of Engineers Expenditures Eligible for Recovery.** The Corps of Engineers interprets the term “*commercial navigation*” referenced in Section 210 to mean any project authorized by Congress with commercial navigation as an authorized purpose. O&M costs for these projects are accounted by the Corps of Engineers Financial Management System (CEFMS). Transfers for current year expenditures are based on budget estimates, allocated quarterly, with a reconciliation of these estimates made after actual expenditures have been verified; usually about three months after the end of the fiscal year.

11. Typically, most Federal deep and shallow draft harbor projects are “*single-purpose*” commercial navigation projects. All O&M costs for such “*single-purpose*” navigation projects are subject to recovery from the HMTF. There are also some projects with a commercial navigation purpose that have other authorized purposes as well. Such purposes may include recreation, hydropower, flood control, water supply, and other allied water resources uses. For “*multi-purpose*” projects, only expenditures on behalf of commercial navigation are subject to recovery from the fund. Expenditures for other specific purposes, such as hydropower, for example, are not eligible for HMTF monies. All joint-use costs associated with “*multi-purpose*” projects are allocated to the project’s various purposes in proportion to the benefits realized for each purpose. More recently, Section 201 of WRDA 1996 authorized the HMTF to be used to recover the Federal share of construction costs for dredged material disposal facilities associated with the O&M of Federal commercial navigation projects (see paragraph 55).

Table 1
U.S. Army Corps of Engineers Operations and Maintenance
Expenditures Eligible for Recovery from the Harbor Maintenance
Trust Fund by State
(thousands of dollars)

Fiscal Year 1996

Louisiana	\$ 83,960.66	Washington	\$ 20,785.74	Pennsylvania	\$ 6,175.49	Rhode Island	\$ 497.70
Texas	40,709.54	Georgia	19,490.80	Mississippi	4,743.05	Kentucky	313.03
Oregon	39,906.32	Virginia	18,966.65	Minnesota	3,339.23	Connecticut	168.29
Delaware	34,418.08	North Carolina	14,481.30	Alaska	2,461.29	Iowa	93.15
California	33,229.34	Maryland	14,197.71	Tennessee	2,244.59	American Samoa	71.98
New York	32,907.96	Ohio	13,472.14	Indiana	2,128.38	Puerto Rico	44.28
Michigan	29,411.95	South Carolina	11,469.74	Maine	1,274.33	Wash. D.C.	35.05
Florida	27,540.57	Wisconsin	9,956.12	West Virginia	1,060.94	New Hampshire	28.58
New Jersey	26,926.01	Massachusetts	8,506.87	Arkansas	657.87	Hawaii	8.74
Alabama	21,490.39	Illinois	7,506.21	Missouri	594.24	Vermont	0.49

Source: USACE Navigation Cost Recovery Database System, Fiscal Year 1996, results published in *Navigation Operations and Maintenance: Expenditures for Harbors and Waterways, FY 1996*, IWR Report 97-R-2.

Fiscal Year 1997

Louisiana	\$110,200.41	Washington	\$23,783.27	Mississippi	\$ 6,448.29	Missouri	\$ 442.70
California	38,735.60	Ohio	22,147.39	Pennsylvania	5,333.98	Kentucky	363.30
Oregon	37,291.71	North Carolina	21,905.95	Minnesota	3,627.35	New Hampshire	72.32
New York	33,588.41	Georgia	17,914.35	Alaska	3,360.53	Hawaii	67.02
Florida	32,709.56	Maryland	17,557.41	Maine	2,316.85	American Samoa	37.78
Texas	31,721.52	Virginia	14,244.36	Indiana	1,667.59	Wash. D.C.	22.60
Delaware	31,641.56	Massachusetts	10,603.61	West Virginia	1,620.47	Puerto Rico	0.92
Michigan	31,334.42	South Carolina	9,217.93	Rhode Island	1,331.57	Connecticut	0.29
New Jersey	24,817.72	Wisconsin	8,564.53	Tennessee	1,082.20	Iowa	0.00
Alabama	24,076.11	Illinois	7,528.27	Arkansas	936.61	Vermont	0.00

Source: USACE Navigation Cost Recovery Database System, Fiscal Year 1997.

12. In the past, actual prior year expenditures have been used as the basis for recovery transfers for the

following fiscal year. Therefore, the HMTF recovery *transfers* made in **Fiscal Year 1997** were based on the Corps *actual* operation and maintenance (O&M) costs in FY 1996 for eligible navigation projects. The FY 1996 O&M costs totaled **\$535,987,000**.

13. **Table 1** provides a summary of actual O&M expenditures by state for **Fiscal Years 1996 and 1997**. **Appendix A** (beginning on page 25) displays the Corps' *actual* **FY 1997** O&M project expenditures subject to recovery from the HMTF. These costs are displayed on two tables: **Table 1D** presents O&M costs for *deep draft* projects (projects with channel depths greater than 14 feet) and **Table 21S** displays costs for *shallow draft* projects (depths of 14 feet and less). O&M expenditures in both tables are identified by state/territory and by project name.

14. **Table 2** lists the 40 states/territories transporting waterborne shipments in excess of one million tons in 1996. Of course, the cargo movements associated with this commerce include origins and/or final destinations throughout the United States, and thus benefit importers, exporters, and domestic shippers far beyond those states listed. For example, the foreign waterborne commerce originating in or destined for most states is handled by approximately 15 different ports, many located outside the state's own boundaries.

Table 2
U.S. Waterborne Commerce by State in 1996
(millions of short tons)

Louisiana	494.3	New York	95.2	Tennessee	43.9	Connecticut	18.3
Texas	385.6	Virginia	85.9	Virgin Islands	42.5	Maine	18.3
California	181.2	West Virginia	82.9	Wisconsin	38.0	South Carolina	16.3
Ohio	123.5	Kentucky	81.6	Oregon	36.7	Iowa	14.7
Florida	117.4	Indiana	80.3	Puerto Rico	30.0	North Carolina	14.0
Washington	116.9	Michigan	80.3	Missouri	28.2	Arkansas	13.7
Illinois	113.9	Alabama	73.9	Massachusetts	26.0	Rhode Island	8.3
Pennsylvania	108.2	Minnesota	52.2	Delaware	25.8	New Hampshire	3.7
New Jersey	99.0	Maryland	47.9	Hawaii	21.3	Oklahoma	3.4
Alaska	96.0	Mississippi	46.2	Georgia	20.0	Idaho	1.3

Source: *Waterborne Commerce of the United States, Calendar Year 1996, Part 5 - National Summaries*, USACE WCSC

15. Federally maintained navigation channels and associated facilities are vital to the waterborne transportation of American trade goods and essential to the economic viability of the United States within the global marketplace. Total waterborne commerce at United States ports in 1997 exceeded **2.33 billion tons**, including approximately **788 million tons of imports** and **432 million tons of exports**. In addition, **1.11 billion tons of cargo** moved in **domestic trade** through these ports (see **Table 3**).

16. **Table 3** also presents Bureau of the Census data on the annual **value** of U.S. waterborne imports and exports from 1988 through 1997. Data on merchandise shipped through the United States in transit from one foreign country to another, when documented with U.S. Customs, are also reflected in the import/export values. The yearly valuation data is useful in interpreting overall trends in HMT collections based on the *ad valorem* rate of 0.125 percent of cargo value in place since 1991 (see paragraph 36 on “Collections and Receipts” and **Table 4**).

Table 3
U.S. Waterborne Commerce: Annual Tonnage by Category
and Total Value of Imports and Exports, 1988 - 1997

Year	Exports Tonnage <i>millions of tons</i>	Exports Value <i>millions of dollars</i>	Imports Tonnage <i>millions of tons</i>	Imports Value <i>millions of dollars</i>	Domestic Tonnage * <i>millions of tons</i>
1988	426.3	\$ 125,782	549.9	\$ 254,766	1,111.7
1989	448.4	\$ 143,184	589.5	\$ 270,621	1,102.5
1990	441.6	\$ 150,740	600.0	\$ 283,413	1,122.3
1991	458.2	\$ 162,355	555.4	\$ 272,287	1,078.6
1992	450.8	\$ 170,314	586.7	\$ 293,100	1,094.6
1993	411.3	\$ 166,690	648.8	\$ 310,282	1,068.2
1994	396.2	\$ 177,334	719.5	\$ 338,809	1,099.0
1995	474.7	\$ 216,006	672.7	\$ 356,004	1,093.0
1996	450.8	\$ 220,025	732.6	\$ 373,914	1,100.6
1997	432.3	\$ 222,026	788.3	\$ 403,656	1,112.5

Source: Annual Tonnages - *Waterborne Commerce of the United States, Annual*, USACE WCSC. Tons are short tons (2000 lbs)
Value Estimates - U.S. Waterborne Exports & General Imports, U.S. Dept. of Commerce, Bureau of the Census.

* Values of domestic waterborne commerce not available.

17. **Total foreign waterborne trade for 1997** reached a record **1.22 billion tons** (short tons of 2,000 lbs) worth approximately **\$626 billion**. For **waterborne imports**, both the total tonnage and value of **imports** reached record levels in **1997: 788 million tons** worth almost **\$404 billion**. This surpassed the previous record levels for imports in 1996. The value of U.S. waterborne **exports** also achieved a new record in **1997: \$222 billion**, while the 1997 export total of **432 million tons** continued the decline from the record total of 475 million tons in 1995.

18. The increase in total export value in 1997 followed the previous records in 1996 and 1995,

when the total value and tonnage of exports both increased by about one-fifth over 1994 totals. The increase in 1995 was largely due to boosts in exports of farm and food products and coal. Farm and food exports reached a record total of 177 million tons in 1995. This was approximately 30 percent above 1994 due to plentiful U.S. supplies, reduced quantities in competing export countries, and increased demand from importing countries, notably China. In 1995 coal exports to almost all countries increased, raising the U.S. total to 89 million tons, 24 percent above the level in 1994, when coal exports were the lowest in 15 years.

19. **St. Lawrence Seaway Development Corporation Revenues and Expenditures.** One hundred percent of the O&M expenditures for the St. Lawrence Seaway Development Corporation (SLSDC) are taken from the HMTF. During FY 1997 **\$10,322,000** was transferred to the SLSDC for the maintenance of the Seaway. In addition, **\$193,000** for SLSDC rent payments was transferred to the Department of Transportation.

20. **Use of the HMTF by the National Oceanic and Atmospheric Administration (NOAA).** As detailed in previous *Annual Reports to Congress*, the FY 1991 increase in the HMT from 0.04 percent to 0.125 percent included an amount not to exceed 0.01 percent, or about \$45.5 million for NOAA. It was intended that NOAA would utilize these funds to support their activities related to commercial navigation, such as the creation of navigation charts, marine weather forecasting, and similar services. NOAA has been unsuccessful in obtaining Congressional appropriations for this share of HMT collections since FY 1991. **Table 8**, which displays the estimated future revenues and appropriations from the HMTF, no longer shows a projected appropriation of \$45.5 million for NOAA.

21. **Use of the HMTF for Administrative Expenses.** During the 103rd Congress, legislation was enacted which allows the Department of the Treasury, the USACE, and the Department of Commerce to share a maximum total of \$5 million per year for expenses incurred in the administration of the HMT. Under this law, Section 683 of Public Law 103-182 (107 Stat. 2057), funds were to be made available as of the beginning of FY 1995; however, enactment was too late to include monies in the FY 1995 budget. Since FY 1996 **\$3 million** has been annually transferred to the Department of Treasury, U.S. Customs Service. In addition, \$589,000 was made available to the Corps in FY 1998 to improve the collection and analysis of data on domestic waterborne commerce subject to the HMT.

22. Before the *U.S. Shoe* decision (see following section) collections were generally expected to improve over the next 3-5 years with a continued focus on improving compliance and expected improvements in supporting regulatory data connecting traffic, cargo value and shippers. This was particularly true in the domestic sector where differences between projections and actual receipts have been the greatest. However, preliminary results for FY 1998 indicate that, except for the import category, collection compliance may be slipping. In the past a dramatic decline in revenue from domestic cargo, foreign trade zone commerce, and passengers was observed for FY 1995, followed by some improvement in FY 1996 and 1997 (**Table 4**). The magnitude of this decline remains unexplained, although it is likely that the 1995 *U.S. Shoe* decision by the Court of International Trade (CIT), that the HMT is unconstitutional on exports, resulted in some confusion, perhaps with a lessening of compliance in the other collection sectors. Whereas foreign trade zone collections have risen significantly since FY 1995, domestic collections have only returned to its FY 1994 level (approximately \$34.5 million) in FY 1997. Passenger collections have also continued to lag. There are relatively few carriers involved in passenger traffic, and tax disputes with a couple of carriers may be limiting payments in this collection sector.

23. Efforts by the U.S. Customs Service to increase compliance realized improvements in the export sector in 1995. This was despite the publicity and potential confusion to exporters regarding the CIT's

U.S. Shoe decision, which was subsequently appealed by the Government. However, export sector collections have remained flat since that time. The outcome of the *U.S. Shoe* litigation is discussed in more detail in the following section. Paragraphs 38 through 41 provide additional discussion of collections and shortfalls.

CHALLENGES TO THE HARBOR MAINTENANCE TAX

24. **Supreme Court Affirms that HMT is Unconstitutional as Applied to Exports.** On October 25, 1995, the U.S. Court of International Trade (CIT) issued a summary judgment in the case *United States Shoe Corp. v. The United States*, 907 F. Supp. 408, finding the HMT unconstitutional under the Export Clause of the Constitution (Article I, Section 9, Clause 5) that provides that “*No Tax or Duty shall be laid on Articles exported from any State.*” It also enjoined the Customs Service from collecting the fee. However, in response to a motion filed by the U. S. Department of Justice, the CIT agreed to let Customs continue to collect the fee until the conclusion of any appellate proceedings.

25. The CIT’s ruling was affirmed in a 4-to-1 decision issued on June 3, 1997 by the U.S. Court of Appeals for the Federal Circuit, 114 F. 3d 1564, and, on March 31, 1998 by the U.S. Supreme Court, 140 L. Ed. 2d 453; 118 S.Ct. 1290. In its unanimous decision the U.S. Supreme Court confirmed that levying a tax on the value of commercial cargo loaded for export violated the Export Clause of the Constitution. The Supreme Court had previously held that the Export Clause categorically bars Congress from imposing any tax on exports (*United States v. International Business Machines Corp.*, 517 U.S. 843 (1996)). The Export Clause does not, however, prohibit a user fee, provided the fee lacks the attributes of a generally applicable tax or duty and is, instead, a charge designed as compensation for Government supplied services. The Supreme Court cited *Pace v. Burgess*, 92 U.S. 372, 375-376 (1896), as an acceptable user fee. *Pace* established that the connection between the service that the Government renders and the compensation it receives for that service must be related and not excessive. Such a fee must be based on a fair approximation of use and must not be excessive in relation to the Government’s cost of the conferred benefits.

26. The Supreme Court reaffirmed this principle in *U.S. Shoe*, noting that its decision “*does not mean the exporters are exempt from any and all user fees designed to defray the cost of harbor development and maintenance.*” The Court held, however, that such a fee must fairly match the exporter’s use of port services, and that the HMT did not satisfy this test. There must be a close connection between the services provided by the Government and the compensation received and the *ad valorem* tax does not provide such a connection because the value of exports does not correlate reliably with the Federal harbor services used by exporters. Instead, “*the extent and manner of port use depend on factors such as the size and tonnage of a vessel, the length of time it spends in port, and the services it requires, for instance, harbor dredging*”.

27. As a result of the Supreme Court decision, collections of the HMT on exports was halted on April 25, 1998. The U.S. Customs Service published a notice in the Federal Register advising exporters that they can stop paying the HMT. There is currently no precise estimate of the magnitude of eligible refunds. There are about 5,700 HMT cases currently pending before the CIT. Late in 1998 the Department of Justice ruled that refunds to exporters will be paid out of the fund established by 31 U.S.C. 1322, which allows repayments of amounts which have erroneously been collected into the Treasury. However, several important legal issues relating to the issue of refunds remain outstanding or are only partially settled. These issues include: whether litigants are eligible for refunds that will include interest on past tax payments; the extent of eligibility within the two-year Statute of Limitations on Customs refunds; and the procedures for processing refunds.

28. The ultimate amount of the refunds is being determined by the Court of International Trade. As of September 30, 1997, approximately \$1.34 billion has been collected from exporters. An additional

\$90.7 million was collected on exports in FY 1998 based on Treasury's unaudited final HMTF income statement. Depending on whether the refunds will include interest and the manner in which the two-year statute of limitations on Customs refunds is to be applied, the total amount to be repaid to exporters could be a formidable sum, possibly exceeding \$1 billion or even approaching the \$1.43 billion collected through FY 1998. Note that the Trust Fund balance at the close of Fiscal Year 1997 was \$1.1 billion, with that amount growing to just over \$1.29 billion as of September 30, 1998.

29. The *U.S. Shoe* decision affects only exports, which represents approximately 30 percent of current HMTF revenues during FYs 1996 and 1997 (**Table 4**). In a separate ruling, *Carnival Cruise Lines, Inc., v. United States*, 929 F. Supp. 1570 (C.I.T., 1996), the CIT ruled that the statutory provision exacting revenue from exports was severable from the remainder of the law and that this challenge would not apply to traffic other than exports (i.e., imports and passengers). The CIT has also designated other test cases on issues relating to jurisdiction and statute of limitations, including claims that there is no statute of limitations and test cases on the constitutionality of the HMT on domestic shipments, imports into foreign trade zones, and imports in general.

30. In another decision the CIT ruled that the HMT is also unconstitutional as applied to the embarkation of cruise passengers and has ordered refunds to the plaintiff (*Princess Cruises, Inc., v. United States*, 1998 Court of International Trade LEXIS 70 (June 9, 1998)). The Government has appealed this ruling to the Federal Circuit.

31. **World Trade Organization (WTO) Proceedings on the HMT.** In 1992 the European Community (EC, now the European Union or EU) members of the *General Agreement on Tariff and Trade* (GATT) requested a "consultation" on the HMTF surplus through the Office of the U.S. Trade Representative (USTR). At that time the Trust Fund surplus was about \$70 million. This and other related issues were discussed. After consultations occurred, the EC did not pursue the matter any further, and no further formal action was taken at that time under GATT.

32. More recently (on February 6, 1998, about two months prior to the Supreme Court's *U.S. Shoe* decision) the European Union (EU) requested WTO consultations with the United States on the HMT's impact on U.S. imports. The EU claims that the HMT violates Articles I, II, III, VIII and X of the *General Agreement on Tariffs and Trade* (1994). The EU estimates that the HMT costs European exporters \$86 million annually. Approximately 60 percent of HMT revenues had come from imports prior to the Supreme Court ruling.

33. On March 25, 1998, a first round of consultations took place with the EU in Geneva, with Canada, Japan, and Norway also participating. During these consultations, the United States responded to factual questions posed by its trading partners regarding the HMT and how it is assessed and used, but declined to engage in a discussion of the international legal merits of the case or to speculate on how a Supreme Court decision might affect WTO obligations.

34. On April 8, 1998, (after the Supreme Court decision in *U.S. Shoe*) the EU requested a second round of consultations on the HMT. These consultations (which included Japan, Canada, and Norway) were held on June 10, 1998. In these and other discussions with our trading partners, the USTR has made it clear that any changes made to the HMT after *U.S. Shoe* will be done to comply with the ruling of the U.S. Supreme Court and to maintain consistency with WTO obligations.

35. Under WTO dispute settlement rules, the EU can now move to request establishment of a panel of experts to examine its legal claims. The outcome of a panel procedure can take up to one year

(establishing the panel typically takes approximately 20 days, while the panel proceeding then usually taking about six months, with possible appeals lasting perhaps another two to four months). If a WTO member nation is found to be in violation of WTO rules, it may be granted a “reasonable period of time” to correct the violation; generally a member nation has a maximum of fifteen months within which it must correct the violation or face trade retaliation . If the violating party fails to take such corrective action by the end of this fifteen month period, any party having invoked the dispute settlement procedure may request authorization to suspend the application of concessions or other obligations under the WTO agreements with respect to the violating party. The Administration believes that it is in the best interest of the U.S. to resolve the HMT issue with its trading partners.

HARBOR MAINTENANCE FEE REVENUES

36. **Collections and Receipts.** All commerce subject to the HMT incurs the same 0.125 percent *ad valorem* tax. Even prior to *U.S. Shoe*, imports provided the largest share of revenue paid into the HMTF since imports historically led in both the total volume and value of cargo subject to the tax (see **Table 3**). Generally, imports tend to consist of higher value commodities (e.g., electronics, automobiles, etc.), while U.S. exports and domestic cargo have generally been dominated by lower value cargoes (e.g. grain, coal, paper, etc.). **Table 4** shows revenue paid into the HMTF since Fiscal Year 1987, based on actual collections by the U.S. Customs Service, through the last day of each fiscal year.

37. Total revenue collections shown in this table differ slightly from the “official” HMT deposits discussed in paragraph 43 (**Table 6**) because the Treasury Income Statement of the HMTF, like the Budget of the United States, must rely on revenue estimates prepared weeks or months before the close of the fiscal year. The Department of the Treasury reconciles differences between actual fee receipts as reported by the Customs Service and its estimates on a monthly basis, as well as at the beginning of each fiscal year. Only the U.S. Customs Service reports actual revenue by source.

Table 4
Harbor Maintenance Tax and Trust Fund
Collections by Source - Fiscal Years 1987 through 1997
(thousands of dollars)

Fiscal Year	Imports	Exports	Foreign Trade Zone	Domestic	Passengers	Net Collections	Cumulative Total
FY 1987	\$ 43,249	\$ 6,777	\$ 677	\$ 2,414	\$ 120	\$ 53,237	\$ 53,237
FY 1988	99,793	35,938	3,120	9,170	551	148,572	201,809
FY 1989	105,927	44,618	3,876	8,590	666	163,677	365,486
FY 1990	109,215	45,808	4,020	9,069	559	168,671	534,157
FY 1991	258,321	93,194	9,166	19,518	1,977	382,176	916,333
FY 1992	342,402	142,916	16,974	28,451	3,275	534,018	1,450,351
FY 1993	361,678	169,141	20,959	31,858	4,748	588,384	2,038,735
FY 1994	391,679	168,241	21,895	34,558	4,811	621,184	2,659,919
FY 1995	418,858	214,821	14,548	20,241	2,792	671,260	3,331,179
FY 1996	409,708	209,217	27,982	26,788	3,179	676,874	4,008,053
FY 1997	438,395	209,439	48,444	32,828	3,865	732,971	4,741,024
Totals	\$2,979,225	\$1,340,110	\$171,661	\$ 223,485	\$ 26,543	\$ 4,741,024	\$ 4,741,024

Source: Office of Finance, U.S. Customs Service, Department of the Treasury

Note: HMF collections will differ from deposits into the HMTF due to reporting time and estimate errors.

Note: Effective January 1, 1991, the HMT increased from 0.04% *ad valorem*, to 0.125%

38. **Enforcement, Collections and Shortfalls.** The HMT on imports is collected in conjunction with the U.S. customs duties. Because the mechanism for administering, collecting, and enforcing customs fees is well established and well enforced, compliance within the import component of the HMT is

high. Application of the current *ad valorem* rate of 0.125 percent to the Bureau of Census data on the total annual value of U.S. waterborne imports since 1991 (**Table 3**) provides a macro estimate of the potential upper-ceiling for import collections. (Note that the Census data also includes values for exempt cargo and trade at subsistence ports not subject to the HMT.) Actual HMT import receipts displayed on **Table 4** represent approximately 90 percent of the potential ceiling for import collections based on the Census data, generally confirming a high level of compliance for imports. For exports, Shipper Export Declarations (SED) are routinely reported to the Department of Commerce but were important only for statistical purposes prior to the implementation of the HMT, and were essentially voluntary. Receipts on exports represent about 75 percent of the potential ceiling for export collections based on the Bureau of Census' annual valuation data, which implies a significantly lower level of HMT compliance on export cargo.

39. A comparison of actual revenue collections against a potential ceiling based on valuation data is not currently available for domestic cargo. Domestic vessel operators routinely report tonnage movements to the U.S. Army Corps of Engineers' Waterborne Commerce Statistical Center (WCSC) in accord with Section 11 of the Rivers and Harbors Act of 1922 (42 Stat. 1403). However, the value of domestic cargo is not generally available to the vessel operating companies and is currently not reported to WCSC. Traditionally the tonnage data have been used for statistical purposes only.

40. The decline in collections experienced during FY 1996 for imports did not continue in FY 1997. The FY 1996 decline in import revenue cannot be explained by a drop in the value of imports, as 1996 was a record year for the total valuation of U.S. waterborne imports. Export revenue has remained relatively flat, with a slight decline since FY 1995. Similarly, the slight drop in 1996 and 1997 HMT receipts from exports does not correlate with a decline in the total value of U.S. exports from 1995, as 1996 and 1997 were record years for the value of U.S. exports (see **Table 3** and paragraphs 22-23 for additional discussion). The potential cause for at least part of these drop-offs may have been confusion over the 1995 decision by the Court of International Trade that the HMT is unconstitutional as applied to exports.

41. Collections from domestic traffic and foreign trade zones, which dropped dramatically in FY 1995, regained much of their momentum during FY 1997. Collections on passengers, however, have not approached its' historical trend, and have not recovered to the revenue levels achieved in FYs 1993 and 1994. Past inquiries to the Customs Service concerning the FY 1995 drop in receipts revealed no accounting anomalies. It is noted that domestic coastwise and lakewise traffic, which comprises most of the domestic waterborne traffic subject to the HMT, declined in FYs 1995, 1996 and 1997 by nine, ten and six million tons compared to 1994. This decline in traffic is probably part of the explanation for the loss in domestic revenue. Passenger revenue increased by 151 percent from FY 1991 to FY 1994, before a 42 percent drop in FY 1995. Passenger revenue amounts in FYs 1996 and 1997 totaled 21 percent less than FYs 1993 and 1994. Such revenue drops cannot be explained by a decline in the number of passengers. Passenger growth was steady between 1991 (3.98 million passengers) and 1993 (4.48 million), before experiencing slight declines in 1994-95, and then rebounding in 1996 (4.66 million). Now that three years have passed without pinpointing the exact causes of these unexplained variations, it certainly appears possible that there may be some under-reporting.

42. **Transfers From the Harbor Maintenance Trust Fund.** Transfers from the HMTF to the St. Lawrence Seaway Development Corporation (SLSDC) and to the U.S. Army Corps of Engineers are shown in **Table 5** for FYs 1987-97. In the past actual prior year expenditures were used as the basis of transfers for the following fiscal year. Currently, however, budget estimates are being used as a basis of transfers from the HMTF, with a reconciliation between the actual expenditures and the budget estimates made in the following fiscal year. Past transfers displayed on **Tables 5 and 6** do not yet reflect this new procedure.

Table 5
Transfers From the Harbor Maintenance Trust Fund
Fiscal Years 1987 through 1997
(thousands of dollars)

Fiscal Year	USACE	St.Law. Seaway	Toll Rebates	D.O.T.*	Admin. Cost	Net Transfers
FY 1987	\$ 35,000	\$ 4,000	\$ 3,998	\$ 0	\$ 0	\$ 42,998
FY 1988	\$ 148,000	\$ 9,424	\$ 8,895	\$ 0	\$ 142	\$ 166,461
FY 1989	\$ 159,026	\$ 10,382	\$ 10,977	\$ 0	\$ 167	\$ 180,552
FY 1990	\$ 159,074	\$ 11,397	\$ 9,041	\$ 0	\$ 169	\$ 179,681
FY 1991	\$ 333,401	\$ 9,075	\$ 10,298	\$ 0	\$ 186	\$ 352,960
FY 1992	\$ 462,229	\$ 10,950	\$ 9,565	\$ 16	\$ 184	\$ 482,944
FY 1993	\$ 446,434	\$ 13,584	\$ 8,074	\$ 160	\$ 124	\$ 468,376
FY 1994	\$ 476,890	\$ 10,765	\$ 9,546	\$ 175	\$ 0	\$ 497,376
FY 1995	\$ 519,196	\$ 10,193	\$ 1,512	\$ 181	\$ 0	\$ 531,082
FY 1996	\$ 482,126	\$ 9,539	\$ 0	\$ 169	\$ 3,000	\$ 494,834
FY 1997	\$ 578,336	\$ 10,322	\$ 0	\$ 193	\$ 3,000	\$ 591,851
Totals	\$3,799,712	\$109,631	\$ 71,906	\$ 894	\$ 6,972	\$3,989,115

Source: Funds Accounting Branch, Financial Management Services, Department of the Treasury

* Payment of rent for the St. Lawrence Seaway Development Corporation authorized under PL 102-143

43. **Harbor Maintenance Trust Fund Revenue and Transfers.** **Table 6** summarizes the revenues received into, and transfers from, the HMTF for the last ten years. This table is prepared from data provided by the Department of the Treasury. Revenues shown will not agree exactly with actual collections reported by the Customs Service because of the time it takes for Treasury to account for revenue transfers from Customs. Reconciliation between actual collections by Customs and revenue estimates by Treasury are made each month; however, end of year differences are inevitable. The Financial Management Services, Department of the Treasury, is the official source of HMTF financial data, and is the only source of obtaining HMTF interest income.

Table 6
Harbor Maintenance Trust Fund Revenues and Transfers
Fiscal Years 1988 through 1997
(thousands of dollars)

	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997
Beginning Balance	\$ 15,199	\$ 9,715	\$ 12,312	\$ 30,254	\$ 72,795	\$ 120,931	\$ 303,277	\$ 451,385	\$ 621,194	\$ 866,063
Revenues:										
Harbor Maint. Tax	\$ 144,001	\$ 166,000	\$ 180,493	\$ 374,420	505,827	\$ 628,462	\$ 622,253	\$ 670,532	\$ 698,267	\$ 735,534
Toll Receipts	\$ 10,448	\$ 9,806	\$ 8,849	\$ 9,267	\$ 8,733	\$ 8,739	\$ 11,112	\$ 173	\$ 0	\$ 0
Interest*	\$ 6,528	\$ 7,343	\$ 8,281	\$ 11,814	\$ 16,502	\$ 13,521	\$ 12,826	\$ 30,186	\$ 40,870	\$ 53,632
Net Revenue	\$ 160,977	\$ 183,149	\$ 197,623	\$ 395,501	\$ 531,062	\$ 650,722	\$ 646,191	\$ 700,891	\$ 739,137	\$ 789,166
Net Available	\$ 176,176	\$ 192,864	\$ 209,935	\$ 425,755	\$ 603,571	\$ 771,653	\$ 949,468	\$1,152,276	\$1,360,331	\$1,655,230
Transfers:										
USACE	\$ 148,000	\$ 159,026	\$ 159,074	\$ 333,401	\$ 462,229	\$ 446,434	\$ 476,620	\$ 519,196	\$ 482,126	\$ 535,987
St. Lawrence Seaway	\$ 9,424	\$ 10,382	\$ 11,397	\$ 9,075	\$ 10,950	\$ 13,584	\$ 10,765	\$ 10,193	\$ 9,539	\$ 10,322
SLS Toll Rebates	\$ 8,895	\$ 10,977	\$ 9,041	\$ 10,298	\$ 9,565	\$ 8,074	\$ 9,546	\$ 1,512	\$ 0	\$ 0
Dept. of Transportation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16	\$ 160	\$ 175	\$ 181	\$ 169	\$ 193
Administrative Costs	\$ 142	\$ 167	\$ 169	\$ 186	\$ 184	\$ 124	\$ 0	\$ 0	\$ 3,000	\$ 3,000
Net Expenditures	\$ 166,461	\$ 180,552	\$ 179,681	\$ 352,960	\$ 482,944	\$ 468,376	\$ 497,106	\$ 531,082	\$ 494,834	\$ 549,502
Surplus/(Deficit)	\$ 9,715	\$ 12,312	\$ 30,254	\$ 72,795	\$ 120,627	\$ 303,277	\$ 452,362	\$ 621,194	\$ 865,497	\$1,105,728

Source: Funds Accounting Branch, Financial Management Services, Department of the Treasury

* Does not include \$1.50 million (in FY 1997) of "Interest Income-Discount" which is not available for obligation.

monies were appropriated for this purpose. As shown in **Table 4**, revenue from domestic shippers and passenger vessels showed a conspicuous decline in FY 1995, as did revenue from foreign trade zones. Given these fluctuations in revenue, most of the past efforts by Treasury have focused on addressing these sectors.

45. In addition to the annual funding provided to the U.S. Customs Service (FY 1996-1998), as previously mentioned in paragraph 21, HMT monies (\$589,000) were made available to the Corps in FY 1998 to work with the Treasury Department and U.S. Customs to improve the collection and analysis of domestic receipts. The funding is being used to develop a system to collect and validate domestic shipper information required by the Customs Service for auditing domestic HMT collections. In light of the changes in the level of domestic collections and concerns expressed by the WTO that the U.S. has not fully collected fees due from domestic shippers, every reasonable effort is being taken to assure the WTO that the U.S. is fully enforcing compliance from domestic shippers. The goal of this effort is to increase the accuracy and completeness of domestic shipping information towards ensuring compliance with the law.

46. **Harbor Maintenance Trust Fund Balances.** According to the Financial Management Services Division of the Department of the Treasury, the **FY 1997** balance was **\$1,063,378,000** excluding **\$55,051,000** in “Unamortized Discount from Investments.” Treasury Income Statement shows “Net Revenue” of **\$789,166,000** for FY 1997, including “Interest on Investments” of **\$53,632,000**, but excluding “Interest Income-Discount Revenue” of **\$1,503,000** which is not available for obligation.

47. **Harbor Maintenance Trust Fund Projections.** As a result of the *U. S. Shoe* decision, the HMT is no longer being collected on goods in export transit. Under existing law the tax will continue to be collected, however, on imports, domestic shipments and foreign trade zone cargo. **Table 7** shows estimated HMT collections, including an adjustment reflecting the effects of the *U.S. Shoe* decision, projected for Fiscal Years 1998-2002.

Table 7
Harbor Maintenance Trust Fund
Projected Revenues: Adjusted Without Export Collections
Fiscal Years 1997 through 2002
(thousands of dollars)

<u>Projected HMT Revenues</u>	<u>FY 1997*</u>	<u>FY 1998</u>	<u>FY 1999</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>
<u>Before <i>U.S. Shoe</i> (Incl. collections on exports)</u>	<u>\$735,534</u>	<u>\$784,000</u>	<u>\$838,900</u>	<u>\$897,600</u>	<u>\$960,500</u>	<u>\$1,027,800</u>
<u>After <i>U.S. Shoe</i> (Without collections on exports)</u>	<u>\$735,534</u>	<u>\$650,000</u>	<u>\$583,000</u>	<u>\$624,000</u>	<u>\$668,000</u>	<u>\$715,000</u>
<u>Adjustment (After <i>U.S. Shoe</i>)</u>	<u>na</u>	<u>\$134,000</u>	<u>\$255,900</u>	<u>\$273,600</u>	<u>\$292,500</u>	<u>\$312,800</u>

Source: Outyear projections before *U.S. Shoe* are based on President’s Fiscal Year 1999 Budget Request. The projection after *U.S. Shoe* shows the adjustment reflecting the effect of the Supreme Court decision on halting collection of the HMT on exports. Estimates are from the Department of Treasury, Office of Tax Analysis.

* FY 1997 figures are actual amounts.

on enjoining further collection of the HMT on exports. Export collections were halted April 25, 1998.

49. Table 8 displays a summary of HMTF revenues and transfers for FY 1997 and projected operations through FY 2002. In addition to the halting of HMT collections on exports, three other aspects of the forecast should be noted. The first is the current balance of the Trust Fund. At the beginning of Fiscal Year 1998, the balance of the HMTF was approximately \$1.1 billion (**Table 6** and **Table 8** below). The forecast indicates that even without collections of the HMT on export cargo, the fund surplus could exceed \$1.5 billion by the end of FY 2000. The HMTF balance continues to be a concern, and was cited by the Courts in the *U.S. Shoe* case as well as in past and current challenges by the EU members of the WTO.

50. The second note is on the level of planned expenditures from the HMTF to support harbor maintenance activities. The expenditure projection on **Table 8** is from the President's budget for Fiscal Year 1999. Finally, it is noted that outyear expenditure estimates include the recovery of the Federal cost of facilities constructed for the disposal of dredged materials from the maintenance of navigation channels and harbors in accord with Section 101 of WRDA 1996.

51. **Adequacy of HMTF to Fund Maintenance Needs.** At the beginning of Fiscal Year 1998, the Trust Fund balance was approximately \$1.1 billion. This balance has grown to approximately \$1.29 billion through September 30, 1998. As previously discussed, a precise estimate of the amount of refunds to exporters is not yet available. Approximately \$1.43 billion has been collected through FY 1998 from exporters since collections began in FY 1987.

52. However, the U.S. Department of Justice has ruled that the source of the refunds to exporters will not be from the HMTF (see paragraph 27). Therefore, when the balance available in the Trust Fund is combined with the revenue stream projected if HMT collections from importers and other revenue categories continue (\$600+ million order-of-magnitude; see **Tables 7 & 8** for forecast estimates), the resulting total should be sufficient to provide adequate revenue to fund harbor maintenance needs until an alternative funding source is in place.

53. **Potential for Alternative Financing Mechanism for Harbor Maintenance.** An interagency working group led by the Office of Management and Budget (OMB) and including the U.S. Army Corps of Engineers, Department of Treasury, Department of Justice, Department of Transportation and other affected agencies, is making a comprehensive examination of HMT issues and formulating recommendations for alternative funding sources. The group is also coordinating with the United States Trade Representative (USTR) regarding complaints by the EU and some of our international trading partners concerning the HMT. When this analysis is complete, the Administration expects to submit to Congress a legislative proposal to establish a replacement financing mechanism for harbor programs.

Table 8
Harbor Maintenance Trust Fund - Projected Revenues and Transfers
Fiscal Years 1997 through 2002
(thousands of dollars)

	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002
Beginning Balance *	\$ 866,063	\$ 1,106,000	\$ 1,307,000	\$ 1,484,000	\$ 1,550,000	\$ 1,655,000
<u>Revenues:</u>						
Harbor Maintenance Tax						
Imports	434,037	460,000	490,000	524,000	561,000	601,000
Exports	214,017	100,000	-	-	-	-
Other Categories**	87,480	90,000	93,000	100,000	107,000	114,000
HMT Total	\$ 735,534	\$ 650,000	\$ 583,000	\$ 624,000	\$ 668,000	\$ 715,000
Interest	\$ 53,632	\$ 63,000	\$ 72,000	\$ 77,000	\$ 80,000	\$ 86,000
Net Revenue	\$ 789,166	\$ 713,000	\$ 655,000	\$ 701,000	\$ 748,000	\$ 801,000
Total Funds Available	\$ 1,655,230	\$ 1,819,000	\$ 1,962,000	\$ 2,185,000	\$ 2,298,000	\$ 2,456,000
<u>Transfers:</u>						
USACE O&M	\$ 536,000	\$ 498,000	\$ 460,000	\$ 617,000	\$ 620,000	\$ 655,000
USACE Construction DMDF	\$ 0	\$ 0	\$ 2,000	\$ 12,000	\$ 13,000	\$ 13,000
St. Lawrence Seaway	\$ 10,322	\$ 11,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Dept. of Transportation	\$ 193	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Administrative Costs ***	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Total Expenditures	\$ 549,502	\$ 512,200	\$ 478,200	\$ 635,200	\$ 643,200	\$ 678,200
Surplus/(Deficit) *	\$ 1,105,728	\$ 1,307,000	\$ 1,484,000	\$ 1,550,000	\$ 1,655,000	\$ 1,778,000

Source: Outyear projections are based on President's Budget Request for Fiscal Year 1999 as adjusted in the Mid-Session Review Estimate after *U.S. Shoe*. These projections are for planning purposes and reflect agencies' best projections of economic conditions, revenues and expenditures.

* "Beginning Balance" and "Surplus" estimates are rounded to next million for outyear projections.

** Includes HMT revenues from domestic shipments, and foreign trade zone cargo and passenger category.

*** Costs shown are for U.S. Department of Treasury only. Not shown are funds provided to USACE beginning in FY 1998 to improve collection and analysis of data on domestic waterborne commerce subject to the HMT.

54. On May 20, 1998, the Administration provided Congress an outline of its proposal to establish a new budgeting mechanism to replace the HMT. The Administration's proposal is based on the principle that project user beneficiaries should continue to pay for harbor services, with the new funding mechanism supporting the Federal share of the USACE's harbor construction activities as well as the operation and maintenance and other activities currently recovered from the existing HMTF. The U.S.

55. **Operations and Maintenance Activities.** To operate and maintain (O&M) the Nation's commercial navigation channels the USACE removed approximately **253 million cubic yards** of material in FY 1997, with about 73 percent of the dredging accomplished by private contractors. **Table 9** displays O&M dredging quantities for the last ten years. Private contractors have accomplished almost 78 percent of the maintenance dredging during this period.

Table 9
U.S. Army Corps of Engineers Operations and Maintenance
Dredging Quantity Summary Fiscal Years 1988 through 1997*
(millions of cubic yards)

Fiscal Year	USACE Accomplished O&M Dredging	Contractor (Industry) Accomplished Dredging	Total O&M Dredging
FY 1988	58.2	154.6	212.8
FY 1989	58.7	222.4	281.1
FY 1990	35.0	174.7	209.7
FY 1991	62.4	209.2	271.6
FY 1992	52.4	164.0	216.3
FY 1993	38.3	197.2	235.5
FY 1994	52.5	212.2	264.7
FY 1995	53.8	163.4	217.1
FY 1996	52.5	181.8	234.3
FY 1997	67.4	185.0	252.7
Avg. FY 1988-97	53.1	186.5	239.6

Source: *Summary of FY 1997 Continuing Analysis of Dredging Costs and Quantities*, prepared by US Army IWR for Headquarters USACE Dredging/Navigation Branch, Operations, Construction and Readiness Division. * Dredging quantities shown are total navigation O&M amounts reported by the USACE, which includes a limited amount of navigation dredging on fuel taxed inland waterways for which costs are not recovered from the HMTF.

56. As shown in **Tables 5 and 6**, transfers from the HMTF to recover the cost of maintaining the Nation's port and harbor projects totaled **\$535,987,000** in **FY 1997**.

57. **Appendix A** contains a listing of *actual* O&M expenditures in **FY 1997** for USACE deep draft (Table 1D) and shallow draft (**Table 21S**) projects, listed by state/territory. **Table 10** provides a summary of *actual* annual O&M expenditure totals for commercial navigation projects for the last 10 years, including costs for both deep draft and shallow draft (not subject to the inland waterway fuel tax) projects.

Fiscal Year	Deep Draft O&M Costs Actual (\$000)	Shallow Draft O&M Costs - Actual (\$000)	Total O&M Costs Actual (\$000)
FY 1988	320,291	77,311	397,602
FY 1989	330,742	68,200	398,942
FY 1990	303,185	67,259	370,444
FY 1991	393,946	68,284	462,229
FY 1992	376,307	59,675	437,981
FY 1993	415,667	61,223	476,890
FY 1994	436,277	82,920	519,196
FY 1995	418,893	63,234	482,126
FY 1996	461,722	74,264	535,987
FY 1997	498,002	80,334	578,336

Source: USACE Navigation Cost Recovery Database System, FY 1997 results and historical record published in *Navigation Operations and Maintenance: Expenditures for Harbors & Waterways, FY 1996*, IWR Report 97-R-2.

NOTE: Annual O&M expenditures may differ from deposits into the HMTF in some years due to reporting time, post audit adjustments and estimate errors.

58. **Construction of Dredged Material Disposal Facilities.** For the first time revenue/transfer projections (**Table 8**) reflect the effect of Section 201 of the Water Resources Development Act (WRDA) of 1996, which authorizes the use of the Harbor Maintenance Trust Fund monies for the construction of dredged material disposal facilities (DMDFs) associated with the O&M of Federal projects for commercial navigation. Projections for FY 1999 and 2000 show \$2 million/year for the construction of DMDFs, while the amounts projected for FY 2001 and 2002 are \$7 million per year. These costs are reasonable near term projections, although longer term estimates remain more uncertain until “Dredged Material Management Plans” for all Federal projects are completed.

59. Uncertainties are inherent in longer-term DMDF construction cost estimates because: (1) the specific commercial navigation projects within the future construction portfolio within any given fiscal year beyond 2002 is difficult to predict; (2) the eventual outcome of the complex procedures involving contaminated sediments are site specific dependent and highly unpredictable; and, (3) guidelines for applying the procedures for contaminated materials and dredged material disposal are still evolving. A 1994 survey of U.S. Army Corps of Engineers districts identified over 50 commercial navigation projects with existing or potential disposal problems that could include costs related to the construction of DMDFs.

60. Since 1987 the HMTF has successfully supported the operation and maintenance of approximately 650 commercial navigation channel projects maintained by the Federal government. These projects facilitate commerce at approximately 300 coastal ports, 55 Great Lakes ports, 25 inland harbors, and the U.S. portion of the St. Lawrence Seaway. Since 1991 the fund has funded 100 percent of the eligible O&M expenditures made on behalf of thousands of importers, exporters, and domestic shippers which rely on these facilities to carry their cargo in a safe and cost-effective manner.

61. These navigation channels and associated facilities are vital to the waterborne transportation of U.S. trade goods and essential to the economic viability of the United States within the global marketplace. In 1997 U.S. ports handled approximately **788 million tons of imports** and **432 million tons of exports**. In addition, over **1.11 billion tons of cargo** moved in **domestic trade** through these ports.

62. Deposits into the HMTF during **Fiscal Year (FY) 1997** totaled **\$789,166,000**. These deposits consisted of **\$735,534,000** in HMT receipts, and **\$53,632,000** in interest. FY 1997 transfers from the HMTF totaled **\$549,502,000**, and included **\$535,987,000** to the U.S. Army Corps of Engineers for the operation and maintenance of Federal harbor projects; **\$10,322,000** to the St. Lawrence Seaway Development Corporation (SLSDC) for the operation and maintenance of the St. Lawrence Seaway; **\$193,000** to the Department of Transportation for SLSDC rent payments; and, **\$3,000,000** to the Department of Treasury, U.S. Customs Service for expenses incurred in the administration of the HMT.

63. Historically, HMT receipts have exceeded transfers out of the HMTF fund. This trend continued in Fiscal Year 1997, with the fund's closing balance reported at just over \$1.1 billion. The fund's growing surplus has been a continuing concern to the Federal government, and has, in part, resulted in complaints and/or lawsuits from importers, exporters and the international community, including the World Trade Organization (WTO).

64. Administration efforts to reduce the level of the HMT and finance other commercial maritime services provided by the Federal government (i.e., those of the National Oceanic and Atmospheric Administration) have been unsuccessful to date. However, the FY 1999 - 2002 budget estimates for the HMTF do reflect an expanded use of the fund; in accord with Section 201 of WRDA 1996, outyear estimates reflect the recovery of the Federal cost-share of constructing facilities for the disposal of dredged materials from the maintenance of commercial navigation channels and harbors.

65. On March 31, 1998 the **U.S. Supreme Court** unanimously affirmed the 1995 ruling by the U.S. Court of International Trade (CIT) on *U.S. Shoe Corp., v. The United States*, that the **HMT violates the Export Clause of the Constitution**. In its decision the Supreme Court held that the *ad valorem* basis of the HMT does not provide the required connection between the services provided by the Government and the compensation it receives in order to qualify as a user fee. The Court noted, however, that the Export Clause does not prohibit a user fee, provided the fee is designed as fair compensation for the Government supplied services.

66. Subsequent to the Supreme Court decision the U.S. Court of International Trade (CIT) halted **HMT collections on exports on April 25, 1998**. There is currently no precise estimate of the magnitude of eligible refunds; however Oct 15, 1998 was the last day exporters could file for a refund. There are about 5,700 HMT cases currently pending before the CIT and several important legal issues relating to the issue

it applies to exports, and the U.S. Government is statutorily required to continue to collect fees from other categories of shippers subject to the HMT, including imports. Therefore, after *U.S. Shoe*, almost **85 percent** of future HMT collections are expected to come from **imports**, with just under 15 percent generated from the domestic, foreign trade zone, and passenger revenue categories.

68. On February 6, 1998 the European Union (EU) requested **WTO consultations** with the United States concerning the HMT's impact on U.S. imports. The EU claims that the HMT violates Articles I, II.1, II.4, VIII.1 (a) and X.3 (a) of the *General Agreement on Tariffs and Trade* (GATT) 1994. A first round of consultations took place in Geneva on March 25, 1998 with other members of the international community also participating (Canada, Japan and Norway). After the Supreme Court decision in *U.S. Shoe* the EU requested a additional consultations on the HMT, and on June 10, 1998 a follow-up meeting between the United States Trade Representative (USTR) and the EU took place.

69. WTO rules require that fees imposed on imports and exports be commensurate with the costs of services rendered. In addition, a charge that is equivalent to an internal tax may be imposed on imports, as long as the tax is imposed consistently and is not employed in a manner so as to offer protection to domestic products. The USTR has made it clear that the HMT as structured prior to the *U.S. Shoe* decision was in full accord with international agreements, and that any changes made to the HMT after *U.S. Shoe* will be done to comply with the Supreme Court ruling and again be consistent with WTO obligations. The Administration believes that it is in the best interest of the U.S. to resolve the HMT issue with its trading partners.

70. The Department of Justice has ruled that the export refund will be paid out of the fund established by 31 U.S.C. 1322, which allows repayments of amounts which have erroneously been collected into the Treasury. Although forecasts of future Trust Fund balances remain uncertain due to the complex issues regarding the WTO complaint and other legal challenges to the HMT, the current balance available in the Fund, in conjunction with the revenue stream remaining from HMT collections on imports, domestic cargo, foreign trade zone and passengers, should be sufficient to recover future operation and maintenance costs until an alternative funding source is in place.

71. An interagency working group is being led by the Office of Management and Budget (OMB) to formulate recommendations on a user fee to replace the HMT. The Administration is using this opportunity to make a comprehensive examination of HMT issues. When this analysis is complete, the Administration expects to submit to Congress a legislative proposal to establish a replacement financing mechanism for harbor programs.

Appendix A:

Fiscal Year 1997 Operations and Maintenance (O&M) Expenditures

for

U.S. Army Corps of Engineers Navigation Projects

o Table 1D Deep Draft Navigation Projects By State/Territory

o Table 21S Shallow Draft Navigation (non-Fuel Taxed System) Projects By State/Territory

**TABLE 1D
DEEP NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1997 (ACTUALS)**

<u>CWIS</u>	<u>PROJECT NAME</u>	<u>ST</u>	<u>DIV/ DIST</u>	<u>TOTAL COST</u>	<u>NAVIGATION ALLOC/SPEC</u>	<u>OTHER ALLOC/SPEC</u>	<u>JOINT USE</u>	<u>SUBJECT TO RECOVERY</u>
ALASKA								
	360 ANCHORAGE HBR AK	AK	POA	967.28	967.28	0.00	0.00	967.28
	16840 CRESCENT BAY HBR SITKA AK	AK	POA	60.86	60.86	0.00	0.00	60.86
	80508 HOMER HBR AK	AK	POA	162.00	162.00	0.00	0.00	162.00
	87071 KETCHIKAN BAR PT HBR, AK	AK	POA	-3.06	-3.06	0.00	0.00	-3.06
				1187.08	1187.08	0.00	0.00	1187.08
ALABAMA								
	1120 BAYOU LABATRE AL	AL	SAM	1723.60	1723.60	0.00	0.00	1723.60
	11670 MOBILE HBR AL	AL	SAM	20520.90	20520.90	0.00	0.00	20520.90
				22244.50	22244.50	0.00	0.00	22244.50
AMERICAN SOMOA								
	87038 OFU HBR SAMOA	AS	POH	0.01	0.01	0.00	0.00	0.01
				0.01	0.01	0.00	0.00	0.01
CALIFORNIA								
	14360 CH IS HBR CA	CA	SPL	1650.60	1650.60	0.00	0.00	1650.60
	7860 HUMBOLDT HBR BAY CA	CA	SPN	2285.18	2285.18	0.00	0.00	2285.18
	74719 L A AND LONG BEACH HBRS CA	CA	SPL	1104.70	1104.70	0.00	0.00	1104.70
	76101 LA-LB HARBOR MODEL, CA	CA	SPL	136.70	136.70	0.00	0.00	136.70
	11860 MORRO BAY HBR CA	CA	SPL	973.03	973.03	0.00	0.00	973.03
	11880 MOSS LANDING HBR CA	CA	SPN	955.40	955.40	0.00	0.00	955.40
	74703 NAPA RVR CA	CA	SPN	829.20	829.20	0.00	0.00	829.20
	74720 NEWPORT HARBOR CA	CA	SPL	1655.00	1655.00	0.00	0.00	1655.00
	12990 OAKLAND HBR CA	CA	SPN	2980.50	2980.50	0.00	0.00	2980.50
	13080 OCEANSIDE HBR CA	CA	SPL	400.30	400.30	0.00	0.00	400.30
	13085 OCEANSIDE HBR SAND-BY-PASS	CA	SPL	766.46	766.46	0.00	0.00	766.46
	74656 PT HUENEME CA	CA	SPL	0.00	0.00	0.00	0.00	0.00
	15100 REDWOOD CITY HBR CA	CA	SPN	416.00	416.00	0.00	0.00	416.00
	15280 RICHMOND HBR CA	CA	SPN	4234.50	4234.50	0.00	0.00	4234.50

76029S FRANCISCO BAY DLT MDL CA	CA	SPN	1970.46	1105.00	865.46	0.00	1105.00
16230S PABLO BAY MRE IS STR CA	CA	SPN	1034.10	1034.10	0.00	0.00	1034.10
15870SACRAMENTO RVR CA	CA	SPK	2029.60	2029.60	0.00	0.00	2029.60
16110SAN DIEGO HBR CA	CA	SPL	139.70	139.70	0.00	0.00	139.70
15750SAN DIEGO-MISSION BAY CA	CA	SPL	16.80	16.80	0.00	0.00	16.80
16130SAN FRANCISCO HBR CA	CA	SPN	1389.70	1389.70	0.00	0.00	1389.70
16140SAN FRANCISCO HBR DRFT REM	CA	SPN	2023.60	2023.60	0.00	0.00	2023.60
16180SAN JOAQUIN RVR CA	CA	SPK	5252.90	5252.90	0.00	0.00	5252.90
15730SANTA BARBARA HBR CA	CA	SPL	1239.50	1239.50	0.00	0.00	1239.50
88920SF BAY LONG TERM MGT STRAT	CA	SPN	367.80	367.80	0.00	0.00	367.80
17720SUISUN BAY CHANNEL CA	CA	SPN	320.50	320.50	0.00	0.00	320.50
24190VENTURA HBR CA	CA	SPL	<u>1973.60</u>	<u>1973.60</u>	<u>0.00</u>	<u>0.00</u>	<u>1973.60</u>
			36145.83	35280.37	865.46	0.00	35280.37
CONNECTICUT							
3760CONN RVR BLW HARTFRD	CT	NAE	<u>0.29</u>	<u>0.29</u>	<u>0.00</u>	<u>0.00</u>	<u>0.29</u>
			0.29	0.29	0.00	0.00	0.29
DISTRICT OF COLUMBIA							
19500WASHINGTON HBR DC	DC	NAB	<u>22.60</u>	<u>22.60</u>	<u>0.00</u>	<u>0.00</u>	<u>22.60</u>
			22.60	22.60	0.00	0.00	22.60
DELAWARE							
8215C&D CAN, ST GEORGES BR DE	DE	NAP	13998.66	13998.66	0.00	0.00	13998.66
8160IWW FM DEL R TO CHPKE B D	DE	NAP	13006.10	12985.80	20.30	0.00	12985.80
20040WILMINGTON HBR DEL	DE	NAP	<u>4378.50</u>	<u>4378.50</u>	<u>0.00</u>	<u>0.00</u>	<u>4378.50</u>
			31383.26	31362.96	20.30	0.00	31362.96
FLORIDA							
2520CANAVERAL HARBOR FL	FL	SAJ	5643.30	5643.30	0.00	0.00	5643.30
76018CARRABELLE HARBOR FL	FL	SAM	9.67	9.67	0.00	0.00	9.67
3000CHARLOTTE HARBOR FL	FL	SAJ	2456.68	2456.68	0.00	0.00	2456.68
5840FERNANDINA HARBOR FL	FL	SAJ	769.20	769.20	0.00	0.00	769.20
6260FORT PIERCE HARBOR FL	FL	SAJ	708.75	708.75	0.00	0.00	708.75
8410JACKSONVILLE HARBOR FL	FL	SAJ	5614.02	5614.02	0.00	0.00	5614.02
74378MIAMI HBR FL	FL	SAJ	313.60	313.60	0.00	0.00	313.60
13590PALM BEACH HBR FL	FL	SAJ	2268.70	2268.70	0.00	0.00	2268.70
13640PANAMA CITY HBR FL	FL	SAM	2727.90	2727.90	0.00	0.00	2727.90
13830PENSACOLA HBR FL	FL	SAM	41.30	41.30	0.00	0.00	41.30
76031PORT EVERGLADES HBR FL	FL	SAJ	13.67	13.67	0.00	0.00	13.67
74390ST. PETERSBURG HBR FL	FL	SAJ	8.00	8.00	0.00	0.00	8.00
17960TAMPA HARBOR FL	FL	SAJ	<u>4506.60</u>	<u>4506.60</u>	<u>0.00</u>	<u>0.00</u>	<u>4506.60</u>

				25081.39	25081.39	0.00	0.00	25081.39
GEORGIA								
2080	BRUNSWICK HBR	GA	SAS	3458.48	3458.48	0.00	0.00	3458.48
75085	SAVANNAH HBR	GA	SAS	<u>11580.37</u>	<u>11580.37</u>	<u>0.00</u>	<u>0.00</u>	<u>11580.37</u>
				15038.85	15038.85	0.00	0.00	15038.85
HAWAII								
910	BARBERS POINT HBR, HI	HI	POH	0.00	0.00	0.00	0.00	0.00
7660	HONOLULU HBR HI	HI	POH	<u>0.01</u>	<u>0.01</u>	<u>0.00</u>	<u>0.00</u>	<u>0.01</u>
				0.01	0.01	0.00	0.00	0.01
ILLINOIS								
2410	CALUMET HBR R IL	IL	LRC	674.34	674.34	0.00	0.00	674.34
45009	CHICAGO HBR IL	IL	LRC	5376.30	5376.30	0.00	0.00	5376.30
3810	CHICAGO RVR IL	IL	LRC	302.33	302.33	0.00	0.00	302.33
19560	WAUKEGAN HBR IL	IL	LRC	<u>674.90</u>	<u>674.90</u>	<u>0.00</u>	<u>0.00</u>	<u>674.90</u>
				7027.87	7027.87	0.00	0.00	7027.87
INDIANA								
2250	BURNS WW HBR IN	IN	LRC	1009.09	1009.09	0.00	0.00	1009.09
18120	INDIANA HBR IN	IN	LRC	610.50	610.50	0.00	0.00	610.50
11060	MICHIGAN CTY HBR IN	IN	LRC	<u>45.90</u>	<u>45.90</u>	<u>0.00</u>	<u>0.00</u>	<u>45.90</u>
				1665.49	1665.49	0.00	0.00	1665.49
LOUISIANA								
680	ATCH R MORGAN CTY-GULF LA	LA	MVN	9744.05	9744.05	0.00	0.00	9744.05
2440	CALCASIEU R PASS LA	LA	MVN	6557.14	6557.14	0.00	0.00	6557.14
7760	HOUMA NAV CANAL LA	LA	MVN	375.83	375.83	0.00	0.00	375.83
11030	MERMENTAU RIVER LA	LA	MVN	1118.40	1118.40	0.00	0.00	1118.40
68	MISS R-B RGE TO GULF LA	LA	MVN	64779.21	64779.21	0.00	0.00	64779.21
11410	MISS R-GULF OUTLET LA	LA	MVN	<u>20342.20</u>	<u>20342.20</u>	<u>0.00</u>	<u>0.00</u>	<u>20342.20</u>
				102916.83	102916.83	0.00	0.00	102916.83
MASSACHUSETTS								
1960	BOSTON HBR MA	MA	NAE	130.10	130.10	0.00	0.00	130.10
2620	CAPE COD CNL MA	MA	NAE	10444.96	9635.96	809.00	0.00	9635.96
418	GLOUCSTR HBR & ANNIS R MA	MA	NAE	1.05	1.05	0.00	0.00	1.05
432N	BEDFRD &FAIRHVN MA	MA	NAE	13.28	13.28	0.00	0.00	13.28
14200	PLYMOUTH HBR MA	MA	NAE	3.89	3.89	0.00	0.00	3.89
439	SALEM HBR MA	MA	NAE	<u>4.81</u>	<u>4.81</u>	<u>0.00</u>	<u>0.00</u>	<u>4.81</u>

				10598.09	9789.09	809.00	0.00	9789.09
MARYLAND								
870	BALT HBR CHS MD & VA	MD	NAB	4313.76	4313.76	0.00	0.00	4313.76
74955	BALTIMORE HBR & 50FT CHANN	MD	NAB	6538.10	6538.10	0.00	0.00	6538.10
871	BALTIMORE HBR DRIFT REMOVL	MD	NAB	319.08	319.08	0.00	0.00	319.08
872	BALTIMORE HBR PREV OF OBST	MD	NAB	578.05	578.05	0.00	0.00	578.05
294	POTOMAC R BLW WASH DC	MD	NAB	59.45	59.45	0.00	0.00	59.45
				11808.44	11808.44	0.00	0.00	11808.44
MAINE								
8890	KENNEBEC RIVER ME	ME	NAE	18.63	18.63	0.00	0.00	18.63
367	PORTLAND HBR ME	ME	NAE	65.50	65.50	0.00	0.00	65.50
				65.50	65.50	0.00	0.00	65.50
MICHIGAN								
74196	ALPENA HBR MI	MI	LRE	0.00	0.00	0.00	0.00	0.00
630	ASHLAND HBR MI	MI	LRE	29.89	29.89	0.00	0.00	29.89
1110	BLACK RIVER-PORT HURON RVR	MI	LRE	0.66	0.66	0.00	0.00	0.66
2990	CHARLEVOIX HBR MI	MI	LRE	243.81	243.81	0.00	0.00	243.81
74203	CHEYBOYGAN HBR MI	MI	LRE	19.80	19.80	0.00	0.00	19.80
2940	CHS-LKE ST CLAIR MI	MI	LRE	77.27	77.27	0.00	0.00	77.27
4710	DETROIT RVR MI	MI	LRE	3869.80	3869.80	0.00	0.00	3869.80
6130	FRANKFORT HBR MI	MI	LRE	14.22	14.22	0.00	0.00	14.22
6670	GD HAVEN HBR MI	MI	LRE	1310.15	1310.15	0.00	0.00	1310.15
6671	GRAND HAVEN HBR MIT SHR DM	MI	LRE	104.01	104.01	0.00	0.00	104.01
46064	GRAND MARAIS HBR MI	MI	LRE	19.95	19.95	0.00	0.00	19.95
7300	HARBOR BEACH HBR MI	MI	LRE	84.69	84.69	0.00	0.00	84.69
7610	HOLLAND HARBOR MI	MI	LRE	1570.84	1570.84	0.00	0.00	1570.84
7611	HOLLAND HBR MIT SHR DAM MI	MI	LRE	71.80	71.80	0.00	0.00	71.80
8960	KEWEENAW WW MI	MI	LRE	285.78	285.78	0.00	0.00	285.78
10270	LUDINGTON HARBOR MI	MI	LRE	139.80	139.80	0.00	0.00	139.80
10271	LUDINGTON HARBOR-MITIGATN	MI	LRE	9.92	9.92	0.00	0.00	9.92
10480	MANISTEE HARBOR MI	MI	LRE	32.40	32.40	0.00	0.00	32.40
10490	MANISTIQUE HBR MI	MI	LRE	123.70	123.70	0.00	0.00	123.70
45044	MENOMINEE HBR MI	MI	LRE	147.90	147.90	0.00	0.00	147.90
11760	MONROE HBR MI	MI	LRE	673.40	673.40	0.00	0.00	673.40
12061	MUSKEGON HARBOR MITIGATION	MI	LRE	0.04	0.04	0.00	0.00	0.04
12060	MUSKEGON HBR MI	MI	LRE	88.90	88.90	0.00	0.00	88.90
13330	ONTONAGON HBR MI	MI	LRE	1487.40	1487.40	0.00	0.00	1487.40
13850	PENTWATER HBR MI	MI	LRE	2810.30	2810.30	0.00	0.00	2810.30

21530	PORTAGE LAKE HBR MI	MI	LRE	401.70	401.70	0.00	0.00	401.70
48012	PRESQUE ISLE HBR MI	MI	LRE	60.30	60.30	0.00	0.00	60.30
15590	ROUGE RVR MI	MI	LRE	357.40	357.40	0.00	0.00	357.40
57420	SAGINAW RVR MI	MI	LRE	1843.70	1843.70	0.00	0.00	1843.70
17300	ST CLAIR RVR MI	MI	LRE	453.30	453.30	0.00	0.00	453.30
17350	ST JOSEPH HBR MI	MI	LRE	1036.50	1036.50	0.00	0.00	1036.50
17380	ST MARYS R MI	MI	LRE	15638.10	9830.30	2156.30	3651.5	10195.45
17351	ST. JOSEPH HBR MIT SHR DAM	MI	LRE	447.40	447.40	0.00	0.00	447.40
19810	WHITE LAKE HBR MI	MI	LRE	1933.40	1933.40	0.00	0.00	1933.40
74176	WHITE LK HBR MIT SHR DAM	MI	LRE	0.00	0.00	0.00	0.00	0.00
				35388.23	29580.43	2156.30	3651.5	29945.58
							0	
MINNESOTA								
5050	DULUTH-SUPERIOR MN	MN	LRE	3523.70	3063.60	460.10	0.00	3063.60
18700	TWO HBRS MN	MN	LRE	3.90	3.90	0.00	0.00	3.90
99871	GRAND MARAIS HBR MN	MN	LRE	0.00	0.00	0.00	0.00	0.00
				3527.60	3067.50	460.10	0.00	3067.50
MISSISSIPPI								
7150	GULFPORT HARBOR MS	MS	SAM	1678.10	1678.10	0.00	0.00	1678.10
13680	PASCAGOULA HBR MS	MS	SAM	2799.20	2799.20	0.00	0.00	2799.20
				4477.30	4477.30	0.00	0.00	4477.30
NORTH CAROLINA								
1210	BEAUFORT HBR NC	NC	SAW	197.66	197.66	0.00	0.00	197.66
2640	CAPE FEAR R ABOVE WILM NC	NC	SAW	720.80	521.20	199.60	0.00	521.20
11810	MOREHD CTY HBR NC	NC	SAW	3918.20	3918.20	0.00	0.00	3918.20
20030	WILMINGTON BW NC	NC	SAW	8197.50	8197.50	0.00	0.00	8197.50
				13034.16	12834.56	199.60	0.00	12834.56
NEW HAMPSHIRE								
512	PTSMTH HBR PISTAQUA R ME	NH	NAE	0.29	0.29	0.00	0.00	0.29
				0.29	0.29	0.00	0.00	0.29
NEW JERSEY								
22140	COLD SPRNG INLET	NJ	NAP	351.40	351.40	0.00	0.00	351.40
43005	DEL RIV/PHIL TO CAMDEN NJ	NJ	NAP	846.70	846.70	0.00	0.00	846.70
4570	DEL RVR PA NJ PHILA TO S	DE	NAP	13772.31	13772.31	0.00	0.00	13772.31
12550	NWRK B HCKSAK PASS R NJ	NJ	NAN	387.40	387.40	0.00	0.00	387.40
12520	NY NJ CHS NY NJ	NJ	NAN	3353.60	3353.60	0.00	0.00	3353.60
14860	RARITAN RIVER NJ	NJ	NAN	319.41	319.41	0.00	0.00	319.41
24950	SALEM RIVER NJ	NJ	NAP	-1.39	-1.39	0.00	0.00	-1.39

				19029.43	19029.43	0.00	0.00	19029.43
NEW YORK								
1040	BAY RDGE RED HOOK CH NY	NY	NAN	55.19	55.19	0.00	0.00	55.19
1660	BL ROCK CH TONAWANDA HBR	NY	LRB	3607.83	3507.83	100.00	0.00	3507.83
2140	BUFFALO HBR NY	NY	LRB	1151.19	1151.19	0.00	0.00	1151.19
6860	GT SODUS BAY HBR NY	NY	LRB	0.00	0.00	0.00	0.00	0.00
7800	HUDSON R. CHANNEL, NY	NY	NAN	910.23	910.23	0.00	0.00	910.23
7810	HUDSON R NY TO ALB(MNT)	NY	NAN	683.68	683.68	0.00	0.00	683.68
7820	HUDSON R NY TO ALB(O&C)	NY	NAN	1029.54	1029.54	0.00	0.00	1029.54
9970	LITTLE SODUS BAY HBR NY	NY	LRB	1280.07	1280.07	0.00	0.00	1280.07
12490	NEW YORK HARBOR NY	NY	NAN	9515.70	9515.70	0.00	0.00	9515.70
12500	NEW YORK HBR DRIFT, NY	NY	NAN	4571.00	4571.00	0.00	0.00	4571.00
13440	OSWEGO HBR NY	NY	LRB	572.10	572.10	0.00	0.00	572.10
15390	ROCHESTER HBR NY	NY	LRB	856.80	856.80	0.00	0.00	856.80
17760	NY HAVOR PREV OF OBSTRUCTN	NY	NAN	726.60	726.60	0.00	0.00	726.60
41015	BUTTERMILK CH NY	NY	NAN	0.07	0.07	0.00	0.00	0.07
41016	FLUSHING BAY CK NY	NY	NAN	1205.10	1205.10	0.00	0.00	1205.10
41062	EAST RIVER NY	NY	NAN	1740.66	1740.66	0.00	0.00	1740.66
50600	DUNKIRK HBR NY	NY	LRB	240.80	240.80	0.00	0.00	240.80
54000	JAMAICA BAY NY	NY	NAN	989.20	989.20	0.00	0.00	989.20
73749	PORT JEFFERSON HBR NY	NY	NAN	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
				29135.76	29035.76	100.00	0.00	29035.76
OHIO								
650	ASHTABULA HBR OH	OH	LRB	393.32	393.32	0.00	0.00	393.32
3430	CLEVELAND HBR OH	OH	LRB	14427.16	14427.16	0.00	0.00	14427.16
3770	CONNEAUT HBR OH	OH	LRB	60.72	60.72	0.00	0.00	60.72
5760	FAIRPORT HBR OH	OH	LRB	2022.73	2022.73	0.00	0.00	2022.73
7920	HURON HBR OH	OH	LRB	815.84	815.84	0.00	0.00	815.84
10060	LORAIN HBR OH	OH	LRB	1164.20	1164.20	0.00	0.00	1164.20
16260	SANDUSKY HBR OH	OH	LRB	708.80	708.80	0.00	0.00	708.80
18280	TOLEDO HBR OH	OH	LRB	<u>2400.10</u>	<u>2400.10</u>	<u>0.00</u>	<u>0.00</u>	<u>2400.10</u>
				21992.87	21992.87	0.00	0.00	21992.87
OREGON								
80546	BONNEVILLE LOCK DAM OR WA	OR	NWP	15966.59	4915.77	11050.82	0.00	4915.77
3620	COL R BTN VNCR DALLES OR	OR	NWP	635.05	635.05	0.00	0.00	635.05
3630	COLMBA LWR WLMTE RVR OR	OR	NWP	20387.16	20387.16	0.00	0.00	20387.16

3600	COLUMBIA R AT MOTH OR WA	OR	NWP	3006.47	3006.47	0.00	0.00	3006.47
3840	COOS BAY OR	OR	NWP	3018.24	3018.24	0.00	0.00	3018.24
14370	PORT ORFORD OR	OR	NWP	439.80	439.80	0.00	0.00	439.80
72765	SEWARD HARBOR, OR	OR	POA	-0.44	-0.44	0.00	0.00	-0.44
16860	SIUSLAW RIVER OR	OR	NWP	230.90	230.90	0.00	0.00	230.90
16930	SKIPANON CHANNEL OR	OR	NWP	158.60	158.60	0.00	0.00	158.60
18230	TILLAMOOK BAY BAR OR	OR	NWP	4.98	4.98	0.00	0.00	4.98
18750	UMPQUA RIVER OR	OR	NWP	443.90	443.90	0.00	0.00	443.90
20290	YAUQUINA BAY HBR OR	OR	NWP	<u>2499.20</u>	<u>2499.20</u>	<u>0.00</u>	<u>0.00</u>	<u>2499.20</u>
				46790.45	35739.63	11050.82	0.00	35739.63
PENNSYLVANIA								
4550	DEL RVR BETWN PHILA TREN	PA	NAP	1071.33	1071.33	0.00	0.00	1071.33
5600	ERIE HBR PA	PA	LRB	3999.05	3999.05	0.00	0.00	3999.05
16550	SCHUYLKILL R PA	PA	NAP	<u>263.60</u>	<u>263.60</u>	<u>0.00</u>	<u>0.00</u>	<u>263.60</u>
				5333.98	5333.98	0.00	0.00	5333.98
PUERTO RICO								
16190	SAN JUAN HBR PR	PR	SAJ	<u>0.92</u>	<u>0.92</u>	<u>0.00</u>	<u>0.00</u>	<u>0.92</u>
				0.92	0.92	0.00	0.00	0.92
RHODE ISLAND								
566	PROVIDENCE R & HBR RI	RI	NAE	845.61	845.61	0.00	0.00	845.61
72611	PT JUDTH PND&HBR OF REF RI	RI	NAE	<u>-2.02</u>	<u>-2.02</u>	<u>0.00</u>	<u>0.00</u>	<u>-2.02</u>
				843.59	843.59	0.00	0.00	843.59
SOUTH CAROLINA								
2980	CHARLESTON HARBOR SC	SC	SAC	122.59	122.59	0.00	0.00	122.59
8221	CHAS HBR REDIVERSN FISH LF	SC	SAC	614.57	614.57	0.00	0.00	614.57
74354	COOPER R SC	SC	SAC	4059.30	4044.30	15.00	0.00	4044.30
6480	GEORGETOWN HARBOR SC	SC	SAC	2822.46	2822.46	0.00	0.00	2822.46
14380	PORT ROYAL HARBOR SC	SC	SAC	119.20	119.20	0.00	0.00	119.20
16730	SHIPYARD RVR SC	SC	SAC	<u>8.60</u>	<u>8.60</u>	<u>0.00</u>	<u>0.00</u>	<u>8.60</u>
				7746.72	7731.72	15.00	0.00	7731.72
TEXAS								
88912	BARBOUR TERMINAL SHIP CNL	TX	SWG	499.07	499.07	0.00	0.00	499.07
88910	BAYPORT SHIP CHANNEL	TX	SWG	834.60	834.60	0.00	0.00	834.60
1990	BRAZOS IS TX	TX	SWG	2664.92	2664.92	0.00	0.00	2664.92
8213	CHANNEL TO RED BLUFF, TX	TX	SWG	-87.59	-87.59	0.00	0.00	-87.59
14340	CORPUS CHRISTI CH TX	TX	SWG	76.00	76.00	0.00	0.00	76.00

6170	FREEPORT HBR TX	TX	SWG	4587.07	4587.07	0.00	0.00	4587.07
6340	GALVESTON HBR CH TX	TX	SWG	4246.90	4246.90	0.00	0.00	4246.90
88911	GREENS BAYOU CHANNEL, TX	TX	SWG	0.01	0.01	0.00	0.00	0.01
7780	HOUSTON SHIP CHNL	TX	SWG	5406.24	5406.24	0.00	0.00	5406.24
10810	MATAGORDA SHIP CHNL TX	TX	SWG	1487.70	1487.70	0.00	0.00	1487.70
15780	SABINE-NECHES WW TX	TX	SWG	11587.10	11587.10	0.00	0.00	11587.10
18130	TEXAS CITY TX	TX	SWG	<u>-52.10</u>	<u>-52.10</u>	<u>0.00</u>	<u>0.00</u>	<u>-52.10</u>
				31249.92	31249.92	0.00	0.00	31249.92

VIRGINIA

73783	CH TO NEWPORT NEWS VA	VA	NAO	41.10	41.10	0.00	0.00	41.10
1002	HAMPTON ROADS DRIFT REMOVL	VA	NAO	884.28	884.28	0.00	0.00	884.28
15170	HAMPTON ROADS PRE OF OBST	VA	NAO	328.40	328.40	0.00	0.00	328.40
8430	JAMES RVR VA	VA	NAO	3171.91	3171.91	0.00	0.00	3171.91
12801	NORFOLK HBR CHS VA	VA	NAO	4683.40	4683.40	0.00	0.00	4683.40
597	POTOMAC R AT ALEX VA	VA	NAB	40.80	40.80	0.00	0.00	40.80
14520	POTOMAC R. DRIFT REMOVL VA	VA	NAB	766.80	766.80	0.00	0.00	766.80
73800	THIMBLE SHOAL CH VA	VA	NAO	<u>134.50</u>	<u>134.50</u>	<u>0.00</u>	<u>0.00</u>	<u>134.50</u>
				10051.19	10051.19	0.00	0.00	10051.19

WASHINGTON

79205	EDIZ HOOK WA	WA	NWS	561.70	561.70	0.00	0.00	561.70
5700	EVERETT HBR SNOHOMISH RV	WA	NWS	813.47	813.47	0.00	0.00	813.47
24370	FRIDAY HARBOR	WA	NWS	2.60	2.60	0.00	0.00	2.60
6770	GRAYS HBR WA	WA	NWS	5802.81	5802.81	0.00	0.00	5802.81
87153	KENMORE NAVIGATION CH	WA	NWS	249.28	249.28	0.00	0.00	249.28
72920	LAKE CROCKETT WA	WA	NWS	17.30	17.30	0.00	0.00	17.30
9400LK	WASHINGTON SHP CNL WA	WA	NWS	7427.00	7316.60	110.40	0.00	7316.60
13320	OLYMPIA HBR WA	WA	NWS	2.48	2.48	0.00	0.00	2.48
10166	PORT MANATEE HARBOR WA	WA	NWS	78.46	78.46	0.00	0.00	78.46
13970	PUGET SOUND ITS TRIB WW	WA	NWS	954.50	954.50	0.00	0.00	954.50
67318	SEATTLE HBR WA	WA	NWS	543.70	543.70	0.00	0.00	543.70
19990	WILLAPA HBR	WA	NWS	<u>553.30</u>	<u>553.30</u>	<u>0.00</u>	<u>0.00</u>	<u>553.30</u>
				17006.60	16896.20	110.40	0.00	16896.20

WISCONSIN

74180	GREEN BAY HBR DIKE DISP WI	WI	LRE	57.80	57.80	0.00	0.00	57.80
6910	GREEN BAY HBR WI	WI	LRE	1877.40	1877.40	0.00	0.00	1877.40
8910	KENOSHA HARBOR WI	WI	LRE	186.93	186.93	0.00	0.00	186.93
76050	KEWAUNEE HARBOR WI	WI	LRE	205.80	205.80	0.00	0.00	205.80
10510	MANITOWOC HBR WI	WI	LRE	162.00	162.00	0.00	0.00	162.00
11270	MILWAUKEE HBR WI	WI	LRE	2977.80	2977.80	0.00	0.00	2977.80

23370	OCONTO HBR WI	WI	LRE	50.50	50.50	0.00	0.00	50.50
74190	PORT WING HBR WI	WI	LRE	0.00	0.00	0.00	0.00	0.00
14420	PT WASHINGTON HBR WI	WI	LRE	29.20	29.20	0.00	0.00	29.20
66700	SHEBOYGAN HBR WI	WI	LRE	105.80	105.80	0.00	0.00	105.80
17660	STURGEON B & L MICH CAN, WI	WI	LRE	302.69	302.69	0.00	0.00	302.69
18710	TWO RVRS HBR WI	WI	LRE	<u>305.40</u>	<u>305.40</u>	<u>0.00</u>	<u>0.00</u>	<u>305.40</u>
				6261.32	6261.32	0.00	0.00	6261.32
	GRAND TOTAL			517075.00	497636.52	15786.98	3651.50	498001.67

**TABLE 21S
SHALLOW DRAFT NAVIGATION COST RECOVERY ANALYSIS
OPERATION AND MAINTENANCE EXPENDITURES (\$1,000)
FY 1997 (ACTUALS)**

CWIS	PROJECT NAME	DIV/		TOTAL	NAVIGATION	OTHER	JOINT	SUBJECT TO
		ST	DIST	COST	ALLOC/SPEC	ALLOC/SPEC	USE	RECOVERY
ALASKA								
24100	BETHEL SMALL BOAT HARBOR	AK	POA	468.50	468.50	0.00	0.00	468.50
12640	CANNK-NINILCHIK HARBOR	AK	POA	150.50	150.50	0.00	0.00	150.50
16840	CRESCENT BAY HARBOR, AK	AK	POA	60.86	60.86	0.00	0.00	60.86
4800	DILLINGHAM HBR AK	AK	POA	357.99	357.99	0.00	0.00	357.99
72789	DOUGLAS HBR AK	AK	POA	657.90	657.90	0.00	0.00	657.90
72791	DRY PASS AK	AK	POA	0.00	0.00	0.00	0.00	0.00
12640	NINILCHIK HBR AK	AK	POA	150.50	150.50	0.00	0.00	150.50
72742	NOME HBR AK	AK	POA	<u>327.20</u>	<u>327.20</u>	<u>0.00</u>	<u>0.00</u>	<u>327.20</u>
				2173.45	2173.45	0.00	0.00	2173.45
ALABAMA								
74520	BAYOU CODEN AL	AL	SAM	444.80	444.80	0.00	0.00	444.80
76060	BON SECOUR RVR AL	AL	SAM	80.16	80.16	0.00	0.00	80.16
4480	DAUPHIN ISLE BAY AL	AL	SAM	64.40	64.40	0.00	0.00	64.40
20710	DOG AND FOWL RIVERS, AL	AL	SAM	76.10	76.10	0.00	0.00	76.10
5970	FLY CREEK AL	AL	SAM	55.45	55.45	0.00	0.00	55.45
13880	PERDIDO PASS CH AL	AL	SAM	<u>1110.70</u>	<u>1110.70</u>	<u>0.00</u>	<u>0.00</u>	<u>1110.70</u>
				1831.61	1831.61	0.00	0.00	1831.61
ARKANSAS								
7440	HELENA HBR AR	AR	MVM	287.81	287.81	0.00	0.00	287.81

13430 OSCEOLA HBR AR	AR	MVM	525.30	525.30	0.00	0.00	525.30
87282 YELLOW BEND PORT, AR	AR	MVK	<u>123.50</u>	<u>123.50</u>	<u>0.00</u>	<u>0.00</u>	<u>123.50</u>
			936.61	936.61	0.00	0.00	936.61
AMERICAN SOMOA							
87108 AUASI SBH, AM SAMOA	AS	POH	14.77	14.77	0.00	0.00	14.77
87036 AUNUU HBR AS	AS	POH	<u>23.00</u>	<u>23.00</u>	<u>0.00</u>	<u>0.00</u>	<u>23.00</u>
			37.77	37.77	0.00	0.00	37.77
CALIFORNIA							
12940 NOYO RVR HBR CA	CA	SPN	310.30	310.30	0.00	0.00	310.30
13940 PETALUMA RVR CA	CA	SPN	398.31	398.31	0.00	0.00	398.31
76063 S LEANDRO MRNA CA	CA	SPN	837.20	837.20	0.00	0.00	837.20
74709 S RAFAEL CK CA	CA	SPN	1110.30	1110.30	0.00	0.00	1110.30
8187 SACRAMENTO RVR CA	CA	SPK	115.84	115.84	0.00	0.00	115.84
15810 SACRAMENTORVR DEBRIS	CA	SPK	1205.10	504.10	701.00	0.00	504.10
20410 YUBA RIVER DEBRIS TREAT CA	CA	SPK	<u>179.18</u>	<u>179.18</u>	<u>0.00</u>	<u>0.00</u>	<u>179.18</u>
			4156.23	3455.23	701.00	0.00	3455.23
DELAWARE							
8110 INDIAN RVR INLET BAY DEL	DE	NAP	18.89	18.89	0.00	0.00	18.89
8170 IWW REHOBOTH BAY TO DELA	DE	NAP	35.27	35.27	0.00	0.00	35.27
73857 MISPELLION RVR DEL	DE	NAP	-0.16	-0.16	0.00	0.00	-0.16
12020 MURDERKILL RVR	DE	NAP	217.40	217.40	0.00	0.00	217.40
73861 WW INDIAN R INLET TO REHOB	DE	NAP	<u>7.20</u>	<u>7.20</u>	<u>0.00</u>	<u>0.00</u>	<u>7.20</u>
			278.60	278.60	0.00	0.00	278.60
FLORIDA							
74478 ANCLOTE RIVER, FL	FL	SAJ	0.21	0.21	0.00	0.00	0.21
430 APALACHICOLA BAY FL	FL	SAM	185.91	185.91	0.00	0.00	185.91
4300 CROSS FLA BARGE CANAL FL	FL	SAJ	45.48	45.48	0.00	0.00	45.48
4980 EAST PASS CHANNEL FL	FL	SAM	1037.54	1037.54	0.00	0.00	1037.54
5620 ESCAMBIA-CONECUH RV FL AL	FL	SAM	0.00	0.00	0.00	0.00	0.00
74495 HORSESHOE COVE, FL	FL	SAJ	87.44	87.44	0.00	0.00	87.44
2480 IWW CLCHEE R TO ANLTE R F	FL	SAJ	162.17	162.17	0.00	0.00	162.17
1001 JOHNS PASS, PINELLAS, FL	FL	SAJ	35.70	35.70	0.00	0.00	35.70

9280 LA GRANGE BAYOU FL	FL	SAM	50.02	50.02	0.00	0.00	50.02
23100 LONGBOAT PASS FL	FL	SAJ	1143.30	1143.30	0.00	0.00	1143.30
74483 NEW PASS SARASOTA FL	FL	SAJ	1760.50	1760.50	0.00	0.00	1760.50
13240 OKEECHOBEE WWY, FL	FL	SAJ	3454.60	2426.90	1027.70	0.00	2426.90
13250 OKLAWAHA RIVER FL	FL	SAJ	83.40	83.40	0.00	0.00	83.40
14310 PONCE DE LEON INLET FL	FL	SAJ	230.30	230.30	0.00	0.00	230.30
75027 ST AUGUSTINE HBR FL	FL	SAJ	273.10	273.10	0.00	0.00	273.10
17370 ST. LUCIE INLET FL	FL	SAJ	83.10	83.10	0.00	0.00	83.10
74393 WITHLACOOCHIE RIVER	FL	SAJ	<u>23.10</u>	<u>23.10</u>	<u>0.00</u>	<u>0.00</u>	<u>23.10</u>
			8655.87	7628.17	1027.70	0.00	7628.17
GEORGIA							
7380 HARTWELL GA,SC	GA	SAS	9597.00	149.30	9447.70	0.00	149.30
16450 SAV R BELOW AUGUSTA GA SC	GA	SAS	2599.30	2599.30	0.00	0.00	2599.30
3350 THURMOND DAM & RES	GA	SAS	<u>9087.40</u>	<u>126.90</u>	<u>8960.50</u>	<u>0.00</u>	<u>126.90</u>
			21283.70	2875.50	18408.20	0.00	2875.50
HAWAII							
73356 HALEIWA SMALL BOAT HBR HI	HI	POH	38.34	38.34	0.00	0.00	38.34
73328 WAIANA E BOAT HBR HI	HI	POH	<u>28.67</u>	<u>28.67</u>	<u>0.00</u>	<u>0.00</u>	<u>28.67</u>
			67.01	67.01	0.00	0.00	67.01
ILLINOIS							
74228 ANDALUSIA HBR, IL	IL	MVR	0.00	0.00	0.00	0.00	0.00
8218 LAKE MICHIGAN DIVERSION,IL	IL	LRC	<u>500.40</u>	<u>500.40</u>	<u>0.00</u>	<u>0.00</u>	<u>500.40</u>
			500.40	500.40	0.00	0.00	500.40
INDIANA							
87387 BURNS WATER WAY SBH	IN	LRC	<u>2.10</u>	<u>2.10</u>	<u>0.00</u>	<u>0.00</u>	<u>2.10</u>
			2.10	2.10	0.00	0.00	2.10
KENTUCKY							
10220 LICKING RIVER OPEN CHANNEL	KY	LRL	36.00	36.00	0.00	0.00	36.00
22020 STAHR HBR, HICKMAN PORT	KY	MVM	<u>327.30</u>	<u>327.30</u>	<u>0.00</u>	<u>0.00</u>	<u>327.30</u>
			363.30	363.30	0.00	0.00	363.30
LOUISIANA							
900 BARATARIA BAY WW LA	LA	MVN	2430.63	2430.63	0.00	0.00	2430.63

24 BAYOU SEGNETTE WWY, LA	LA	MVN	21.65	21.65	0.00	0.00	21.65
1150 BAYOU TECH LA	LA	MVN	96.48	96.48	0.00	0.00	96.48
1160 BAYOU TECH VERMILLION R LA	LA	MVN	31.73	31.73	0.00	0.00	31.73
2310 BYU LAFOURCHE&LAFOURCH	LA	MVN	9.47	9.47	0.00	0.00	9.47
2330 CADDO LAKE LA TX	LA	MVK	74.10	0.00	37.00	37.10	3.71
6200 FRESHWATER BAYOU LA	LA	MVN	2212.72	2212.72	0.00	0.00	2212.72
9360 LAKE PROVIDENCE HBR LA	LA	MVK	416.68	416.68	0.00	0.00	416.68
87168 MADISON PARISH PORT	LA	MVK	97.70	97.70	0.00	0.00	97.70
63 MISS R OUTLTS VENICE LA	LA	MVN	1760.92	1760.92	0.00	0.00	1760.92
99984 MR&T-BATON ROUGE HBR	LA	MVD	121.00	121.00	0.00	0.00	121.00
17970 TANGIPOHOA RV LA	LA	MVN	26.20	26.20	0.00	0.00	26.20
202 WW FM EMPIRE TO GULF LA	LA	MVN	1.41	1.41	0.00	0.00	1.41
188 WW IWW TO BAYOU DULAC LA	LA	MVN	<u>53.28</u>	<u>53.28</u>	<u>0.00</u>	<u>0.00</u>	<u>53.28</u>
			7353.97	7279.87	37.00	37.10	7283.58

MASSACHUSETTS

87009 ANDREWS RVR MA	MA	NAE	0.10	0.10	0.00	0.00	0.10
409 CUTTYHUNK HBR MA	MA	NAE	89.20	89.20	0.00	0.00	89.20
5080 DUXBURY HBR MA	MA	NAE	706.34	706.34	0.00	0.00	706.34
6920 GREEN HBR MA	MA	NAE	212.00	212.00	0.00	0.00	0.00
421 HYANNIS HBR MA	MA	NAE	11.86	11.86	0.00	0.00	11.86
39018 NEWBURYPORT HBR MA	MA	NAE	-2.14	-2.14	0.00	0.00	-2.14
438 ROCKPORT HBR MA	MA	NAE	-0.50	-0.50	0.00	0.00	-0.50
39065 SCITUATE HARBOR, MA	MA	NAE	<u>9.66</u>	<u>9.66</u>	<u>0.00</u>	<u>0.00</u>	<u>9.66</u>
			1026.52	1026.52	0.00	0.00	814.52

MARYLAND

73557 CHESTER RVR MD	MD	NAB	650.83	650.83	0.00	0.00	650.83
51950 CRISFIELD HBR MD	MD	NAB	48.63	48.63	0.00	0.00	48.63
73583 FISHING BAY MD	MD	NAB	503.40	503.40	0.00	0.00	503.40
73584 FISHING CK MD	MD	NAB	398.24	398.24	0.00	0.00	398.24
62011 HERRING CK TALL TIMBERS MD	MD	NAB	12.82	12.82	0.00	0.00	12.82
22690 HONGA R TAR BAY MD	MD	NAB	140.30	140.30	0.00	0.00	140.30
27009 NORTHEAST RVR MD	MD	NAB	58.00	58.00	0.00	0.00	58.00
73567 OCEAN CTY HBR SNPXENT BY	MD	NAB	633.90	633.90	0.00	0.00	633.90

73570 POCOMOKE RIVER MD	MD	NAB	-26.79	-26.79	0.00	0.00	-26.79
87027 ROCK HALL HARBOR MD	MD	NAB	44.64	44.64	0.00	0.00	44.64
40108 TILGHMAN IS HBR MD	MD	NAB	0.00	0.00	0.00	0.00	0.00
73602 TWITCH CV THOROFARE R MD	MD	NAB	1261.70	1261.70	0.00	0.00	1261.70
73606 WICOMICO RVR MD	MD	NAB	<u>2023.30</u>	<u>2023.30</u>	<u>0.00</u>	<u>0.00</u>	<u>2023.30</u>
			5748.97	5748.97	0.00	0.00	5748.97

MAINE

339 CRIEHAVEN HBR ME	ME	NAE	1.33	1.33	0.00	0.00	1.33
15640 ROYAL RVR ME	ME	NAE	738.09	738.09	0.00	0.00	738.09
21800 SCARBORO RIVER, ME	ME	NAE	1378.60	1378.60	0.00	0.00	1378.60
8193 SESUIT HBR	ME	NAE	55.00	55.00	0.00	0.00	55.00
39023 WELLS HBR ME	ME	NAE	61.73	61.73	0.00	0.00	61.73
72501 YORK HARBOR, ME	ME	NAE	<u>16.60</u>	<u>16.60</u>	<u>0.00</u>	<u>0.00</u>	<u>16.60</u>
			2251.35	2251.35	0.00	0.00	2251.35

MICHIGAN

46063 ARCADIA HBR MI	MI	LRE	139.30	139.30	0.00	0.00	139.30
770 AU SABLE HBR MI	MI	LRE	22.42	22.42	0.00	0.00	22.42
74199 CASEVILLE HARBOR MI	MI	LRE	0.00	0.00	0.00	0.00	0.00
2820 CEDAR RIVER HARBOR,MI	MI	LRE	122.57	122.57	0.00	0.00	122.57
3490 CLINTON RIV MI	MI	LRE	108.16	108.16	0.00	0.00	108.16
74208 HAMMOND BAY HBR MI	MI	LRE	35.28	35.28	0.00	0.00	35.28
53550 HARRISVILLE HARBOR MI	MI	LRE	35.70	35.70	0.00	0.00	35.70
48140 INLAND ROUTE MICHIGAN	MI	LRE	14.60	14.60	0.00	0.00	14.60
9210 LAC LA BELLE HBR MI	MI	LRE	14.68	14.68	0.00	0.00	14.68
46018 LELAND HBR MI	MI	LRE	119.80	119.80	0.00	0.00	119.80
74006 LEXINGTON HARBOR MI	MI	LRE	33.10	33.10	0.00	0.00	33.10
73909 LEXINGTON HBR MIT SHR DAM	MI	LRE	37.60	37.60	0.00	0.00	37.60
9890 LITTLE LAKE HBR MI	MI	LRE	129.25	129.25	0.00	0.00	129.25
1020 NEW BUFFALO HBR MI	MI	LRE	36.08	36.08	0.00	0.00	36.08
74170 PETOSKEY HBR MI	MI	LRE	41.60	41.60	0.00	0.00	41.60
46039 PORT SANILAC HBR MI	MI	LRE	-5.50	-5.50	0.00	0.00	-5.50
14410 PORT SANILAC HBR MIT SHR D	MI	LRE	10.60	10.60	0.00	0.00	10.60
74213 PT AUSTIN HBR MI	MI	LRE	89.40	89.40	0.00	0.00	89.40

14220 PT LOOKOUT HBR MI	MI	LRE	74.60	74.60	0.00	0.00	74.60
16390 SAUGATUCK HBR MI	MI	LRE	260.40	260.40	0.00	0.00	260.40
76061 SEBEWAING RIVER MI	MI	LRE	14.80	14.80	0.00	0.00	14.80
17180 SOUTH HAVEN HBR MI	MI	LRE	54.40	54.40	0.00	0.00	54.40
19850 WHITEFISH POINTE HBR MI	MI	LRE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
			1388.84	1388.84	0.00	0.00	1388.84

MINNESOTA

74041 DAVENPORT SMALL BOAT HBR	MN	MVR	45.76	45.76	0.00	0.00	45.76
88812 LAKE CITY SMALL BOAT HBR	MN	MVP	4.00	4.00	0.00	0.00	4.00
11310 MINNESOTA RIVER MN	MN	MVP	96.00	96.00	0.00	0.00	96.00
88809 RED WING COMMERCIAL HBR	MN	MVP	0.16	0.16	0.00	0.00	0.16
88807 ST. PAUL SML BT HBR, MN	MN	MVP	81.06	81.06	0.00	0.00	81.06
48011 WARROAD HBR MN	MN	MVP	304.88	304.88	0.00	0.00	304.88
88817 WINONA COMMERCIAL HARBOR	MN	MVP	9.99	9.99	0.00	0.00	9.99
88816 WINONA SMALL BOAT HBR	MN	MVP	<u>18.00</u>	<u>18.00</u>	<u>0.00</u>	<u>0.00</u>	<u>18.00</u>
			559.85	559.85	0.00	0.00	559.85

MISSOURI

87092 CARUTHERSVILLE HBR MO	MO	LMM	196.90	196.90	0.00	0.00	196.90
33012 NEW MADRID HBR MO	MO	LMM	207.20	207.20	0.00	0.00	207.20
87404 SOUTHEAST MO PORT,MS R, MO	MO	MVS	<u>38.60</u>	<u>38.60</u>	<u>0.00</u>	<u>0.00</u>	<u>38.60</u>
			442.70	442.70	0.00	0.00	442.70

MISSISSIPPI

1520 BILOXI HBR MS	MS	SAM	1074.72	1074.72	0.00	0.00	1074.72
87249 CLAIBORNE CO PORT MS	MS	MVK	85.50	85.50	0.00	0.00	85.50
493 MOUTH OF YAZOO RIVER, MS	MS	MVK	0.00	0.00	0.00	0.00	0.00
99982 MR&T-GREENVILLE HBR	MS	MVD	208.00	208.00	0.00	0.00	208.00
99983 MR&T-VICKSBURG HBR	MS	MVD	193.00	193.00	0.00	0.00	193.00
74564 PASS CHRISTIAN HBR MS	MS	SAM	20.17	20.17	0.00	0.00	20.17
87072 ROSEDALE HBR MS	MS	MVK	389.60	389.60	0.00	0.00	389.60
20350 YAZOO RIVER MS	MS	MVK	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
			1970.99	1970.99	0.00	0.00	1970.99

NORTH CAROLINA

7604 ATLANTIC BEACH CH NC	NC	SAW	211.87	211.87	0.00	0.00	211.87
76024 AVON HBR NC	NC	SAW	21.40	21.40	0.00	0.00	21.40
1290 BELHAVEN HBR NC	NC	SAW	358.74	358.74	0.00	0.00	358.74
2890 CH FM BK SD LKT BT NC	NC	SAW	344.98	344.98	0.00	0.00	344.98
74599 CH FR PAM SD TO ROD NC	NC	SAW	737.22	737.22	0.00	0.00	737.22
26060 DRUM INLET NC	NC	SAW	1905.46	1905.46	0.00	0.00	1905.46
74605 FAR CRK NC	NC	SAW	22.32	22.32	0.00	0.00	22.32
10020 LOCKWD FOLLY R NC	NC	SAW	433.50	433.50	0.00	0.00	433.50
10580 MANTEO BAY NC	NC	SAW	3383.00	3383.00	0.00	0.00	3383.00
74615 PAMLICO & TAR R NC	NC	SAW	0.00	0.00	0.00	0.00	0.00
22510 ROANOKE RVR NC	NC	SAW	0.00	0.00	0.00	0.00	0.00
15490 ROLLINSON CH NC	NC	SAW	349.90	349.90	0.00	0.00	349.90
16800 SILVER LKE HBR NC	NC	SAW	699.00	699.00	0.00	0.00	699.00
74626 STUMPY POINT BAY NC	NC	SAW	35.40	35.40	0.00	0.00	35.40
74632 WW CONN PAMLI SD BEAU HB	NC	SAW	558.80	558.80	0.00	0.00	558.80
74637 WW CONN SWANQ BAY W DP BA	NC	SAW	<u>9.80</u>	<u>9.80</u>	<u>0.00</u>	<u>0.00</u>	<u>9.80</u>
			9071.39	9071.39	0.00	0.00	9071.39

NEW HAMPSHIRE

505 COCHECO R, NH	NH	NAE	72.29	72.29	0.00	0.00	72.29
509 LITTLE HARBOR, NH	NH	NAE	<u>-0.26</u>	<u>-0.26</u>	<u>0.00</u>	<u>0.00</u>	<u>-0.26</u>
			72.03	72.03	0.00	0.00	72.03

NEW JERSEY

950 BARNEGAT INLET NJ	NJ	NAP	1288.72	1288.72	0.00	0.00	1288.72
73626 CHEESEQUAKE CREEK, NJ	NJ	NAN	0.00	0.00	0.00	0.00	0.00
8980 KEYPORT HBR NJ	NJ	NAN	0.00	0.00	0.00	0.00	0.00
10450 MANASQUAN RVR NJ	NJ	NAP	773.20	773.20	0.00	0.00	773.20
10410 MATAWAN CREEK NJ	NJ	NAN	0.00	0.00	0.00	0.00	0.00
11840 MORICHES INLET, NJ	NJ	NAN	0.00	0.00	0.00	0.00	0.00
8190 NJ IWW	NJ	NAP	2655.03	2655.03	0.00	0.00	2655.03
41007 SHARK RVR NJ	NJ	NAN	763.50	763.50	0.00	0.00	763.50
41035 SHOAL HBR CMPTN CK NJ	NJ	NAN	295.90	295.90	0.00	0.00	295.90
16780 SHREWSBURY RVR NJ	NJ	NAN	<u>11.94</u>	<u>11.94</u>	<u>0.00</u>	<u>0.00</u>	<u>11.94</u>

				5788.29	5788.29	0.00	0.00	5788.29
NEW YORK								
41057	BRONX RVR NY	NY	NAN	33.40	33.40	0.00	0.00	33.40
5220	E ROCKAWAY INLET NY	NY	NAN	414.11	414.11	0.00	0.00	414.11
41004	EAST CHESTER CRK NY	NY	NAN	49.00	49.00	0.00	0.00	49.00
5880	FIRE I INLT TO JONES NY	NY	NAN	2130.09	2130.09	0.00	0.00	2130.09
5890	FIRE ISLAND INLT NY	NY	NAN	113.18	113.18	0.00	0.00	113.18
73686	GLEN COVE CRK NY	NY	NAN	132.61	132.61	0.00	0.00	132.61
8220	IRONDEQUOIT BAY, NY	NY	LRB	13.50	13.50	0.00	0.00	13.50
41006	JONES INLT NY	NY	NAN	690.20	690.20	0.00	0.00	690.20
9340	LAKE MONTAUK HBR NY	NY	NAN	10.34	10.34	0.00	0.00	10.34
41082	MATTITUCK HBR NY	NY	NAN	10.60	10.60	0.00	0.00	10.60
12200	NRWS LKE CHAMPLAIN NY VT	NY	NAN	28.80	28.80	0.00	0.00	28.80
12980	OAK ORCHARD HBR NY	NY	LRB	122.59	122.59	0.00	0.00	122.59
44066	OLCOTT HBR NY	NY	LRB	148.02	148.02	0.00	0.00	148.02
73747	PORT CHESTER HBR NY	NY	NAN	0.40	0.40	0.00	0.00	0.40
73705	RONDOUT HARBOR NY	NY	NAN	426.20	426.20	0.00	0.00	426.20
73644	SHINNECOCK INLET NY	NY	NAN	0.30	0.30	0.00	0.00	0.30
87433	STURGEON POINT, NY	NY	LRB	0.00	0.00	0.00	0.00	0.00
41003	WESTCHESTER CK NY	NY	NAN	18.40	18.40	0.00	0.00	18.40
73938	WILSON HBR NY	NY	LRB	<u>210.91</u>	<u>210.91</u>	<u>0.00</u>	<u>0.00</u>	<u>210.91</u>
				4552.65	4552.65	0.00	0.00	4552.65
OHIO								
21540	PORT CLINTON HBR OH	OH	LRB	7.98	7.98	0.00	0.00	7.98
44003	VERMILLION HBR OH	OH	LRB	34.85	34.85	0.00	0.00	34.85
74025	WEST HBR, OH	OH	LRB	<u>111.69</u>	<u>111.69</u>	<u>0.00</u>	<u>0.00</u>	<u>111.69</u>
				154.52	154.52	0.00	0.00	154.52
OREGON								
3130	CHETCO RIVER	OR	NWP	393.61	393.61	0.00	0.00	393.61
23080	COLUM. R. BTN CHNK SD IS	OR	NWP	12.50	12.50	0.00	0.00	12.50
3570	COLUMBIA R BAKER BAY	OR	NWP	17.97	17.97	0.00	0.00	17.97
3900	COQUILLE R OR	OR	NWP	325.95	325.95	0.00	0.00	325.95

4610 DEPOE BAY OR	OR	NWP	10.92	10.92	0.00	0.00	10.92
15600 ROGUE RVR HBR GOLD BH	OR	NWP	909.70	909.70	0.00	0.00	909.70
20300 YAQUINA RVR OR	OR	NWP	<u>-118.57</u>	<u>-118.57</u>	<u>0.00</u>	<u>0.00</u>	<u>-118.57</u>
			1552.08	1552.08	0.00	0.00	1552.08
RHODE ISLAND							
556 BULLOCKS PT CVE RI	RI	NAE	1.89	1.89	0.00	0.00	1.89
562 LITTLE NARRAGANSETT BAY	RI	NAE	426.34	426.34	0.00	0.00	426.34
87008 PATCHOGUE RVR RI CONN	RI	NAE	<u>59.75</u>	<u>59.75</u>	<u>0.00</u>	<u>0.00</u>	<u>59.75</u>
			487.98	487.98	0.00	0.00	487.98
SOUTH CAROLINA							
87088 FOLLY RVR SC	SC	SAC	793.80	793.80	0.00	0.00	793.80
9930 LITTLE RIVER INLET SC	SC	SAC	37.11	37.11	0.00	0.00	37.11
12030 MURRELLS INLET SC	SC	SAC	87.90	87.90	0.00	0.00	87.90
0001 TOWN CK SC	SC	SAC	<u>567.40</u>	<u>567.40</u>	<u>0.00</u>	<u>0.00</u>	<u>567.40</u>
			1486.21	1486.21	0.00	0.00	1486.21
TENNESSEE							
99981 MR&T-MCKELLER LK HBR	TN	MVD	694.00	694.00	0.00	0.00	694.00
20150 WOLF RVR HBR TN	TN	LMM	<u>388.20</u>	<u>388.20</u>	<u>0.00</u>	<u>0.00</u>	<u>388.20</u>
			1082.20	1082.20	0.00	0.00	1082.20
TEXAS							
1350 BENBROOK LAKE TX	TX	SWF	1498.90	61.40	1437.50	0.00	61.40
2810 CEDAR BAYOU TX	TX	SWG	0.01	0.01	0.00	0.00	0.01
4930 DOUBLE BAYOU TX	TX	SWG	431.19	431.19	0.00	0.00	431.19
6760 GRAPEVINE LAKE TX	TX	SWF	1988.50	14.00	1974.50	0.00	14.00
18510 TRINITY RIVER, TX	TX	SWG	<u>-35.00</u>	<u>-35.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-35.00</u>
			3883.60	471.60	3412.00	0.00	471.60
VIRGINIA							
30580 APPOMATTOX RIVER VA	VA	NAO	5.90	5.90	0.00	0.00	5.90
27028 BLACKWATER RIVER, VA	VA	NAO	12.00	12.00	0.00	0.00	12.00
582 BROAD CREEK VA	VA	NAO	0.00	0.00	0.00	0.00	0.00
10890 CHINCOTEAGUE BAY VA	VA	NAO	208.40	208.40	0.00	0.00	208.40

5841 CHINCOTEAGUE HBR REFG VA	VA	NAO	112.81	112.81	0.00	0.00	112.81
76106 CHINCOTEAGUE INLET VA	VA	NAO	810.90	810.90	0.00	0.00	810.90
585 CRANES CREEK VA	VA	NAO	0.15	0.15	0.00	0.00	0.15
75117 DEEP CR NEWPORT NEWS VA	VA	NAO	27.69	27.69	0.00	0.00	27.69
73755 HAMPTON CREEK VA	VA	NAO	276.36	276.36	0.00	0.00	276.36
73776 HORN HARBOR, VA	VA	NAO	128.40	128.40	0.00	0.00	128.40
9980 LITTLE WICOMICO RVR VA	VA	NAB	-5.79	-5.79	0.00	0.00	-5.79
10310 LYNNHAVEN INLET VA	VA	NAO	783.50	783.50	0.00	0.00	783.50
73542 NEABSCO CK VA	VA	NAB	41.90	41.90	0.00	0.00	41.90
76011 PARKER CREEK, VA	VA	NAO	116.10	116.10	0.00	0.00	116.10
596 PARROTTS CREEK, VA	VA	NAO	0.00	0.00	0.00	0.00	0.00
87455 RUDEE INLET, VIRGINIA	VA	NAO	145.00	145.00	0.00	0.00	145.00
42001 STARLINGS CREEK VA	VA	NAO	38.75	38.75	0.00	0.00	38.75
76107 TYLERS BEACH VA	VA	NAO	12.70	12.70	0.00	0.00	12.70
19550 WW COAST OF VA	VA	NAO	<u>1478.40</u>	<u>1478.40</u>	<u>0.00</u>	<u>0.00</u>	<u>1478.40</u>
			4193.17	4193.17	0.00	0.00	4193.17
WASHINGTON							
67314 NEAH BAY	WA	NWS	11.27	11.27	0.00	0.00	11.27
14760 QUILLAYUTE RIVER	WA	NWS	6641.40	6641.40	0.00	0.00	6641.40
17870 SWINOMISH CHANNEL	WA	NWS	<u>234.40</u>	<u>234.40</u>	<u>0.00</u>	<u>0.00</u>	<u>234.40</u>
			6887.07	6887.07	0.00	0.00	6887.07
WISCONSIN							
3970 CORNUCOPIA HBR WI	WI	LRE	102.82	102.82	0.00	0.00	102.82
6610 FOX RIVER WI	WI	LRE	2197.79	2197.79	0.00	0.00	2197.79
9450 LA POINTE HBR WI	WI	LRE	0.00	0.00	0.00	0.00	0.00
88813 PEPIN SMALL BOAT HARBOR	WI	MVP	0.00	0.00	0.00	0.00	0.00
16500 SAXON HBR WI	WI	LRE	<u>2.60</u>	<u>2.60</u>	<u>0.00</u>	<u>0.00</u>	<u>2.60</u>
			2303.21	2303.21	0.00	0.00	2303.21
WEST VIRGINIA							
10222 BIG SANDY HARBOR	WV	LRH	928.30	928.30	0.00	0.00	928.30
10307 CHARLESTON RVR FRONT, WV	WV	LRH	280.87	280.87	0.00	0.00	280.87
88833 ELK RIVER HARBOR	WV	LRH	411.30	411.30	0.00	0.00	411.30

10221 PORTSMOUTH HARBOR	WV	LRH	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
			1620.47	1620.47	0.00	0.00	1620.47
GRAND TOTAL			103953.3	80330.35	23585.90	37.10	80334.06
			5				