

# **Oilspill Liability**

## **20X8185**

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# **Oilspill Liability**

**20X8185**

## **Noteworthy News**

**The Bureau of the Public Debt's Trust Fund Management Branch will be placing the FINAL financial statements for the trust funds on the Web. Effective with the May reporting period, we will no longer e:mail the statements. The statements will be available on the Web by the last workday of the following month. The link to view the financial statements is <http://www.publicdebt.treas.gov/dfi/dfitrustfundreport.htm>. Please save as a favorite in your Web browser for easier access.**

**Oilspill LiabilityTrust Fund  
20X8185  
Trial Balance (Final)  
March 31, 2005 Through April 30, 2005**

RUN DATE: 05/19/05  
RUN TIME: 15:14:48

| GENERAL LEDGER ACCOUNT             | BEGINNING<br>BALANCE  | TOTAL<br>DEBITS         | TOTAL<br>CREDITS        | ENDING<br>BALANCE     |
|------------------------------------|-----------------------|-------------------------|-------------------------|-----------------------|
| <b>ASSETS</b>                      |                       |                         |                         |                       |
| 1010 CASH                          | 1,796.98              | 3,030,801,939.88        | 3,030,802,085.41        | 1,651.45              |
| 1340 ACCRUED INCOME RECEIVABLE     | 4,513,662.73          | 1,247,534.90            | 1,051,781.07            | 4,709,416.56          |
| 1610 PRINCIPAL ON INVESTMENTS      | 786,993,000.00        | 3,024,313,000.00        | 3,017,553,000.00        | 793,753,000.00        |
| 1611 DISCOUNT ON PURCHASE          | (5,202,571.25)        | 0.00                    | 0.00                    | (5,202,571.25)        |
| 1612 PREMIUM ON PURCHASE           | 23,000,472.08         | 0.00                    | 0.00                    | 23,000,472.08         |
| 1613 AMORTIZATION DISC/PREM        | (11,760,725.21)       | 809,101.48              | 344,414.07              | (11,296,037.80)       |
| <b>TOTAL ASSETS</b>                | <b>797,545,635.33</b> | <b>6,057,171,576.26</b> | <b>6,049,751,280.55</b> | <b>804,965,931.04</b> |
| <b>LIABILITIES</b>                 |                       |                         |                         |                       |
| 2150 LIABILITY FOR ALLOCATION      | 234,502,519.34        | 7,484,078.43            | 804,083.28              | 227,822,524.19        |
| <b>TOTAL LIABILITIES</b>           | <b>234,502,519.34</b> | <b>7,484,078.43</b>     | <b>804,083.28</b>       | <b>227,822,524.19</b> |
| <b>TOTAL NET ASSETS</b>            | <b>563,043,115.99</b> | <b>6,064,655,654.69</b> | <b>6,050,555,363.83</b> | <b>577,143,406.85</b> |
| <b>CAPITAL</b>                     |                       |                         |                         |                       |
| 3310 PRIOR UNDISTRIBUTED G/L       | (42,099.94)           | 0.00                    | 0.00                    | (42,099.94)           |
| 3310 PRIOR UNDISTRIBUTED INC       | 679,369,237.09        | 0.00                    | 0.00                    | 679,369,237.09        |
| <b>TOTAL CAPITAL</b>               | <b>679,327,137.15</b> | <b>0.00</b>             | <b>0.00</b>             | <b>679,327,137.15</b> |
| <b>INCOME</b>                      |                       |                         |                         |                       |
| 5311 INTEREST ON INVESTMENTS       | 7,655,830.13          | 1,051,781.07            | 2,533,399.08            | 9,137,448.14          |
| 5900 COST RECOVERIES               | 5,887,537.32          | 0.00                    | 1,723,928.17            | 7,611,465.49          |
| 5320 FINES & PENALTIES             | 5,812,234.10          | 0.00                    | 10,239,147.53           | 16,051,381.63         |
| 5311 AMORTIZATION/ACCRETION        | 2,173,733.14          | 344,414.07              | 809,101.48              | 2,638,420.55          |
| <b>TOTAL INCOME</b>                | <b>21,529,334.69</b>  | <b>1,396,195.14</b>     | <b>15,305,576.26</b>    | <b>35,438,715.81</b>  |
| <b>EXPENSES</b>                    |                       |                         |                         |                       |
| 5765 TRANSFERS TO EPA              | 15,872,000.00         | 0.00                    | 0.00                    | 15,872,000.00         |
| 5765 TRANSFER TO INTERIOR          | 5,254,720.50          | 0.00                    | 0.00                    | 5,254,720.50          |
| 5765 TRANSFER TO HEALTH RESOURCI   | 0.00                  | 0.00                    | 0.00                    | 0.00                  |
| 5765 TRANS TO DOT RESEARCH & SPE   | 15,000,000.00         | 5,000,000.00            | 5,000,000.00            | 15,000,000.00         |
| 5765 TRANSFER TO DENALI COMMISSIC  | 2,129,065.78          | 0.00                    | 0.00                    | 2,129,065.78          |
| 5765 TRANS TO COAST GUARD - 70X831 | 1,027,527.69          | 1,015,766.12            | 211,682.84              | 1,831,610.97          |
| 5765 TRANS TO COAST GUARD - 70X834 | 52,000,000.00         | 1,272,395.59            | 2,272,395.59            | 51,000,000.00         |
| 5765 TRANS TO COAST GUARD - ANNUA  | 46,500,000.00         | 0.00                    | 0.00                    | 46,500,000.00         |
| 6100 TREASURY ADMIN EXPENSE - BPD  | 30,041.88             | 5,006.98                | 0.00                    | 35,048.86             |
| <b>TOTAL EXPENSE</b>               | <b>137,813,355.85</b> | <b>7,293,168.69</b>     | <b>7,484,078.43</b>     | <b>137,622,446.11</b> |
| <b>TOTAL EQUITY</b>                | <b>560,914,050.21</b> | <b>8,689,363.83</b>     | <b>22,789,654.69</b>    | <b>577,143,406.85</b> |
| <b>BALANCE</b>                     | <b>0.00</b>           | <b>6,073,345,018.52</b> | <b>6,073,345,018.52</b> | <b>0.00</b>           |

**Oilspill Liability Trust Fund  
20X8185  
Balance Sheet (Final)  
April 30, 2005**

**ASSETS**

**Undisbursed Balances**

|                                |    |          |    |          |
|--------------------------------|----|----------|----|----------|
| Funds Available for Investment | \$ | 1,651.45 | \$ | 1,651.45 |
|--------------------------------|----|----------|----|----------|

**Receivables**

|                     |    |              |    |              |
|---------------------|----|--------------|----|--------------|
| Interest Receivable | \$ | 4,709,416.56 | \$ | 4,709,416.56 |
|---------------------|----|--------------|----|--------------|

**Investments**

|                          |    |                 |  |  |
|--------------------------|----|-----------------|--|--|
| Principal On Investments | \$ | 793,753,000.00  |  |  |
| Discount on Purchase     |    | (5,202,571.25)  |  |  |
| Premium on Purchase      |    | 23,000,472.08   |  |  |
| Amortization Disc/Prem   |    | (11,296,037.80) |  |  |

|                        |    |                |  |  |
|------------------------|----|----------------|--|--|
| <b>Net Investments</b> | \$ | 800,254,863.03 |  |  |
|------------------------|----|----------------|--|--|

|                     |    |                       |    |                       |
|---------------------|----|-----------------------|----|-----------------------|
| <b>TOTAL ASSETS</b> | \$ | <b>804,965,931.04</b> | \$ | <b>804,965,931.04</b> |
|---------------------|----|-----------------------|----|-----------------------|

**LIABILITIES & EQUITY**

**Liabilities**

|                   |    |                |    |                |
|-------------------|----|----------------|----|----------------|
| Other Liabilities | \$ | 227,822,524.19 | \$ | 227,822,524.19 |
|-------------------|----|----------------|----|----------------|

**Equity**

|                   |    |                  |  |  |
|-------------------|----|------------------|--|--|
| Beginning Balance | \$ | 679,327,137.15   |  |  |
| Net Change        | \$ | (102,183,730.30) |  |  |

|                     |    |                |  |  |
|---------------------|----|----------------|--|--|
| <b>Total Equity</b> | \$ | 577,143,406.85 |  |  |
|---------------------|----|----------------|--|--|

|                                       |    |                       |    |                       |
|---------------------------------------|----|-----------------------|----|-----------------------|
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | \$ | <b>804,965,931.04</b> | \$ | <b>804,965,931.04</b> |
|---------------------------------------|----|-----------------------|----|-----------------------|

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 19, 2005

**Oilspill Liability Trust Fund  
20X8185  
Income Statement (Final)  
October 1, 2004 Through April 30, 2005**

**RECEIPTS**

|                                    | Current Month           | Year-To-Date            |
|------------------------------------|-------------------------|-------------------------|
| <b>Revenue</b>                     |                         |                         |
| Cost Recoveries                    | 1,723,928.17            | 7,611,465.49            |
| Fines & Penalties                  | 10,239,147.53           | 16,051,381.63           |
| <b>Gross Revenue</b>               | <b>\$ 11,963,075.70</b> | <b>\$ 23,662,847.12</b> |
| <b>Less: Refunds and Credits</b>   |                         |                         |
| Subtotal Less: Refunds and Credits | 0.00                    | 0.00                    |
| <b>Net Revenue</b>                 | <b>\$ 11,963,075.70</b> | <b>\$ 23,662,847.12</b> |
| <b>Investment Income</b>           |                         |                         |
| 1 Interest on Investments          | 1,946,305.42            | 11,775,868.69           |
| <b>Subtotal Investment Income</b>  | <b>1,946,305.42</b>     | <b>11,775,868.69</b>    |
| <b>Net Receipts</b>                | <b>\$ 13,909,381.12</b> | <b>\$ 35,438,715.81</b> |

**OUTLAYS**

|                              |                    |                     |
|------------------------------|--------------------|---------------------|
| Treasury Admin Expense - BPD | 5,006.98           | 35,048.86           |
| <b>Total Outlays</b>         | <b>\$ 5,006.98</b> | <b>\$ 35,048.86</b> |

**NONEXPENDITURE TRANSFERS**

|   |                         |                            |
|---|-------------------------|----------------------------|
| 2 Transfer to Health Resources                | 0.00                    | 0.00                       |
| 2 Trans to Coast Guard - 70X8312              | 804,083.28              | 1,831,610.97               |
| 2 Trans to Coast Guard - 70X8349              | (1,000,000.00)          | 51,000,000.00              |
| 2 Trans to Coast Guard - Annual               | 0.00                    | 46,500,000.00              |
| Transfers to EPA                              | 0.00                    | 15,872,000.00              |
| Transfer to Interior                          | 0.00                    | 5,254,720.50               |
| 2 Transfers to DOT Research & Spec Proj       | 0.00                    | 15,000,000.00              |
| Transfer to Denali Commission                 | 0.00                    | 2,129,065.78               |
| <b>Subtotal NonExpenditure Transfers</b>      | <b>(195,916.72)</b>     | <b>137,587,397.25</b>      |
| <b>Total Outlays/NonExpenditure Transfers</b> | <b>(190,909.74)</b>     | <b>137,622,446.11</b>      |
| <b>NET INCREASE/(DECREASE)</b>                | <b>\$ 14,100,290.86</b> | <b>\$ (102,183,730.30)</b> |

Footnotes

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

|                                     |    |              |    |               |
|-------------------------------------|----|--------------|----|---------------|
| Interest on Investments: Cash Basis | \$ | 1,285,864.18 | \$ | 12,954,246.53 |
|-------------------------------------|----|--------------|----|---------------|

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

**Oilspill Liability Trust Fund  
20X8185  
Budget Reconciliation (Final)  
April 30, 2005**

| <u>Account Number</u> | <u>Mandatory/<br/>Discretionary</u> | <u>TITLE</u>  | <u>AMOUNT</u>                  |
|-----------------------|-------------------------------------|---|--------------------------------|
|                       |                                     | Interest on Investments(Cash):                                      | 12,954,246.53                  |
|                       |                                     | Fines & Penalties   | 16,051,381.63                  |
|                       |                                     | Cost Recoveries   | 7,611,465.49                   |
| <b>411400</b>         | <b>M</b>                            | <b>Appropriated Trust Fund Receipts</b>                             | <b><u>36,617,093.65</u></b>    |
|                       |                                     | Transfer to Coast Guard - 70X8312                                   | (655,758.73)                   |
|                       |                                     | Transfer to Coast Guard - 70X8349                                   | (195,916,765.46)               |
|                       |                                     | Transfer to Coast Guard - Annual                                    | (23,250,000.00)                |
|                       |                                     | Transfers to DOT Special Projects                                   | (8,000,000.00)                 |
| <b>412700</b>         | <b>M</b>                            | <b>Amounts Approp from Specific Treasury MTF - Payable</b>          | <b><u>(227,822,524.19)</u></b> |
|                       |                                     | Trans to Coast Guard - 70X8312                                      | (1,258,300.11)                 |
|                       |                                     | Trans to Coast Guard - 70X8349                                      | (18,326,216.31)                |
|                       |                                     | Trans to Coast Guard - Annual                                       | (23,250,000.00)                |
|                       |                                     | Transfer to Denali Commission                                       | (2,129,065.78)                 |
|                       |                                     | Transfer to Interior  | (5,254,720.50)                 |
|                       |                                     | Transfers to EPA  | (15,872,000.00)                |
|                       |                                     | Transfers to DOT Research & Spec Projects                           | (7,000,000.00)                 |
| <b>412900</b>         | <b>M</b>                            | <b>Amounts Approp from Specific Treasury MTF - Transfers Out</b>    | <b><u>(73,090,302.70)</u></b>  |
|                       |                                     | Treasury Admin Expense - BPD  | (35,048.86)                    |
| <b>490200</b>         | <b>M</b>                            | <b>Expended Authority - Paid</b>                                    | <b><u>(35,048.86)</u></b>      |
| <b>439400</b>         | <b>M</b>                            | <b>B Receipts Unavailable for Obligation Upon Collection (Beg)</b>  | <b>661,734,908.47</b>          |
|                       |                                     | Interest on Investments(Cash):                                      | 12,954,246.53                  |
|                       |                                     | Fines & Penalties   | 16,051,381.63                  |
|                       |                                     | Cost Recoveries   | 7,611,465.49                   |
|                       |                                     | Treasury Admin Expense - BPD  | (35,048.86)                    |
|                       |                                     | Transfers to Denali Commission                                      | (2,129,065.78)                 |
|                       |                                     | Trans to Coast Guard - 70X8312                                      | (1,831,610.97)                 |
|                       |                                     | Trans to Coast Guard - 70X8349                                      | (51,000,000.00)                |
|                       |                                     | Trans to Coast Guard - Annual                                       | (46,500,000.00)                |
|                       |                                     | Transfer to Interior  | (5,254,720.50)                 |
|                       |                                     | Transfers to EPA  | (15,872,000.00)                |
|                       |                                     | Transfers to DOT Research & Spec Projects                           | (15,000,000.00)                |
|                       |                                     | Transfers to Health Resources                                       | 0.00                           |
| <b>439400</b>         | <b>M</b>                            | <b>Receipts Unavailable for Obligation Upon Collection (Ending)</b> | <b><u>(560,729,556.01)</u></b> |
| <b>420100</b>         |                                     | <b>Total Actual Resources - Collected</b>                           | <b><u>825,060,338.11</u></b>   |
| <b>EDIT CHECK:</b>    |                                     |   |                                |
|                       |                                     | Fund Balance with Treasury  | 1,651.45                       |
|                       |                                     | Principal   | 793,753,000.00                 |
|                       |                                     | Discount at Purchase  | (5,202,571.25)                 |
|                       |                                     | Liability For Allocation  | (227,822,524.19)               |
|                       |                                     | <b>Total Net Assets</b>   | <b><u>560,729,556.01</u></b>   |
| <b>439400</b>         |                                     | <b>Receipts Unavailable for Obligation Upon Collection (Ending)</b> | <b><u>(560,729,556.01)</u></b> |
|                       |                                     |   | <b><u>0.00</u></b>             |

Oilspill Liability Trust Fund  
 20X8185  
 Budget Reconciliation Summary (Final)  
 April 30, 2005

| <u>Account Number</u> | <u>Mandatory/<br/>Discretionary</u> |   | <u>Amount</u>      |
|-----------------------|-------------------------------------|---|--------------------|
| 411400                | M                                   | Appropriated Trust Fund Receipts                          | 36,617,093.65      |
| 412700                | M                                   | Amounts Approp from Specific Treasury MTF - Payable       | (227,822,524.19)   |
| 412900                | M                                   | Amounts Approp from Specific Treasury MTF - Transfers Out | (73,090,302.70)    |
| 490200                | M                                   | Delivered Orders - Obligations, Paid                      | (35,048.86)        |
| 439400                | M                                   | Receipts Unavailable for Obligation Upon Collection       | (560,729,556.01)   |
| 420100                |                                     | Total Actual Resources - Collected                        | 825,060,338.11     |
|                       |                                     |   | <u><u>0.00</u></u> |

Oilspill Liability Trust Fund  
20X8185  
FACTS II Adjusted Trial Balance (Final)  
April 30, 2005

| <u>Account</u> | <u>Mandatory/<br/>Discretionary</u> | <u>Beginning/<br/>Ending Blance</u> | <u>Amount</u>            |
|----------------|-------------------------------------|-------------------------------------|--------------------------|
| 1010           |                                     | E                                   | 1,651.45                 |
| 1610           |                                     | B                                   | 829,216,000.00           |
| 1610           |                                     | E                                   | 793,753,000.00           |
| 1611           |                                     | E                                   | (5,202,571.25)           |
| 4114           | M                                   | E                                   | 36,617,093.65            |
| 4124           | M                                   | E                                   | 0.00                     |
| 4127           | M                                   | B                                   | (163,325,429.64)         |
| 4127           | M                                   | E                                   | (227,822,524.19)         |
| 4129           | M                                   | E                                   | (73,090,302.70)          |
| 4201           |                                     | B                                   | 825,060,338.11           |
| 4201           |                                     | E                                   | 825,060,338.11           |
| 4384           | M                                   | B                                   | 0.00                     |
| 4384           | M                                   | E                                   | 0.00                     |
| 4394           | M                                   | B                                   | (661,734,908.47)         |
| 4394           | M                                   | E                                   | (560,729,556.01)         |
| 4902           | M                                   | E                                   | (35,048.86) Current Year |
|                |                                     |                                     | <u><u>0.00</u></u>       |



| <b>2150 Payable</b>          | <b>As of 09/30/04</b> | <b>Transfers 10/04</b> | <b>10/31/04 Balance</b> | <b>Transfers 11/04</b> | <b>New Authority</b> | <b>11/30/04 Balance</b> | <b>Transfers 12/04</b> | <b>New Authority</b> | <b>12/31/04 Balance</b> |
|------------------------------|-----------------------|------------------------|-------------------------|------------------------|----------------------|-------------------------|------------------------|----------------------|-------------------------|
| 70X8312 (Coast Guard)        | 82,447.87             | (112,488.47)           | (30,040.60)             | (388,071.74)           | 535,697.28           | 117,584.94              | (352,222.08)           | 296,850.42           | 62,213.28               |
| 70X8349 (Coast Guard)        | 163,242,981.77        | (2,104,933.77)         | 161,138,048.00          | (4,418,278.10)         | 52,000,000.00        | 208,719,769.90          | (1,976,892.35)         | 0.00                 | 206,742,877.55          |
| 7058314 (Coast Guard)        | 0.00                  | 0.00                   | 0.00                    | 0.00                   | 46,500,000.00        | 46,500,000.00           | (11,625,000.00)        | 0.00                 | 34,875,000.00           |
| 6905/078121 Special Projects |                       |                        |                         |                        |                      |                         |                        |                      |                         |
| <b>Total</b>                 | <b>170,572,286.71</b> | <b>(2,217,422.24)</b>  | <b>161,108,007.40</b>   | <b>(4,806,349.84)</b>  | <b>99,035,697.28</b> | <b>255,337,354.84</b>   | <b>(13,954,114.43)</b> | <b>296,850.42</b>    | <b>241,680,090.83</b>   |
| <b>Current Payable</b>       | <b>170,572,286.71</b> | <b>(2,217,422.24)</b>  | <b>161,108,007.40</b>   | <b>(4,806,349.84)</b>  | <b>99,035,697.28</b> | <b>255,337,354.84</b>   | <b>(13,954,114.43)</b> | <b>296,850.42</b>    | <b>241,680,090.83</b>   |

| New Authority    | Transfers 01/05       | 01/31/05 Balance      | Transfers 02/05       | 02/28/05 Balance      | New Authority        | Transfers 03/05        | 03/31/05 Balance      | Transfers 04/05       | New Authority       | 04/30/05 Balance      |
|------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|------------------------|-----------------------|-----------------------|---------------------|-----------------------|
| 82,596.33        | (82,596.33)           | 62,213.28             | (48,730.63)           | 13,482.65             | 112,383.66           | (62,508.02)            | 63,358.29             | (211,682.84)          | 804,083.28          | 655,758.73            |
| 0.00             | (3,877,103.85)        | 202,865,773.70        | (2,091,197.15)        | 200,774,576.55        | 0.00                 | (2,585,415.50)         | 198,189,161.05        | (1,272,395.59)        | (1,000,000.00)      | 195,916,765.46        |
| 0.00             | 0.00                  | 34,875,000.00         |                       | 34,875,000.00         | 0.00                 | (11,625,000.00)        | 23,250,000.00         | 0.00                  | 0.00                | 23,250,000.00         |
|                  |                       |                       |                       |                       | 15,000,000.00        | (2,000,000.00)         | 13,000,000.00         | (5,000,000.00)        | 0.00                | 8,000,000.00          |
| 82,596.33        | (3,959,700.18)        | 237,802,986.98        | (2,139,927.78)        | 235,663,059.20        | 15,112,383.66        | (16,272,923.52)        | 234,502,519.34        | (6,484,078.43)        | (195,916.72)        | 227,822,524.19        |
| <b>82,596.33</b> | <b>(3,959,700.18)</b> | <b>237,802,986.98</b> | <b>(2,139,927.78)</b> | <b>235,663,059.20</b> | <b>15,112,383.66</b> | <b>(16,272,923.52)</b> | <b>234,502,519.34</b> | <b>(6,484,078.43)</b> | <b>(195,916.72)</b> | <b>227,822,524.19</b> |

**Oilspill Liability Trust Fund**  
**20X8185**  
**Attest Adjusted Trial Balance (Final)**  
**March 31, 2005 Through April 30, 2005**

| G/L ACCT#          | DESCRIPTION                       | BEGINNING BALANCE     | TOTAL DEBITS            | TOTAL CREDITS           | ENDING BALANCE        | ATTEST ADJUSTING DEBITS | ATTEST ADJUSTING CREDITS | ATTEST ENDING BALANCE |
|--------------------|-----------------------------------|-----------------------|-------------------------|-------------------------|-----------------------|-------------------------|--------------------------|-----------------------|
| <b>ASSETS</b>      |                                   |                       |                         |                         |                       |                         |                          |                       |
| 1010               | CASH                              | 1,796.98              | 3,030,801,939.88        | 3,030,802,085.41        | 1,651.45              | 0.00                    | 0.00                     | 1,651.45              |
| 1340               | ACCRUED INCOME RECEIVABLE         | 4,513,662.73          | 1,247,534.90            | 1,051,781.07            | 4,709,416.56          | 0.00                    | 0.00                     | 4,709,416.56          |
| 1610               | PRINCIPAL ON INVESTMENTS          | 786,993,000.00        | 3,024,313,000.00        | 3,017,553,000.00        | 793,753,000.00        | 0.00                    | 0.00                     | 793,753,000.00        |
| 1611               | DISCOUNT ON PURCHASE              | (5,202,571.25)        | 0.00                    | 0.00                    | (5,202,571.25)        | 0.00                    | 0.00                     | (5,202,571.25)        |
| 1612               | PREMIUM ON PURCHASE               | 23,000,472.08         | 0.00                    | 0.00                    | 23,000,472.08         | 0.00                    | 0.00                     | 23,000,472.08         |
| 1613               | AMORTIZATION DISC/PREM            | (11,760,725.21)       | 809,101.48              | 344,414.07              | (11,296,037.80)       | 0.00                    | 0.00                     | (11,296,037.80)       |
|                    | <b>TOTAL ASSETS</b>               | <b>797,545,635.33</b> | <b>6,057,171,576.26</b> | <b>6,049,751,280.55</b> | <b>804,965,931.04</b> | <b>0.00</b>             | <b>0.00</b>              | <b>804,965,931.04</b> |
| <b>LIABILITIES</b> |                                   |                       |                         |                         |                       |                         |                          |                       |
| 2150               | LIABILITY FOR ALLOCATION          | 234,502,519.34        | 7,484,078.43            | 804,083.28              | 227,822,524.19        | 2                       | 227,822,524.19           | 0.00                  |
|                    | <b>TOTAL LIABILITIES</b>          | <b>234,502,519.34</b> | <b>7,484,078.43</b>     | <b>804,083.28</b>       | <b>227,822,524.19</b> | <b>227,822,524.19</b>   | <b>0.00</b>              | <b>0.00</b>           |
|                    | <b>TOTAL NET ASSETS</b>           | <b>563,043,115.99</b> | <b>6,064,655,654.69</b> | <b>6,050,555,363.83</b> | <b>577,143,406.85</b> | <b>227,822,524.19</b>   | <b>0.00</b>              | <b>804,965,931.04</b> |
| <b>CAPITAL</b>     |                                   |                       |                         |                         |                       |                         |                          |                       |
| 3310               | PRIOR UNDISTRIBUTED G/L           | (42,099.94)           | 0.00                    | 0.00                    | (42,099.94)           | 0.00                    | 0.00                     | (42,099.94)           |
| 3310               | PRIOR UNDISTRIBUTED INC           | 679,369,237.09        | 0.00                    | 0.00                    | 679,369,237.09        | 3                       | 227,822,524.19           | 614,872,142.54        |
|                    | <b>TOTAL CAPITAL</b>              | <b>679,327,137.15</b> | <b>0.00</b>             | <b>0.00</b>             | <b>679,327,137.15</b> | <b>227,822,524.19</b>   | <b>391,147,953.83</b>    | <b>842,652,566.79</b> |
| <b>INCOME</b>      |                                   |                       |                         |                         |                       |                         |                          |                       |
| 5311               | INTEREST ON INVESTMENTS           | 7,655,830.13          | 1,051,781.07            | 2,533,399.08            | 9,137,448.14          | 0.00                    | 0.00                     | 9,137,448.14          |
| 5900               | COST RECOVERIES                   | 5,887,537.32          | 0.00                    | 1,723,928.17            | 7,611,465.49          | 0.00                    | 0.00                     | 7,611,465.49          |
| 5320               | FINES & PENALTIES                 | 5,812,234.10          | 0.00                    | 10,239,147.53           | 16,051,381.63         | 0.00                    | 0.00                     | 16,051,381.63         |
| 5311               | AMORTIZATION/ACCRETION            | 2,173,733.14          | 344,414.07              | 809,101.48              | 2,638,420.55          | 0.00                    | 0.00                     | 2,638,420.55          |
|                    | <b>TOTAL INCOME</b>               | <b>21,529,334.69</b>  | <b>1,396,195.14</b>     | <b>15,305,576.26</b>    | <b>35,438,715.81</b>  | <b>0.00</b>             | <b>0.00</b>              | <b>35,438,715.81</b>  |
| <b>EXPENSES</b>    |                                   |                       |                         |                         |                       |                         |                          |                       |
| 5765               | TRANSFERS TO EPA                  | 15,872,000.00         | 0.00                    | 0.00                    | 15,872,000.00         | 0.00                    | 0.00                     | 15,872,000.00         |
| 5765               | TRANSFER TO INTERIOR              | 5,254,720.50          | 0.00                    | 0.00                    | 5,254,720.50          | 0.00                    | 0.00                     | 5,254,720.50          |
| 5765               | TRANSFER TO HEALTH RESOURCES      | 0.00                  | 0.00                    | 0.00                    | 0.00                  | 0.00                    | 0.00                     | 0.00                  |
| 5765               | TRANS TO DOT RESEARCH & SPEC PROJ | 15,000,000.00         | 5,000,000.00            | 5,000,000.00            | 15,000,000.00         | 0.00                    | 2                        | 8,000,000.00          |
| 5765               | TRANSFER TO DENALI COMMISSION     | 2,129,065.78          | 0.00                    | 0.00                    | 2,129,065.78          | 0.00                    | 0.00                     | 2,129,065.78          |
| 5765               | TRANS TO COAST GUARD - 70X8312    | 1,027,527.69          | 1,015,766.12            | 211,682.84              | 1,831,610.97          | 1                       | 82,447.87                | 2                     |
| 5765               | TRANS TO COAST GUARD - 70X8349    | 52,000,000.00         | 1,272,395.59            | 2,272,395.59            | 51,000,000.00         | 1                       | 163,242,981.77           | 2                     |
| 5765               | TRANS TO COAST GUARD - ANNUAL     | 46,500,000.00         | 0.00                    | 0.00                    | 46,500,000.00         | 1                       | 0.00                     | 2                     |
| 6100               | TREASURY ADMIN EXPENSE - BPD      | 30,041.88             | 5,006.98                | 0.00                    | 35,048.86             | 0.00                    | 0.00                     | 35,048.86             |
|                    | <b>TOTAL EXPENSE</b>              | <b>137,813,355.85</b> | <b>7,293,168.69</b>     | <b>7,484,078.43</b>     | <b>137,622,446.11</b> | <b>163,325,429.64</b>   | <b>227,822,524.19</b>    | <b>73,125,351.56</b>  |
|                    | <b>TOTAL EQUITY</b>               | <b>560,914,050.21</b> | <b>8,689,363.83</b>     | <b>22,789,654.69</b>    | <b>577,143,406.85</b> | <b>391,147,953.83</b>   | <b>618,970,478.02</b>    | <b>804,965,931.04</b> |
|                    | <b>BALANCE</b>                    | <b>0.00</b>           | <b>6,073,345,018.52</b> | <b>6,073,345,018.52</b> | <b>0.00</b>           | <b>618,970,478.02</b>   | <b>618,970,478.02</b>    | <b>0.00</b>           |

Footnotes

- 1 To reverse the FY 2004 year end payable figure of \$163,325,429.64.
- 2 To reverse the current payable of \$227,822,524.19.
- 3 To record the current payable of \$227,822,524.19 as part of Program Agency Equity.

**Oilspill Liability Trust Fund**  
**20X8185**  
**Attest Schedule of Assets & Liabilities (Final)**  
**April 30, 2005**

**ASSETS**

**Undisbursed Balances**

|                                |    |          |          |
|--------------------------------|----|----------|----------|
| Funds Available for Investment | \$ | 1,651.45 |          |
| Total Undisbursed Balance      | \$ |          | 1,651.45 |

**Receivables**

|                     |    |              |              |
|---------------------|----|--------------|--------------|
| Interest Receivable | \$ | 4,709,416.56 |              |
|                     | \$ |              | 4,709,416.56 |

**Investments**

|                          |           |                |                       |
|--------------------------|-----------|----------------|-----------------------|
| Principal On Investments | \$        | 800,254,863.03 |                       |
| Net Investments          | \$        |                | 800,254,863.03        |
| <b>TOTAL ASSETS</b>      | <b>\$</b> |                | <b>804,965,931.04</b> |

**LIABILITIES**

**Program Agency Equity**

|                   |    |                 |                |
|-------------------|----|-----------------|----------------|
| Available         | \$ | 227,822,524.19  |                |
|                   | \$ |                 | 227,822,524.19 |
| Other:            |    |                 |                |
| Beginning Balance | \$ | 614,830,042.60  |                |
| Net Change        | \$ | (37,686,635.75) |                |

|                                       |           |                       |                       |
|---------------------------------------|-----------|-----------------------|-----------------------|
| <b>Total Equity</b>                   | <b>\$</b> | <b>577,143,406.85</b> |                       |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>\$</b> |                       | <b>804,965,931.04</b> |

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 19, 2005

**Oilspill Liability Trust Fund  
20X8185  
Attest Schedule of Activity (Final)  
October 1, 2004 Through April 30, 2005**

| <b>REVENUES</b>  | <b>Year-To-Date</b>                     |
|--|---|
| 1 Interest Revenue   | 11,775,868.69                           |
| Penalties, Fines, and Administrative Fees                  | 16,051,381.63                           |
| Donated Revenue  |   |
| Transfers In from Program Agencies                         |   |
| Tax Revenue  |   |
| Tax Refunds  |   |
| Cost Recoveries  | 7,611,465.49                            |
| Other Income   |   |
| <b>Total Revenues</b>                                      | <b>\$ <u>35,438,715.81</u></b>          |
| <br><b>DISPOSITION OF REVENUES</b>                         |   |
| 2 Transfers to Program Agencies                            | 73,090,302.70                           |
| Reimbursements to Treasury Bureaus and the<br>General Fund | 35,048.86                               |
| <b>Total Disposition of Revenues</b>                       | <b>\$ <u>73,125,351.56</u></b>          |
|  | <b>\$ <u><u>(37,686,635.75)</u></u></b> |

Footnotes

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

|                                     |    |               |
|-------------------------------------|----|---------------|
| Interest on Investments: Cash Basis | \$ | 12,954,246.53 |
|-------------------------------------|----|---------------|

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