

RUN DATE: 10/17/03
 RUN TIME: 13:49:35

UNITED STATES DEPARTMENT OF TREASURY
 BUREAU OF THE PUBLIC DEBT
 OFFICE OF PUBLIC DEBT ACCOUNTING
 DIVISION OF FEDERAL INVESTMENTS
 TRIAL BALANCE (FINAL)
 FOR PERIOD OF 08/31/2003 THRU 09/30/2003

OIL SPILL LIABILITY

ACCT: 208185

G/L

| ACCT# | GENERAL LEDGER ACCOUNT | BEGINNING BALANCE | TOTAL DEBITS | TOTAL CREDITS | ENDING BALANCE |
|--------------------|-----------------------------------|-----------------------|-------------------------|-------------------------|-----------------------|
| ASSETS | | | | | |
| 1010 | CASH | 41,170,533.56 | 2,784,636,669.72 | 2,824,624,702.92 | 1,182,500.36 |
| 1340 | ACCRUED INCOME RECEIVABLE | 3,104,072.19 | 860,771.76 | 28,188.99 | 3,936,654.96 |
| 1610 | PRINCIPAL ON INVESTMENTS | 913,655,000.00 | 2,786,726,000.00 | 2,745,342,000.00 | 955,039,000.00 |
| 1611 | DISCOUNT ON PURCHASE | (3,837,737.13) | 3,513,049.95 | 3,302,575.00 | (3,627,262.18) |
| 1612 | PREMIUM ON PURCHASE | 19,178,261.13 | 0.00 | 0.00 | 19,178,261.13 |
| 1613 | AMORTIZATION DISC/PREM | (3,505,661.42) | 554,899.75 | 3,769,927.30 | (6,720,688.97) |
| | TOTAL ASSETS | 969,764,468.33 | 5,576,291,391.18 | 5,577,067,394.21 | 968,988,465.30 |
| LIABILITIES | | | | | |
| 2150 | LIABILITY FOR ALLOCATION | 173,491,143.47 | 32,503,681.30 | 29,584,824.54 | 170,572,286.71 |
| | TOTAL LIABILITIES | 173,491,143.47 | 32,503,681.30 | 29,584,824.54 | 170,572,286.71 |
| | TOTAL NET ASSETS | 796,273,324.86 | 5,608,795,072.48 | 5,606,652,218.75 | 798,416,178.59 |
| CAPITAL | | | | | |
| 3310 | PRIOR UNDISTRIBUTED G/L | (44,889.78) | 0.00 | 0.00 | (44,889.78) |
| 3310 | PRIOR UNDISTRIBUTED INC | 852,729,912.98 | 0.00 | 0.00 | 852,729,912.98 |
| | TOTAL CAPITAL | 852,685,023.20 | 0.00 | 0.00 | 852,685,023.20 |
| INCOME | | | | | |
| 5310 | INTEREST ON INVESTMENTS | 7,208,769.74 | 28,188.99 | 947,717.71 | 8,128,298.46 |
| 5900 | COST RECOVERIES | 43,486,883.74 | 37,912,450.00 | 1,154,500.87 | 6,728,934.61 |
| 5320 | FINES & PENALTIES | 6,223,720.54 | 0.00 | 38,053,222.90 | 44,276,943.44 |
| 5310 | AMORTIZATION/ACCRETION | 8,164,380.45 | 3,769,927.30 | 4,067,949.70 | 8,462,402.85 |
| | TOTAL INCOME | 65,083,754.47 | 41,710,566.29 | 44,223,391.18 | 67,596,579.36 |
| EXPENSE | | | | | |
| 5765 | TRANSFERS TO EPA | 15,479,700.00 | 0.00 | 0.00 | 15,479,700.00 |
| 5765 | TRANSFER TO INTERIOR | 6,065,318.00 | 0.00 | 0.00 | 6,065,318.00 |
| 5765 | TRANS TO DOT RESEARCH & SPEC PROJ | 7,423,432.00 | 0.00 | 0.00 | 7,423,432.00 |
| 5765 | TRANSFER TO DENALI COMMISSION | 2,486,876.13 | 0.00 | 0.00 | 2,486,876.13 |
| 5765 | TRANS TO COAST GUARD - 70X8312 | (9,108,751.32) | 31,268,676.05 | 30,898,704.89 | (8,738,780.16) |
| 5765 | TRANS TO COAST GUARD - 70X8349 | 50,924,128.00 | 1,604,976.41 | 1,604,976.41 | 50,924,128.00 |
| 5765 | TRANS TO COAST GUARD - ANNUAL | 48,184,750.00 | 0.00 | 0.00 | 48,184,750.00 |
| 6100 | TREASURY ADMIN EXPENSE - BPD | 40,000.00 | 0.00 | 0.00 | 40,000.00 |
| | TOTAL EXPENSE | 121,495,452.81 | 32,873,652.46 | 32,503,681.30 | 121,865,423.97 |
| | TOTAL EQUITY | 796,273,324.86 | 74,584,218.75 | 76,727,072.48 | 798,416,178.59 |
| | BALANCE | 0.00 | 5,683,379,291.23 | 5,683,379,291.23 | 0.00 |

Oil Spill Liability Trust Fund
20X8185
Income Statement (FINAL)
For Period 10/01/02 through 09/30/03

| RECEIPTS | FY 2003 Current Month | FY 2003 Year-To-Date |
|--|----------------------------------|---------------------------------|
| Revenue | | |
| Cost Recoveries | (36,757,949.13) | 6,728,934.61 |
| Fines & Penalties | 38,053,222.90 | 44,276,943.44 |
| Gross Revenue | \$ 1,295,273.77 | \$ 51,005,878.05 |
| | | |
| Less: Refunds and Credits | | |
| Subtotal Less:Refunds and Credits | 0.00 | 0.00 |
| Net Revenue | \$ 1,295,273.77 | \$ 51,005,878.05 |
| | | |
| Investment Income | | |
| 1 Interest on Investments | 1,217,551.12 | 16,590,701.31 |
| Realized Gain | 0.00 | 0.00 |
| Subtotal Investment Income | 1,217,551.12 | 16,590,701.31 |
| Net Receipts | \$ 2,512,824.89 | \$ 67,596,579.36 |
| | | |
| OUTLAYS | | |
| Treasury Admin Expense - BPD | 0.00 | 40,000.00 |
| Total Outlays | \$ 0.00 | \$ 40,000.00 |
| | | |
| NONEXPENDITURE TRANSFERS | | |
| 2 Trans to Coast Guard - 70X8312 | 369,971.16 | (8,738,780.16) |
| 2 Trans to Coast Guard - 70X8349 | 0.00 | 50,924,128.00 |
| 2 Trans to Coast Guard - Annual | 0.00 | 48,184,750.00 |
| 2 Trans to Coast Guard - 695/78121 | 0.00 | 0.00 |
| 2 Trans to DOT Research & Spec Proj | 0.00 | 7,423,432.00 |
| 2 Transfer to Denali Commission | 0.00 | 2,486,876.13 |
| 2 Transfers to EPA | 0.00 | 15,479,700.00 |
| 2 Transfer to Interior | 0.00 | 6,065,318.00 |
| Subtotal NonExpenditure Transfers | 369,971.16 | 121,825,423.97 |
| Total Outlays/NonExpenditure Transfers | 369,971.16 | 121,865,423.97 |
| NET INCREASE/(DECREASE) | \$ 2,142,853.73 | \$ (54,268,844.61) |

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 | \$ | 3,599,995.90 | \$ | 11,759,245.50 |
|-------------------------------------|----|--------------|----|---------------|

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

Oil Spill Liability Trust Fund
20X8185
Balance Sheet (FINAL)
09/30/2003

ASSETS

Undisbursed Balances:

| | | | |
|--------------------------------|----|--------------|--------------|
| Funds Available for Investment | \$ | 1,182,500.36 | |
| Total Undisbursed Balance | \$ | | 1,182,500.36 |

Receivables:

| | | | |
|---------------------|----|--------------|--------------|
| Interest Receivable | \$ | 3,936,654.96 | |
| | \$ | | 3,936,654.96 |

Investments:

| | | | |
|--------------------------|-----------|----------------|-----------------------|
| Principal On Investments | \$ | 955,039,000.00 | |
| Discount on Purchase | | (3,627,262.18) | |
| Premium on Purchase | | 19,178,261.13 | |
| Amortization Disc/Prem | | (6,720,688.97) | |
| Net Investments | \$ | | 963,869,309.98 |
| TOTAL ASSETS | \$ | | 968,988,465.30 |

LIABILITIES & EQUITY

Liabilities:

| | | | |
|-------------------|----|----------------|----------------|
| Other Liabilities | \$ | 170,572,286.71 | |
| | \$ | | 170,572,286.71 |

Equity:

| | | | |
|-------------------------------|-----------|-----------------|-----------------------|
| Beginning Balance | \$ | 852,685,023.20 | |
| Net Change | \$ | (54,268,844.61) | |
| Total Equity | \$ | | 798,416,178.59 |
| TOTAL LIABILITY/EQUITY | \$ | | 968,988,465.30 |

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: October 17, 2003

Oil Spill Liability Trust Fund
20X8185
Budgetary Reconciliation
As of September 30, 2003
(FINAL)

| | | |
|---------------|--|------------------|
| 411400 | Appropriated Trust Fund Receipts | 62,765,123.55 |
| 412700 | Amounts Approp from Specific Treasury MTF - Payable | (170,572,286.71) |
| 412900 | Amounts Approp from Specific Treasury MTF - Transfers Out | (106,671,450.48) |
| 490200 | Delivered Orders - Obligations, Paid | (40,000.00) |
| 462000 | Unobligated Funds Not Subject to Apportionment | (782,021,951.47) |
| 420100 | Total Actual Resources - Collected | 996,540,565.11 |
| | | 0.00 |

Oil Spill Liability Trust Fund
20X8185
Budgetary Reconciliation
As of September 30, 2003
(FINAL)

PROPRIETARY ACCOUNTS

| <u>SEC #</u> | <u>TITLE</u> | <u>AMOUNT</u> |
|---------------|--|-------------------------|
| | Interest on Investments(Cash): | 11,759,245.50 |
| | Fines & Penalties | 44,276,943.44 |
| | Cost Recoveries | 6,728,934.61 |
| 411400 | Appropriated Trust Fund Receipts | 62,765,123.55 |
| | Transfer to Coast Guard - 70X8312 | (1,589,705.29) |
| | Transfer to Coast Guard - 70X8349 | (156,936,393.92) |
| | Transfer to Coast Guard - Annual | (12,046,187.50) |
| 412700 | Amounts Approp from Specific Treasury MTF - Payable | (170,572,286.71) |
| | Trans to DOT Research & Spec | (7,423,432.00) |
| | Trans to Coast Guard - 70X8312 | 7,720,712.69 |
| | Trans to Coast Guard - 70X8349 | (46,798,274.54) |
| | Trans to Coast Guard - Annual | (36,138,562.50) |
| | Transfers to EPA | (15,479,700.00) |
| | Transfer to Interior | (6,065,318.00) |
| | Transfer to Denali Commission | (2,486,876.13) |
| 412900 | Amounts Approp from Specific Treasury MTF - Transfers Out | (106,671,450.48) |
| | Treasury Admin Expense - BPD | (40,000.00) |
| 490200 | Expended Authority - Paid | (40,000.00) |
| 462000 | Other Funds Available for Commit/Oblig (Beg) | 841,122,251.89 |
| | Interest on Investments(Cash): | 11,759,245.50 |
| | Fines & Penalties | 44,276,943.44 |
| | Cost Recoveries | 6,728,934.61 |
| | Treasury Admin Expense - BPD | (40,000.00) |
| | Transfers to EPA | (15,479,700.00) |
| | Transfers to Interior | (6,065,318.00) |
| | Transfers to Denali Commission | (2,486,876.13) |
| | Trans to DOT Research & Spec Proj | (7,423,432.00) |
| | Trans to Coast Guard - 70X8312 | 8,738,780.16 |
| | Trans to Coast Guard - 70X8349 | (50,924,128.00) |
| | Trans to Coast Guard - Annual | (48,184,750.00) |
| 462000 | Other Funds Available for Commit/Oblig (End) | (782,021,951.47) |
| 420100 | Total Actual Resources - Collected | 996,540,565.11 |
| | EDIT CHECK: | |
| | Fund Balance with Treasury | 1,182,500.36 |
| | Principal | 955,039,000.00 |
| | Discount at Purchase | (3,627,262.18) |
| | Liability For Allocation | (170,572,286.71) |
| | Total Net Assets | 782,021,951.47 |
| 462000 | Other Funds Available for Commit/Oblig Ending | (782,021,951.47) |

0.00

**FACTS II Adjusted Trial Balance Report
Oil Spill Liability Trust Fund
30-Sep-03**

| SGL Account | TAFS Beg/End Balance | 20X8185 ----- Amount |
|------------------------|-------------------------------------|-------------------------------------|
| 1010 | E | 1,182,500.36 |
| 1610 | B | 10,996,847,000.00 |
| 1610 | E | 955,039,000.00 |
| 1611 | E | (3,627,262.18) |
| 4114 | E | 62,765,123.55 |
| 4124 | E | 0.00 |
| 4127 | B | (155,418,313.22) |
| 4127 | E | (170,572,286.71) |
| 4129 | E | (106,671,450.48) |
| 4201 | B | 996,540,565.11 |
| 4201 | E | 996,540,565.11 |
| 4384 | B | 0.00 |
| 4384 | E | 0.00 |
| 4620 | B | (841,122,251.89) |
| 4620 | E | (782,021,951.47) |
| 4902 | E | (40,000.00) Current Year |
| | | ----- |
| | | 0.00 |

RUN DATE: 10/17/03
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UNITED STATES DEPARTMENT OF TREASURY
 BUREAU OF THE PUBLIC DEBT
 OFFICE OF PUBLIC DEBT ACCOUNTING
 DIVISION OF FEDERAL INVESTMENTS
 TRIAL BALANCE (FINAL)
 FOR PERIOD OF 08/31/2003 THRU 09/30/2003

| OIL SPILL LIABILITY ACCT: 208185 G/L | | BEGINNING | TOTAL | TOTAL | ENDING | MODIFIED | MODIFIED | MODIFIED |
|--|-----------------------------------|-----------------------|-------------------------|-------------------------|-----------------------|-----------------------------------|------------------------------------|---------------------------------|
| ACCT# | GENERAL LEDGER ACCOUNT | BALANCE | DEBITS | CREDITS | BALANCE | CASH BASIS ADJUSTING DEBITS | CASH BASIS ADJUSTING CREDITS | CASH BASIS ENDING BALANCE |
| ASSETS | | | | | | | | |
| 1010 | CASH | 41,170,533.56 | 2,784,636,669.72 | 2,824,624,702.92 | 1,182,500.36 | 0.00 | 0.00 | 1,182,500.36 |
| 1340 | ACCRUED INCOME RECEIVABLE | 3,104,072.19 | 860,771.76 | 28,188.99 | 3,936,654.96 | 0.00 | 0.00 | 3,936,654.96 |
| 1610 | PRINCIPAL ON INVESTMENTS | 913,655,000.00 | 2,786,726,000.00 | 2,745,342,000.00 | 955,039,000.00 | 0.00 | 0.00 | 955,039,000.00 |
| 1611 | DISCOUNT ON PURCHASE | (3,837,737.13) | 3,513,049.95 | 3,302,575.00 | (3,627,262.18) | 0.00 | 0.00 | (3,627,262.18) |
| 1612 | PREMIUM ON PURCHASE | 19,178,261.13 | 0.00 | 0.00 | 19,178,261.13 | 0.00 | 0.00 | 19,178,261.13 |
| 1613 | AMORTIZATION DISC/PREM | (3,505,661.42) | 554,899.75 | 3,769,927.30 | (6,720,688.97) | 0.00 | 0.00 | (6,720,688.97) |
| | TOTAL ASSETS | 969,764,468.33 | 5,576,291,391.18 | 5,577,067,394.21 | 968,988,465.30 | 0.00 | 0.00 | 968,988,465.30 |
| LIABILITIES | | | | | | | | |
| 2150 | LIABILITY FOR ALLOCATION | 173,491,143.47 | 32,503,681.30 | 29,584,824.54 | 170,572,286.71 | 2 170,572,286.71 | 0.00 | 0.00 |
| | TOTAL LIABILITIES | 173,491,143.47 | 32,503,681.30 | 29,584,824.54 | 170,572,286.71 | 170,572,286.71 | 0.00 | 0.00 |
| | TOTAL NET ASSETS | 796,273,324.86 | 5,608,795,072.48 | 5,606,652,218.75 | 798,416,178.59 | 170,572,286.71 | 0.00 | 968,988,465.30 |
| CAPITAL | | | | | | | | |
| 3310 | PRIOR UNDISTRIBUTED G/L | (44,889.78) | 0.00 | 0.00 | (44,889.78) | 0.00 | 0.00 | (44,889.78) |
| 3310 | PRIOR UNDISTRIBUTED INC | 852,729,912.98 | 0.00 | 0.00 | 852,729,912.98 | 3 170,572,286.71 | 1 155,418,313.22 | 837,575,939.49 |
| 3311 | PROGRAM AGENCY EQUITY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3 170,572,286.71 | 170,572,286.71 |
| | TOTAL CAPITAL | 852,685,023.20 | 0.00 | 0.00 | 852,685,023.20 | 170,572,286.71 | 325,990,599.93 | 1,008,103,336.42 |
| INCOME | | | | | | | | |
| 5310 | INTEREST ON INVESTMENTS | 7,208,769.74 | 28,188.99 | 947,717.71 | 8,128,298.46 | 0.00 | 0.00 | 8,128,298.46 |
| 5900 | COST RECOVERIES | 43,486,883.74 | 37,912,450.00 | 1,154,500.87 | 6,728,934.61 | 0.00 | 0.00 | 6,728,934.61 |
| 5320 | FINES & PENALTIES | 6,223,720.54 | 0.00 | 38,053,222.90 | 44,276,943.44 | 0.00 | 0.00 | 44,276,943.44 |
| 5310 | AMORTIZATION/ACCRETION | 8,164,380.45 | 3,769,927.30 | 4,067,949.70 | 8,462,402.85 | 0.00 | 0.00 | 8,462,402.85 |
| | TOTAL INCOME | 65,083,754.47 | 41,710,566.29 | 44,223,391.18 | 67,596,579.36 | 0.00 | 0.00 | 67,596,579.36 |
| EXPENSE | | | | | | | | |
| 5765 | TRANSFERS TO EPA | 15,479,700.00 | 0.00 | 0.00 | 15,479,700.00 | 0.00 | 0.00 | 15,479,700.00 |
| 5765 | TRANSFER TO INTERIOR | 6,065,318.00 | 0.00 | 0.00 | 6,065,318.00 | 0.00 | 0.00 | 6,065,318.00 |
| 5765 | TRANS TO DOT RESEARCH & SPEC PROJ | 7,423,432.00 | 0.00 | 0.00 | 7,423,432.00 | 0.00 | 0.00 | 7,423,432.00 |
| 5765 | TRANSFER TO DENALI COMMISSION | 2,486,876.13 | 0.00 | 0.00 | 2,486,876.13 | 0.00 | 0.00 | 2,486,876.13 |
| 5765 | TRANS TO COAST GUARD - 70X8312 | (9,108,751.32) | 31,268,676.05 | 30,898,704.89 | (8,738,780.16) | 1 2,607,772.76 | 2 1,589,705.29 | (7,720,712.69) |
| 5765 | TRANS TO COAST GUARD - 70X8349 | 50,924,128.00 | 1,604,976.41 | 1,604,976.41 | 50,924,128.00 | 1 152,810,540.46 | 2 156,936,393.92 | 46,798,274.54 |
| 5765 | TRANS TO COAST GUARD - ANNUAL | 48,184,750.00 | 0.00 | 0.00 | 48,184,750.00 | 1 0.00 | 2 12,046,187.50 | 36,138,562.50 |
| 6100 | TREASURY ADMIN EXPENSE - BPD | 40,000.00 | 0.00 | 0.00 | 40,000.00 | 0.00 | 0.00 | 40,000.00 |
| | TOTAL EXPENSE | 121,495,452.81 | 32,873,652.46 | 32,503,681.30 | 121,865,423.97 | 155,418,313.22 | 170,572,286.71 | 106,711,450.48 |
| | TOTAL EQUITY | 796,273,324.86 | 74,584,218.75 | 76,727,072.48 | 798,416,178.59 | 325,990,599.93 | 496,562,886.64 | 968,988,465.30 |
| | BALANCE | 0.00 | 5,683,379,291.23 | 5,683,379,291.23 | 0.00 | 496,562,886.64 | 496,562,886.64 | 0.00 |

Footnotes

1 To reverse the FY 2002 year end payable figure of \$155,418,313.22.

2 To reverse the current payable of \$170,572,286.71.

3 To record the current payable of \$170,572,286.71 as part of Program Agency Equity.

Oil Spill Liability Trust Fund
Trust Fund
20X8185
Schedule of Activity (FINAL)
For Period 10/01/02 through 09/30/03

| REVENUES | FY 2003 <u>Year-To-Date</u> |
|--|---|
| Interest Revenue | 16,590,701.31 |
| Penalties, Fines, and Administrative Fees | 44,276,943.44 |
| Donated Revenue | |
| Transfers In from Program Agencies | |
| Tax Revenue | |
| Tax Refunds | |
| Cost Recoveries | 6,728,934.61 |
| Other Income | |
| Total Revenues | \$ <u>67,596,579.36</u> |
| DISPOSITION OF REVENUES | |
| Transfers to Program Agencies | 106,671,450.48 |
| Reimbursements to Treasury Bureaus and the General Fund | 40,000.00 |
| Total Disposition of Revenues | \$ <u>106,711,450.48</u> |
| | \$ <u><u>(39,114,871.12)</u></u> |

Footnotes

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

| | | |
|-------------------------------------|----|---------------|
| Interest on Investments: Cash Basis | \$ | 11,759,245.50 |
|-------------------------------------|----|---------------|

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

Oil Spill Liability Trust Fund
 20X8185
 Schedule of Assets Liabilities
 09/30/2003
 (FINAL)

ASSETS

Undisbursed Balances

| | | |
|--------------------------------|-----------------|--------------|
| Funds Available for Investment | \$ 1,182,500.36 | |
| Total Undisbursed Balance | \$ | 1,182,500.36 |

Receivables:

| | | |
|---------------------|-----------------|--------------|
| Interest Receivable | \$ 3,936,654.96 | |
| | \$ | 3,936,654.96 |

Investments:

| | | |
|--------------------------|-------------------|-----------------------|
| Principal On Investments | \$ 963,869,309.98 | |
| Net Investments | \$ | 963,869,309.98 |
| TOTAL ASSETS | \$ | 968,988,465.30 |

LIABILITIES

Program Agency Equity:

| | | |
|-------------------------------|--------------------|-----------------------|
| Available | \$ 170,572,286.71 | |
| | \$ | 170,572,286.71 |
| Other: | | |
| Beginning Balance | \$ 837,531,049.71 | |
| Net Change | \$ (39,114,871.12) | |
| Total Equity | \$ | 798,416,178.59 |
| TOTAL LIABILITY/EQUITY | \$ | 968,988,465.30 |

Bureau of the Public Debt
 Office of Public Debt Accounting
 Trust Fund Management Branch
 Date: October 17, 2003