

# Oilspill Liability

## 20X8185

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# **Oilspill Liability**

**20X8185**

## **Noteworthy News**

1. We have changed the account number for Interest on Investments to 5311 from 5310. This change is in accordance with the Standard General Ledger.

**Oilspill LiabilityTrust Fund  
20X8185  
Trial Balance (Final)  
March 31, 2004 Through April 30, 2004**

RUN DATE: 05/26/04

RUN TIME: 13:04:18

GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>				
1010 CASH	(5,094,491.88)	1,146,311,970.30	1,140,522,810.08	694,668.34
1340 ACCRUED INCOME RECEIVABLE	3,925,567.68	847,424.45	664,897.21	4,108,094.92
1610 PRINCIPAL ON INVESTMENTS	895,171,000.00	1,136,166,000.00	1,143,636,000.00	887,701,000.00
1611 DISCOUNT ON PURCHASE	(3,324,251.75)	0.00	0.00	(3,324,251.75)
1612 PREMIUM ON PURCHASE	19,000,846.13	0.00	0.00	19,000,846.13
1613 AMORTIZATION DISC/PREM	(8,236,581.90)	495,402.42	283,084.84	(8,024,264.32)
<b>TOTAL ASSETS</b>	<b>901,442,088.28</b>	<b>2,283,820,797.17</b>	<b>2,285,106,792.13</b>	<b>900,156,093.32</b>
<b>LIABILITIES</b>				
2150 LIABILITY FOR ALLOCATION	233,058,573.84	58,854,006.11	56,743,162.86	230,947,730.59
<b>TOTAL LIABILITIES</b>	<b>233,058,573.84</b>	<b>58,854,006.11</b>	<b>56,743,162.86</b>	<b>230,947,730.59</b>
<b>TOTAL NET ASSETS</b>	<b>668,383,514.44</b>	<b>2,342,674,803.28</b>	<b>2,341,849,954.99</b>	<b>669,208,362.73</b>
<b>CAPITAL</b>				
3310 PRIOR UNDISTRIBUTED G/L	(44,889.78)	0.00	0.00	(44,889.78)
3310 PRIOR UNDISTRIBUTED INC	798,461,068.37	0.00	0.00	798,461,068.37
<b>TOTAL CAPITAL</b>	<b>798,416,178.59</b>	<b>0.00</b>	<b>0.00</b>	<b>798,416,178.59</b>
<b>INCOME</b>				
5311 INTEREST ON INVESTMENTS	5,350,161.94	664,897.21	1,546,906.87	6,232,171.60
5900 COST RECOVERIES	2,753,161.96	0.00	544,692.48	3,297,854.44
5320 FINES & PENALTIES	1,577,683.95	0.00	1,431,795.40	3,009,479.35
5311 AMORTIZATION/ACCRETION	1,616,897.23	283,084.84	495,402.42	1,829,214.81
<b>TOTAL INCOME</b>	<b>11,297,905.08</b>	<b>947,982.05</b>	<b>4,018,797.17</b>	<b>14,368,720.20</b>
<b>EXPENSES</b>				
5765 TRANSFERS TO EPA	16,113,367.00	0.00	0.00	16,113,367.00
5765 TRANSFER TO INTERIOR	3,552,500.00	0.00	0.00	3,552,500.00
5765 TRANS TO DOT RESEARCH & SPEC PROJ	13,000,000.00	0.00	0.00	13,000,000.00
5765 TRANSFER TO DENALI COMMISSION	2,138,464.30	0.00	0.00	2,138,464.30
5765 TRANS TO COAST GUARD - 70X8312	3,623,221.24	8,176,760.96	5,936,924.34	5,863,057.86
5765 TRANS TO COAST GUARD - 70X8349	50,880,105.00	52,917,081.77	52,917,081.77	50,880,105.00
5765 TRANS TO COAST GUARD - ANNUAL	52,000,000.00	0.00	0.00	52,000,000.00
6100 TREASURY ADMIN EXPENSE - BPD	22,911.69	6,130.21	0.00	29,041.90
<b>TOTAL EXPENSES</b>	<b>141,330,569.23</b>	<b>61,099,972.94</b>	<b>58,854,006.11</b>	<b>143,576,536.06</b>
<b>TOTAL EQUITY</b>	<b>668,383,514.44</b>	<b>62,047,954.99</b>	<b>62,872,803.28</b>	<b>669,208,362.73</b>
<b>BALANCE</b>	<b>0.00</b>	<b>2,404,722,758.27</b>	<b>2,404,722,758.27</b>	<b>0.00</b>

**Oilspill Liability Trust Fund  
20X8185  
Balance Sheet (Final)  
As of April 30, 2004**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$ <u>694,668.34</u>	
	\$	694,668.34

**Receivables**

Interest Receivable	\$ <u>4,108,094.92</u>	
	\$	4,108,094.92

**Investments**

Principal On Investments	\$ 887,701,000.00	
Discount on Purchase	(3,324,251.75)	
Premium on Purchase	19,000,846.13	
Amortization Disc/Prem	<u>(8,024,264.32)</u>	

<b>Net Investments</b>		\$ <u>895,353,330.06</u>
<b>TOTAL ASSETS</b>		<b>\$ <u><u>900,156,093.32</u></u></b>

**LIABILITIES & EQUITY**

**Liabilities**

Other Liabilities	\$ <u>230,947,730.59</u>	
	\$	230,947,730.59

**Equity**

Beginning Balance	\$ 798,416,178.59	
Net Change	<u>(129,207,815.86)</u>	

<b>Total Equity</b>		\$ <u>669,208,362.73</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>\$ <u><u>900,156,093.32</u></u></b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 26, 2004

**Oilspill Liability Trust Fund  
20X8185  
Income Statement (Final)  
October 1, 2003 Through April 30, 2004**

**RECEIPTS**

	Current Month	Year-To-Date
<b>Revenue</b>		
Cost Recoveries	544,692.48	3,297,854.44
Fines & Penalties	1,431,795.40	3,009,479.35
<b>Gross Revenue</b>	<b>\$ 1,976,487.88</b>	<b>\$ 6,307,333.79</b>
<b>Less: Refunds and Credits</b>		
Subtotal Less: Refunds and Credits	0.00	0.00
<b>Net Revenue</b>	<b>\$ 1,976,487.88</b>	<b>\$ 6,307,333.79</b>
<b>Investment Income</b>		
1 Interest on Investments	742,703.02	8,061,386.41
<b>Subtotal Investment Income</b>	<b>742,703.02</b>	<b>8,061,386.41</b>
<b>Net Receipts</b>	<b>\$ 2,719,190.90</b>	<b>\$ 14,368,720.20</b>

**OUTLAYS**

Treasury Admin Expense - BPD	6,130.21	29,041.90
<b>Total Outlays</b>	<b>\$ 6,130.21</b>	<b>\$ 29,041.90</b>

**NONEXPENDITURE TRANSFERS**

<b>Current Year Authority</b>		
2 Trans to Coast Guard - 70X8312	2,239,836.62	5,863,057.86
2 Trans to Coast Guard - 70X8349	0.00	50,880,105.00
2 Trans to Coast Guard - Annual	0.00	52,000,000.00
<b>Actual Cash Transfers</b>		
Trans to Coast Guard - 695/78121	0.00	0.00
Trans to DOT Research & Spec Proj	0.00	13,000,000.00
Transfer to Denali Commission	0.00	2,138,464.30
Transfers to EPA	0.00	16,113,367.00
Transfer to Interior	0.00	3,552,500.00
<b>Subtotal NonExpenditure Transfers</b>	<b>2,239,836.62</b>	<b>143,547,494.16</b>
<b>Total Outlays/NonExpenditure Transfers</b>	<b>2,245,966.83</b>	<b>143,576,536.06</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ 473,224.07</b>	<b>\$ (129,207,815.86)</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	\$ 699,482.42	\$ 9,370,936.80
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2 Non-expenditure transfers are reported on the accrual basis.

**Oilspill Liability Trust Fund  
20X8185  
Budget Reconciliation (Final)  
April 30, 2004**

<u>Account Number</u>	<u>TITLE</u>	<u>AMOUNT</u>
	Interest on Investments(Cash):	9,370,936.80
	Fines & Penalties	3,009,479.35
	Cost Recoveries	3,297,854.44
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>	<b><u>15,678,270.59</u></b>
	Transfer to Coast Guard - 70X8312	1,331,703.35
	Transfer to Coast Guard - 70X8349	(180,279,433.94)
	Transfer to Coast Guard - Annual	(52,000,000.00)
<b>412700</b>	<b>Amounts Approp from Specific Treasury MTF - Payable</b>	<b><u>(230,947,730.59)</u></b>
	Trans to Coast Guard - 70X8312	(8,784,466.50)
	Trans to Coast Guard - 70X8349	(27,537,064.98)
	Trans to Coast Guard - Annual	(12,046,187.50)
	Transfer to Denali Commission	(2,138,464.30)
	Transfer to Interior	(3,552,500.00)
	Transfers to EPA	(16,113,367.00)
	Transfers to DOT Research & Spec Projects	(13,000,000.00)
<b>412900</b>	<b>Amounts Approp from Specific Treasury MTF - Transfers Out</b>	<b><u>(83,172,050.28)</u></b>
	Treasury Admin Expense - BPD	(29,041.90)
<b>490200</b>	<b>Expended Authority - Paid</b>	<b><u>(29,041.90)</u></b>
<b>462000</b>	<b>Other Funds Available for Commit/Oblig (Beg)</b>	<b>782,021,951.47</b>
	Interest on Investments(Cash):	9,370,936.80
	Fines & Penalties	3,009,479.35
	Cost Recoveries	3,297,854.44
	Treasury Admin Expense - BPD	(29,041.90)
	Transfers to Denali Commission	(2,138,464.30)
	Trans to Coast Guard - 70X8312	(5,863,057.86)
	Trans to Coast Guard - 70X8349	(50,880,105.00)
	Trans to Coast Guard - Annual	(52,000,000.00)
	Transfer to Interior	(3,552,500.00)
	Transfers to EPA	(16,113,367.00)
	Transfers to DOT Research & Spec Projects	(13,000,000.00)
<b>462000</b>	<b>Other Funds Available for Commit/Oblig (End)</b>	<b><u>(654,123,686.00)</u></b>
<b>420100</b>	<b>Total Actual Resources - Collected</b>	<b><u>952,594,238.18</u></b>
	<b>EDIT CHECK:</b>	
	Fund Balance with Treasury	694,668.34
	Principal	887,701,000.00
	Discount at Purchase	(3,324,251.75)
	Liability For Allocation	(230,947,730.59)
	<b>Total Net Assets</b>	<b><u>654,123,686.00</u></b>
<b>462000</b>	<b>Other Funds Available for Commit/Oblig Ending</b>	<b><u>(654,123,686.00)</u></b>
		<b><u>0.00</u></b>

**Oilspill Liability Trust Fund  
20X8185  
Budget Reconciliation Summary (Final)  
April 30, 2004**

<u>Account Number</u>		<u>Amount</u>
411400	Appropriated Trust Fund Receipts	15,678,270.59
412700	Amounts Approp from Specific Treasury MTF - Payable	(230,947,730.59)
412900	Amounts Approp from Specific Treasury MTF - Transfers Out	(83,172,050.28)
490200	Delivered Orders - Obligations, Paid	(29,041.90)
462000	Unobligated Funds Not Subject to Apportionment	(654,123,686.00)
420100	Total Actual Resources - Collected	952,594,238.18
		<hr/> <hr/> <b>0.00</b>

Oilspill Liability Trust Fund  
 20X8185  
 FACTS II Adjusted Trial Balance (Final)  
 April 30, 2004

<u>Account</u>	<u>Beginning/ Ending Blance</u>	<u>Amount</u>
1010	E	694,668.34
1610	B	955,039,000.00
1610	E	887,701,000.00
1611	E	(3,324,251.75)
4114	E	15,678,270.59
4124	E	0.00
4127	B	(170,572,286.71)
4127	E	(230,947,730.59)
4129	E	(83,172,050.28)
4201	B	952,594,238.18
4201	E	952,594,238.18
4384	B	0.00
4384	E	0.00
4620	B	(782,021,951.47)
4620	E	(654,123,686.00)
4902	E	(29,041.90) Current Year
		<u><u>0.00</u></u>



<b>2150 Payable</b>	As of 09/30/03	Transfers 10/03	10/31/03 Balance	Transfers 11/03	11/30/03 Balance	Transfers 12/03	New Authority
70X8312 (Coast Guard)	1,589,705.29	(204,493.98)	1,385,211.31	(217,921.17)	1,167,290.14	(1,264,661.79)	1,020,666.38
70X8349 (Coast Guard)	156,936,393.92	(4,623,237.46)	152,313,156.46	(3,880,339.43)	148,432,817.03	(6,463,252.78)	52,000,000.00
7038314 (Coast Guard)	12,046,187.50	(12,046,187.50)	0.00		0.00		
7048314 (Coast Guard)	0.00				0.00	0.00	52,000,000.00
Previous Authority Reversal(s)	0.00		0.00		0.00		0.00
<b>Total</b>	<b>170,572,286.71</b>	<b>(16,873,918.94)</b>	<b>153,698,367.77</b>	<b>(4,098,260.60)</b>	<b>149,600,107.17</b>	<b>(7,727,914.57)</b>	<b>105,020,666.38</b>
<b>Current Payable</b>	<b>170,572,286.71</b>	<b>153,698,367.77</b>	<b>153,698,367.77</b>	<b>149,600,107.17</b>	<b>149,600,107.17</b>	<b>141,872,192.60</b>	<b>246,892,858.98</b>

12/31/03 Balance	Transfers 01/04	New Authority	01/31/04 Balance	Transfers 02/04	New Authority	02/29/04 Balance	Transfers 03/04	New Authority
923,294.73	(2,407,908.06)	3,354,349.96	849,070.25	(64,623.35)	3,399,232.51	829,329.45	(274,178.28)	3,623,221.24
193,969,564.25	(4,347,741.03)	0.00	189,621,823.22	(4,876,676.13)	0.00	184,745,147.09	(3,345,818.15)	50,880,105.00
0.00			0.00			0.00		
52,000,000.00		0.00	52,000,000.00	0.00	0.00	52,000,000.00	0.00	0.00
		(1,020,666.38)	0.00		(3,354,349.96)	0.00		(55,399,232.51)
246,892,858.98	(6,755,649.09)	2,333,683.58	242,470,893.47	(4,941,299.48)	44,882.55	237,574,476.54	(3,619,996.43)	(895,906.27)
<b>246,892,858.98</b>	<b>240,137,209.89</b>	<b>242,470,893.47</b>	<b>242,470,893.47</b>	<b>237,529,593.99</b>	<b>237,574,476.54</b>	<b>237,574,476.54</b>	<b>233,954,480.11</b>	<b>233,058,573.84</b>

03/31/04 Balance	Transfers 04/04	New Authority	04/30/04 Balance	Transfers 05/04	Transfers 06/04	Transfers 07/04	Transfers 08/04	Transfers 09/04
779,139.90	(2,313,703.10)	5,863,057.86	705,273.42					
180,279,433.94	(2,036,976.77)	50,880,105.00	178,242,457.17					
52,000,000.00	0.00	0.00	52,000,000.00					
		(54,503,326.24)						
233,058,573.84	(4,350,679.87)	2,239,836.62	230,947,730.59					
<b>233,058,573.84</b>	<b>228,707,893.97</b>	<b>230,947,730.59</b>	<b>230,947,730.59</b>					

**Oilspill LiabilityTrust Fund  
20X8185  
Trial Balance (Final)  
March 31, 2004 Through April 30, 2004**

RUN DATE: 05/24/04  
RUN TIME: 15:52:06

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	MODIFIED CASH BASIS ADJUSTING DEBITS	MODIFIED CASH BASIS ADJUSTING CREDITS	MODIFIED CASH BASIS ENDING BALANCE
<b>ASSETS</b>								
1010	CASH	(5,094,491.88)	1,146,311,970.30	1,140,522,810.08	694,668.34	0.00	0.00	694,668.34
1340	ACCRUED INCOME RECEIVABLE	3,925,567.68	847,424.45	664,897.21	4,108,094.92	0.00	0.00	4,108,094.92
1610	PRINCIPAL ON INVESTMENTS	895,171,000.00	1,136,166,000.00	1,143,636,000.00	887,701,000.00	0.00	0.00	887,701,000.00
1611	DISCOUNT ON PURCHASE	(3,324,251.75)	0.00	0.00	(3,324,251.75)	0.00	0.00	(3,324,251.75)
1612	PREMIUM ON PURCHASE	19,000,846.13	0.00	0.00	19,000,846.13	0.00	0.00	19,000,846.13
1613	AMORTIZATION DISC/PREM	(8,236,581.90)	495,402.42	283,084.84	(8,024,264.32)	0.00	0.00	(8,024,264.32)
	<b>TOTAL ASSETS</b>	<b>901,442,088.28</b>	<b>2,283,820,797.17</b>	<b>2,285,106,792.13</b>	<b>900,156,093.32</b>	<b>0.00</b>	<b>0.00</b>	<b>900,156,093.32</b>
<b>LIABILITIES</b>								
2150	LIABILITY FOR ALLOCATION	233,058,573.84	58,854,006.11	56,743,162.86	230,947,730.59	2	230,947,730.59	0.00
	<b>TOTAL LIABILITIES</b>	<b>233,058,573.84</b>	<b>58,854,006.11</b>	<b>56,743,162.86</b>	<b>230,947,730.59</b>		<b>230,947,730.59</b>	<b>0.00</b>
	<b>TOTAL NET ASSETS</b>	<b>668,383,514.44</b>	<b>2,342,674,803.28</b>	<b>2,341,849,954.99</b>	<b>669,208,362.73</b>		<b>0.00</b>	<b>900,156,093.32</b>
<b>CAPITAL</b>								
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	798,461,068.37	0.00	0.00	798,461,068.37	3	230,947,730.59	1
	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	3	230,947,730.59	3
	<b>TOTAL CAPITAL</b>	<b>798,416,178.59</b>	<b>0.00</b>	<b>0.00</b>	<b>798,416,178.59</b>		<b>401,520,017.30</b>	<b>968,988,465.30</b>
<b>INCOME</b>								
5311	INTEREST ON INVESTMENTS	5,350,161.94	664,897.21	1,546,906.87	6,232,171.60	0.00	0.00	6,232,171.60
5900	COST RECOVERIES	2,753,161.96	0.00	544,692.48	3,297,854.44	0.00	0.00	3,297,854.44
5320	FINES & PENALTIES	1,577,683.95	0.00	1,431,795.40	3,009,479.35	0.00	0.00	3,009,479.35
5311	AMORTIZATION/ACCRETION	1,616,897.23	283,084.84	495,402.42	1,829,214.81	0.00	0.00	1,829,214.81
	<b>TOTAL INCOME</b>	<b>11,297,905.08</b>	<b>947,982.05</b>	<b>4,018,797.17</b>	<b>14,368,720.20</b>	<b>0.00</b>	<b>0.00</b>	<b>14,368,720.20</b>
<b>EXPENSES</b>								
5765	TRANSFERS TO EPA	16,113,367.00	0.00	0.00	16,113,367.00	0.00	0.00	16,113,367.00
5765	TRANSFER TO INTERIOR	3,552,500.00	0.00	0.00	3,552,500.00	0.00	0.00	3,552,500.00
5765	TRANS TO DOT RESEARCH & SPEC PROJ	13,000,000.00	0.00	0.00	13,000,000.00	0.00	0.00	13,000,000.00
5765	TRANSFER TO DENALI COMMISSION	2,138,464.30	0.00	0.00	2,138,464.30	0.00	0.00	2,138,464.30
5765	TRANS TO COAST GUARD - 70X8312	3,623,221.24	8,176,760.96	5,936,924.34	5,863,057.86	1	1,589,705.29	2
5765	TRANS TO COAST GUARD - 70X8349	50,880,105.00	52,917,081.77	52,917,081.77	50,880,105.00	1	156,936,393.92	2
5765	TRANS TO COAST GUARD - ANNUAL	52,000,000.00	0.00	0.00	52,000,000.00	1	12,046,187.50	2
6100	TREASURY ADMIN EXPENSE - BPD	22,911.69	6,130.21	0.00	29,041.90	0.00	0.00	29,041.90
	<b>TOTAL EXPENSES</b>	<b>141,330,569.23</b>	<b>61,099,972.94</b>	<b>58,854,006.11</b>	<b>143,576,536.06</b>		<b>170,572,286.71</b>	<b>230,947,730.59</b>
	<b>TOTAL EQUITY</b>	<b>668,383,514.44</b>	<b>62,047,954.99</b>	<b>62,872,803.28</b>	<b>669,208,362.73</b>		<b>401,520,017.30</b>	<b>632,467,747.89</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>2,404,722,758.27</b>	<b>2,404,722,758.27</b>	<b>0.00</b>		<b>632,467,747.89</b>	<b>632,467,747.89</b>

**Footnotes**

1 To reverse the FY 2003 year end payable figure of \$170,572,286.71.

2 To reverse the current payable of \$230,947,730.59.

3 To record the current payable of \$230,947,730.59 as part of Program Agency Equity.

**Oilspill Liability Trust Fund  
20X8185  
Schedule of Assets & Liabilities (Final)  
April 30, 2004**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	694,668.34	
Total Undisbursed Balance		\$	694,668.34

**Receivables**

Interest Receivable	\$	4,108,094.92	
		\$	4,108,094.92

**Investments**

Principal On Investments	\$	895,353,330.06	
Net Investments		\$	895,353,330.06
<b>TOTAL ASSETS</b>		\$	<b>900,156,093.32</b>

**LIABILITIES**

**Program Agency Equity**

Available	\$	230,947,730.59	
		\$	230,947,730.59
Other:			
Beginning Balance	\$	738,040,734.71	
Net Change	\$	(68,832,371.98)	
		\$	

<b>Total Equity</b>	\$	669,208,362.73	
<b>TOTAL LIABILITY/EQUITY</b>		\$	<b>900,156,093.32</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 24, 2004

**Oilspill Liability Trust Fund  
20X8185  
Schedule of Activity (Final)  
October 1, 2003 Through April 30, 2004**

<b>REVENUES</b>	<b>Year-To-Date</b>
1 Interest Revenue	8,061,386.41
Penalties, Fines, and Administrative Fees	3,009,479.35
Donated Revenue	
Transfers In from Program Agencies	
Tax Revenue	
Tax Refunds	
Cost Recoveries	3,297,854.44
Other Income	
<b>Total Revenues</b>	<b>\$ 14,368,720.20</b>
 <b>DISPOSITION OF REVENUES</b>	
2 Transfers to Program Agencies	83,172,050.28
Reimbursements to Treasury Bureaus and the General Fund	29,041.90
<b>Total Disposition of Revenues</b>	<b>\$ 83,201,092.18</b>
	<b>\$ (68,832,371.98)</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	\$	9,370,936.80
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2 Non-expenditure transfers are reported on the cash basis.