

RUN DATE: 03/21/03
 RUN TIME: 11:13:48

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 01/31/2003 THRU 02/28/2003

OIL SPILL LIABILITY

ACCT: 208185

| G/L ACCT# | GENERAL LEDGER ACCOUNT | BEGINNING BALANCE | TOTAL DEBITS | TOTAL CREDITS | ENDING BALANCE |
|--------------------|--------------------------------|-----------------------|-------------------------|-------------------------|-----------------------|
| ASSETS | | | | | |
| 1010 | CASH | 440.28 | 641,848,400.40 | 639,937,478.31 | 1,911,362.37 |
| 1335 | OTHER RECEIVABLES | 0.00 | 39,812.50 | 39,812.50 | 0.00 |
| 1340 | ACCRUED INCOME RECEIVABLE | 1,182,566.88 | 392,374.53 | 50,055.32 | 1,524,886.09 |
| 1610 | PRINCIPAL ON INVESTMENTS | 956,777,000.00 | 637,871,000.00 | 638,755,000.00 | 955,893,000.00 |
| 1611 | DISCOUNT ON PURCHASE | (7,271,169.43) | 0.00 | 0.00 | (7,271,169.43) |
| 1612 | PREMIUM ON PURCHASE | 14,340,194.72 | 0.00 | 0.00 | 14,340,194.72 |
| 1613 | AMORTIZATION DISC/PREM | (360,753.64) | 1,069,510.20 | 77,649.94 | 631,106.62 |
| | TOTAL ASSETS | 964,668,278.81 | 1,281,221,097.63 | 1,278,859,996.07 | 967,029,380.37 |
| LIABILITIES | | | | | |
| 2150 | LIABILITY FOR ALLOCATION | 200,344,417.49 | 92,449,887.64 | 119,302,617.78 | 227,197,147.63 |
| | TOTAL LIABILITIES | 200,344,417.49 | 92,449,887.64 | 119,302,617.78 | 227,197,147.63 |
| | TOTAL NET ASSETS | 764,323,861.32 | 1,373,670,985.27 | 1,398,162,613.85 | 739,832,232.74 |
| 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 | 1,982,042.99 | 50,055.32 | 464,880.46 | 2,396,868.13 |
| 5900 | COST RECOVERIES | 1,261,900.66 | 0.00 | 2,010,401.36 | 3,272,302.02 |
| 5320 | FINES & PENALTIES | 1,049,303.61 | 0.00 | 996,695.21 | 2,045,998.82 |
| 5310 | AMORTIZATION/ACCRETION | 4,362,805.98 | 77,649.94 | 1,069,510.20 | 5,354,666.24 |
| | TOTAL INCOME | 8,656,053.24 | 127,705.26 | 4,541,487.23 | 13,069,835.21 |
| EXPENSE | | | | | |
| 5765 | TRANSFERS TO EPA | 3,084,700.00 | 0.00 | 0.00 | 3,084,700.00 |
| 5765 | TRANSFER TO INTERIOR | 2,029,000.00 | 0.00 | 0.00 | 2,029,000.00 |
| 5765 | TRANSFER TO DENALI COMMISSION | 1,503,098.12 | 0.00 | 0.00 | 1,503,098.12 |
| 5765 | TRANS TO COAST GUARD - 69X8312 | 20,112,869.44 | 20,300,265.31 | 20,233,192.87 | 20,179,941.88 |
| 5765 | TRANS TO COAST GUARD - 69X8349 | 53,000,000.00 | 52,880,648.07 | 54,956,520.07 | 50,924,128.00 |
| 5765 | TRANS TO COAST GUARD - ANNUAL | 17,273,972.60 | 48,184,750.00 | 17,273,972.60 | 48,184,750.00 |
| 6100 | TREASURY ADMIN EXPENSE - BPD | 13,574.96 | 3,432.71 | 0.00 | 17,007.67 |
| | TOTAL EXPENSE | 97,017,215.12 | 121,369,096.09 | 92,463,685.54 | 125,922,625.67 |
| | TOTAL EQUITY | 764,323,861.32 | 121,496,801.35 | 97,005,172.77 | 739,832,232.74 |
| | BALANCE | 0.00 | 1,495,167,786.62 | 1,495,167,786.62 | 0.00 |

Oil Spill Liability Trust Fund
20X8185
Income Statement (FINAL)
For Period 10/01/02 through 02/28/03

| RECEIPTS | Current Month | Year-To-Date |
|--|----------------------------------|-----------------------------------|
| Revenue | | |
| Cost Recoveries | 2,010,401.36 | 3,272,302.02 |
| Fines & Penalties | 996,695.21 | 2,045,998.82 |
| Gross Revenue | <u>\$ 3,007,096.57</u> | <u>\$ 5,318,300.84</u> |
| Net Revenue | <u>\$ 3,007,096.57</u> | <u>\$ 5,318,300.84</u> |
| Investment Income | | |
| 1 Interest on Investments | 1,406,685.40 | 7,751,534.37 |
| Subtotal Investment Income | <u>1,406,685.40</u> | <u>7,751,534.37</u> |
| Net Receipts | <u>\$ 4,413,781.97</u> | <u>\$ 13,069,835.21</u> |
| OUTLAYS | | |
| Treasury Admin Expense - BPD | 3,432.71 | 17,007.67 |
| Total Outlays | <u>\$ 3,432.71</u> | <u>\$ 17,007.67</u> |
| NONEXPENDITURE TRANSFERS | | |
| 2 Trans to Coast Guard - 69X8312 | 67,072.44 | 20,179,941.88 |
| 2 Trans to Coast Guard - 69X8349 | -2,075,872.00 | 50,924,128.00 |
| 2 Trans to Coast Guard - Annual | 30,910,777.40 | 48,184,750.00 |
| 2 Transfer to Denali Commission | 0.00 | 1,503,098.12 |
| 2 Transfers to EPA | 0.00 | 3,084,700.00 |
| 2 Transfer to Interior | 0.00 | 2,029,000.00 |
| Subtotal NonExpenditure Transfers | <u>28,901,977.84</u> | <u>125,905,618.00</u> |
| Total Outlays/NonExpenditure Transfers | <u>28,905,410.55</u> | <u>125,922,625.67</u> |
| NET INCREASE/(DECREASE) | <u>\$ (24,491,628.58)</u> | <u>\$ (112,852,790.46)</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 | \$ | 72,505.93 | \$ | 2,818,118.25 |
|-------------------------------------|----|-----------|----|--------------|

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

Oil Spill Liability Trust Fund
20X8185
Balance Sheet (FINAL)
As of 02/28/2003

ASSETS

Undisbursed Balances:

| | | | |
|--------------------------------|----|---------------------|--------------|
| Funds Available for Investment | \$ | <u>1,911,362.37</u> | |
| Total Undisbursed Balance | \$ | | 1,911,362.37 |

Receivables:

| | | | |
|---------------------|----|---------------------|--------------|
| Interest Receivable | \$ | <u>1,524,886.09</u> | |
| | \$ | | 1,524,886.09 |

Investments:

| | | | |
|--------------------------|----|-------------------|--|
| Principal On Investments | \$ | 955,893,000.00 | |
| Discount on Purchase | | (7,271,169.43) | |
| Premium on Purchase | | 14,340,194.72 | |
| Amortization Disc/Prem | | <u>631,106.62</u> | |

| | | | |
|---------------------|-----------|-----------------------|-------------------------------------|
| Net Investments | \$ | <u>963,593,131.91</u> | |
| TOTAL ASSETS | \$ | | <u><u>967,029,380.37</u></u> |

LIABILITIES & EQUITY

Liabilities:

| | | | |
|-------------------|----|-----------------------|----------------|
| Other Liabilities | \$ | <u>227,197,147.63</u> | |
| | \$ | | 227,197,147.63 |

Equity:

| | | | |
|-------------------|----|-------------------------|--|
| Beginning Balance | \$ | 852,685,023.20 | |
| Net Change | \$ | <u>(112,852,790.46)</u> | |

| | | | |
|-------------------------------|-----------|-----------------------|-------------------------------------|
| Total Equity | \$ | <u>739,832,232.74</u> | |
| TOTAL LIABILITY/EQUITY | \$ | | <u><u>967,029,380.37</u></u> |

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: March 21, 2003

Oil Spill Liability Trust Fund
20X8185
Budgetary Reconciliation
As of February 28, 2003

| | | |
|---------------|--|------------------|
| 411400 | Appropriated Trust Fund Receipts | 8,136,419.09 |
| 412700 | Amounts Approp from Specific Treasury MTF - Payable | (227,197,147.63) |
| 412900 | Amounts Approp from Specific Treasury MTF - Transfers Out | (54,126,783.59) |
| 490200 | Delivered Orders - Obligations, Paid | (17,007.67) |
| 462000 | Unobligated Funds Not Subject to Apportionment | (723,336,045.31) |
| 420100 | Total Actual Resources - Collected | 996,540,565.11 |
| | | 0.00 |

Oil Spill Liability Trust Fund
20X8185
Budgetary Reconciliation
As of February 28, 2003

PROPRIETARY ACCOUNTS

| <u>SEC #</u> | <u>TITLE</u> | <u>AMOUNT</u> |
|---------------|--|-------------------------|
| | Interest on Investments(Cash): | 2,818,118.25 |
| | Fines & Penalties | 2,045,998.82 |
| | Cost Recoveries | 3,272,302.02 |
| 411400 | Appropriated Trust Fund Receipts | 8,136,419.09 |
| | Transfer to Coast Guard - 69X8312 | (1,576,219.05) |
| | Transfer to Coast Guard - 69X8349 | (177,436,178.58) |
| | Transfer to Coast Guard - Annual | (48,184,750.00) |
| 412700 | Amounts Approp from Specific Treasury MTF - Payable | (227,197,147.63) |
| | Trans to Coast Guard - 69X8312 | (21,211,495.59) |
| | Trans to Coast Guard - 69X8349 | (26,298,489.88) |
| | Trans to Coast Guard - Annual | 0.00 |
| | Transfers to EPA | (3,084,700.00) |
| | Transfer to Interior | (2,029,000.00) |
| | Transfer to Denali Commission | (1,503,098.12) |
| 412900 | Amounts Approp from Specific Treasury MTF - Transfers Out | (54,126,783.59) |
| | Treasury Admin Expense - BPD | (17,007.67) |
| 490200 | Expended Authority - Paid | (17,007.67) |
| 462000 | Other Funds Available for Commit/Oblig (Beg) | 841,122,251.89 |
| | Interest on Investments(Cash): | 2,818,118.25 |
| | Fines & Penalties | 2,045,998.82 |
| | Cost Recoveries | 3,272,302.02 |
| | Treasury Admin Expense - BPD | (17,007.67) |
| | Transfers to EPA | (3,084,700.00) |
| | Transfers to Interior | (2,029,000.00) |
| | Transfers to Denali Commission | (1,503,098.12) |
| | Transfers to Coast Guard - 69X8312 | (20,179,941.88) |
| | Transfers to Coast Guard - 69X8349 | (50,924,128.00) |
| | Transfers to Coast Guard - Annual | (48,184,750.00) |
| 462000 | Other Funds Available for Commit/Oblig (End) | (723,336,045.31) |
| 420100 | Total Actual Resources - Collected | 996,540,565.11 |
| | EDIT CHECK: | |
| | Fund Balance with Treasury | 1,911,362.37 |
| | Principal | 955,893,000.00 |
| | Discount at Purchase | (7,271,169.43) |
| | Liability For Allocation | (227,197,147.63) |
| | Total Net Assets | 723,336,045.31 |
| 462000 | Other Funds Available for Commit/Oblig Ending | (723,336,045.31) |

0.00