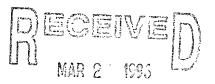


TRUST FUNDS FINANCIAL STATEMENTS

and

SUPPLEMENTARY RESTORATION PROJECTS INFORMATION Fiscal Year Ended September 30, 1995 TOGETHER WITH INDEPENDENT AUDITORS' REPORT



EXXON THESE OF SFILL TRUSTEE COUNCIL ADMINISTRATIVE RECORD **Table of Contents** 

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# TRUST FUNDS FINANCIAL STATEMENTS and

# SUPPLEMENTARY RESTORATION PROJECTS INFORMATION

Fiscal Year Ended September 30, 1995

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Project 95139A2 - Salmon Instream Habitat and Stock Restoration
Project 95139C2 - Salmon Instream Habitat and Stock Restoration - Lowe River
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**Trust Funds Statements** 



ELGEE, REHFELD & FUNK

9309 Glacier Highway, Suite B-200 · Juneau, Alaska 99801 Phone: 907-789-3178 · FAX: 907-789-7128

#### INDEPENDENT AUDITORS' REPORT

Members, *Exxon Valdez* Oil Spill Trustee Council, Anchorage, Alaska:

We have audited the financial statements of the *Exxon Valdez* Oil Spill Trustee Council, Trust Funds as of and for the year ended September 30, 1995, as listed in the accompanying table of contents. These financial statements are the responsibility of the *Exxon Valdez* Oil Spill Trustee Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 2, the financial presentation for the Court Registry Investment System (CRIS), *Exxon Valdez* Oil Spill Settlement Account (Joint Trust Account) is of this account only and is not intended to present the financial position of CRIS or the United States District Court for the Southern District of Texas and the results of their operations, in conformity with generally accepted accounting principles.

As discussed in Note 2, the financial presentation for the U.S. Department of the Interior, Fish and Wildlife Service, Natural Resources Damage Assessment and Restoration Fund (NRDA&R) is of the amounts related to the *Exxon Valdez* Oil Spill Trustee Council only and is not intended to present the financial position of NRDA&R or the U.S. Department of Interior Fish and Wildlife Service and the results of their operations, in conformity with generally accepted accounting principles.

As discussed in Note 2, the financial presentation for the State of Alaska, *Exxon Valdez* Oil Spill Settlement Trust (Settlement Trust) is of the Settlement Trust only and is not intended to present the financial position of the State of Alaska or any of its component units and the results of their operations.

As discussed in Note 2, the financial statements for the Joint Trust Account and NRDA&R are prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Joint Trust Account and NRDA&R and the financial position of the Settlement Trust as of and for the year ended September 30, 1995, and the results of their operations for the year then ended on

the basis of accounting described in Note 2 for the Joint Trust Account and NRDA&R, and in conformity with generally accepted accounting principles for the Settlement Trust.

In accordance with *Government Auditing Standards*, we have also issued reports dated January 26, 1996 on our consideration of the *Exxon Valdez* Oil Spill Trustee Council, Trust Funds' internal control structure and a report dated January 26, 1996 on their compliance with laws and regulations, as listed in the table of contents.

Elgee. Rehfeld & Funk

January 26, 1996

# EXXON VALDEZ OIL SPILL TRUSTEE COUNCIL UNITED STATE DISTRICT COURT - FIFTH CIRCUIT COURT REGISTRY INVESTMENT SYSTEM EXXON VALDEZ OIL SPILL SETTLEMENT ACCOUNT

# STATEMENT OF ASSETS, LIABILITIES AND JOINT TRUST ACCOUNT BALANCE ARISING FROM CASH TRANSACTIONS September 30, 1995

ASSETS:

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Cash and Investments		117,067,523
Total Assets	\$	117,067,523
LIABILITIES AND JOINT TRUST ACCOUNT BALANCE		
Liabilities	\$	<del>-</del> .
Joint Trust Account Balance	117,067,523	
Total Liabilities and Joint Trust Account Balance	\$	117,067,523

The accompanying notes to trust fund financial statements are an integral part of this statement.

# UNITED STATE DISTRICT COURT - FIFTH CIRCUIT COURT REGISTRY INVESTMENT SYSTEM EXXON VALDEZ OIL SPILL SETTLEMENT ACCOUNT

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN JOINT TRUST ACCOUNT BALANCE For the Fiscal Year Ended September 30, 1995

Receipts:

Receipts	\$ 67,303,000
Investment Income	 5,483,088
Total Receipts	 72,786,088
Disbursements:	
State of Alaska, Exxon Valdez Settlement Trust:	
Fiscal 1995 Natural Resource Damage Assessment	
and Restoration Projects	(16,494,749)
Fiscal 1995 Land Acquisitions	(3,111,204)
Fiscal 1996 Natural Resource Damage Assessment	
and Restoration Projects	(9,863,716)
Fiscal 1996 Research Infrastructure Improvements	 (12,500,000)
Total Disbursements to State of Alaska	 (41,969,669)
U.S. Department of Interior, Natural Resources Damage Assessement and Restoration Fund: Fiscal 1995 Natural Resource Damage Assessment	
and Restoration Projects	(8,282,612)
Fiscal 1995 Land Acquisitions	(33,900,000)
Fiscal 1996 Natural Resource Damage Assessment	(35,300,000)
and Restoration Projects	 (5,837,316)
Total Disbursements to United States	 (48,019,928)
Court Registry Fees	 (542,728)
Total Disbursements	 (90,532,325)
Deficiency of Receipts Over Disbursements	(17,746,237)
Joint Trust Account Balance, Beginning of Year	 134,813,760
Joint Trust Account Balance, End of Year	\$ 117,067,523

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The accompanying notes to trust fund financial statements are an integral part of this statement.

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# EXXON VALDEZ OIL SPILL TRÜSTEE COUNCIL UNITED STATE DEPARTMENT OF THE INTERIOR, FISH AND WILDLIFE SERVICE NATURAL RESOURCES DAMAGE ASSESSMENT AND RESTORATION FUND

# STATEMENT OF ASSETS, LIABILITIES AND TRUST FUND BALANCE ARISING FROM CASH TRANSACTIONS September 30, 1995

#### ASSETS:

Cash and Investments	 7,231,428
Total Assets	\$ 7,231,428
LIABILITIES AND FUND BALANCE	
Liabilities	\$ -
Trust Fund Balance	7,231,428
Total Liabilities and Trust Fund Balance	\$ 7,231,428

The accompanying notes to trust fund financial statements are an integral part of this statement.

# UNITED STATE DEPARTMENT OF THE INTERIOR, FISH AND WILDLIFE SERVICE NATURAL RESOURCES DAMAGE ASSESSMENT AND RESTORATION FUND

# STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN TRUST FUND BALANCE For the Fiscal Year Ended September 30, 1995

#### Receipts:

Receipts: Contributions - Court Registry Investment		
System, Joint Trust Account	\$	48,019,928
Unobligated Balances Returned to NRDA&R:		
U.S. Department of Interior:		
Fish and Wildlife Service		204,484
National Park Service		304,075
Minerals Management Service		56,301
Office of the Secretary		12,115
U.S. Department of Commerce, National Oceanic and Atmospheric Administration		80.700
and Annospheric Administration		80,700
		657,675
Investment Income		115,751
Total Receipts		48,793,354
Disbursements:		
U.S. Department of Interior:		
Fish and Wildlife Service	•	(33,887,200)
National Biological Service		(663,615)
National Park Service		(63,100)
Minerals Management Service		(17,400)
Office of the Secretary		(58,900)
U.S. Department of Agriculture, United States		
Forest Service		(4,047,000)
U.S. Department of Commerce, National Oceanic		
and Atmospheric Administration		(2,893,100)
Total Disbursements		(41,630,315)
Excess of Revenues Over Expenditures		7,163,039
Trust Fund Balance, Beginning of Year		68,389
Trust Fund Balance, End of Year	\$	7,231,428

The accompanying notes to trust fund financial statements are an integral part of this statement.

# EXXON VALDEZ OIL SPILL TRUSTEE COUNCIL STATE OF ALASKA - EXXON VALDEZ OIL SPILL SETTLEMENT TRUST BALANCE SHEET

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September 30, 1995

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ASSETS:		
Cash and Investments	\$	21,823,265
Contributions Receivable	<u> </u>	12,500,000
Total Assets		34,323,265
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable	\$	2,356,928
Deferred Revenues		22,363,716
Total Liabilities	<u> </u>	24,720,644
Fund Balances:		•
Reserved for Encumbrances		2,691,943
Unreserved	<u> </u>	6,910,678
Total Fund Balances		9,602,621
Total Liabilities and Fund Balances	\$	34,323,265

The accompanying notes to trust fund financial statements are an integral part of this statement.

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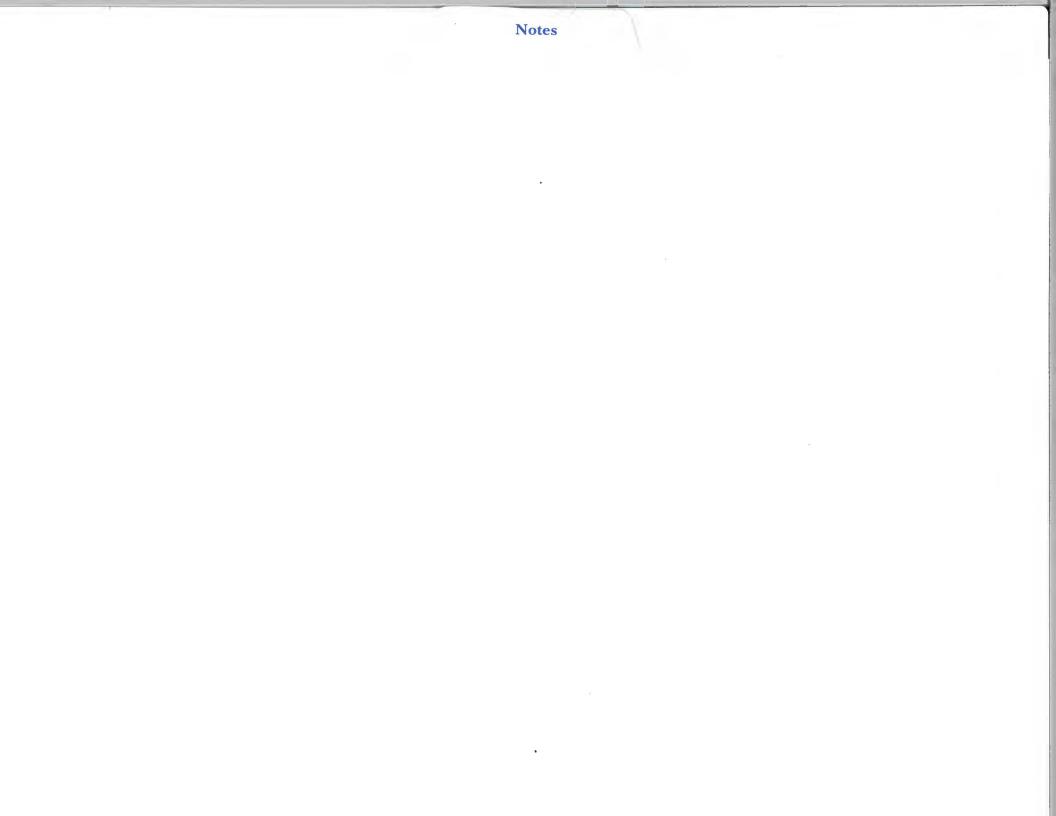
# EXXON VALDEZ OIL SPILL TRUSTEE COUNCIL STATE OF ALASKA - EXXON VALDEZ OIL SPILL SETTLEMENT TRUST STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES For the Fiscal Year Ended September 30, 1995

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Revenues:	

Contributions - Court Registry Investment System, Joint Trust Account Interest and Investment Income	\$ 19,605,953 943,577
Total Revenues	 20,549,530
Expenditures:	
Current Operating: Natural Resources Damage Assessement	
and Restoration Projects Department of Fish and Game	12 670 270
Department of Environmental Conservation	12,679,279 1,472,568
Department of Natural Resources Total Current Operating	 1,252,755
Capital Outlay: Land Acquisitions - Alaska Department of	 
Fish and Game	 3,229,042
Total Expenditures	 18,633,644
Excess of Revenues Over Expenditures	1,915,886
Fund Balances, Beginning of Year	 7,686,735
Fund Balances, End of Year	 9,602,621

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#### NOTES TO TRUST FUNDS FINANCIAL STATEMENTS

#### Fiscal Year Ended September 30, 1995

### 1. EXXON VALDEZ OIL SPILL TRUSTEE COUNCIL

#### Formation of the Exxon Valdez Oil Spill Trustee Council

The United States of America (United States) and the State of Alaska (State) entered into a Memorandum of Agreement and Consent Decree (MOA) on August 28, 1991. The MOA was made to maximize the funds available for restoration of natural resources and to resolve the governments' claims against one another relating to the T/V *Exxon Valdez* Oil Spill (Oil Spill), which occurred on the night of March 23-24, 1989 in Prince William Sound, Alaska. Upon entering into the MOA, the United States and the State believed that the terms of the MOA were in the public interest and would best enable them to fulfill their duties as trustees to assess injuries and to restore, replace, rehabilitate, enhance, or acquire the equivalent of the natural resources injured, lost, or destroyed as a result of the Oil Spill.

Pursuant to the MOA and federal laws, the United States and State act as co-trustees in the collection and joint use of all natural resource damage recoveries for the benefit of natural resources injured, lost or destroyed as a result of the Oil Spill. To manage the co-trustee relationship, the *Exxon Valdez* Oil Spill Trustee Council (Council) was formed.

#### Exxon Valdez Oil Spill Trustee Council Structure

- The Council consists of six trustees, three trustees represent the United States and three trustees represent the State. The United States' trustees are the Secretaries of the United States Departments of Interior and Agriculture and the Administrator of the National Oceanic and Atmospheric Administration (a bureau of the United States Department of Commerce). The State's trustees consist of the Commissioners of the State Departments of Environmental Conservation and Fish and Game, and the Attorney General of the State of Alaska. The MOA allows the President of the United States or the Governor of the State of Alaska to transfer trustee status from one official to another official of their respective governments.
- All decisions of the Council must be made by the unanimous agreement of the trustees. The decisions of the United States' trustees must be made in consultation with the United States Environmental Protection Agency. If the trustees cannot reach unanimous consent, either the United States or the State may resort to litigation in the United States District Court for the District of Alaska (Court).

#### Restoration Office

- The Council has established a Restoration Office which is responsible for the coordination and supervision of the activities of the Council. The Restoration Office is managed by an Executive Director who reports directly to the Council. Since the Council exists through the MOA, it and the Restoration Office operate within the framework of the Trustee Agencies. During fiscal 1995, all activities of the Restoration Office were conducted through the Alaska State Departments of Fish and Game and Environmental Conservation. In addition, the Alaska Department of Natural Resources and the U.S. Department of Commerce, National Oceanic and Atmospheric Administration administered certain parts of the Restoration Office's activities.
- The Restoration Office develops an annual budget which, upon approval by the Council, sets forth the anticipated expenditures of the Restoration Office. The Council makes an annual contribution to the State agencies equal to the budget for the Restoration Office. The contributions are made using the disbursements procedures discussed in Note 6.

### Termination of the Exxon Valdez Oil Spill Trustee Council

The MOA shall terminate when the United States and the State certify to the Court, or when the Court determines on application by either government, that all activities contemplated under the MOA have been completed.

#### NOTES TO TRUST FUNDS FINANCIAL STATEMENTS

Fiscal Year Ended September 30, 1995

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Joint Trust Account - Court Registry Investment System

- As further discussed in Note 5, amounts paid by Exxon Corporation are made directly to the United States and the State for reimbursement of certain costs incurred by them in connection with the Oil Spill. In accordance with the MOA and as ordered by the presiding Court, money that is not directly paid to the United States and the State is placed in an interest-bearing account in the Court Registry Investment System (CRIS) administered through the United States District Court for the Southern District of Texas. In addition, an account entitled "Exxon Valdez Oil Spill Settlement Account" (Joint Trust Account) was established in CRIS specifically for the Exxon settlement proceeds.
- CRIS is a cash management system developed by the United States District Court for the Southern District of Texas. All amounts placed with CRIS are maintained in United States government treasury securities with maturities of 100 days or less, and are held in the name of Clerk, U.S. District Court, Southern District of Texas at the Federal Reserve Bank. The financial presentation for the Joint Trust Account is of the Joint Trust Account only and is not intended to present the financial position of CRIS or the United States District Court for the Southern District of Texas and the results of their operations.
- Upon unanimous approval of the Trustee Council, funds are disbursed to the United States and the State to be expended by the Trustee Agencies in accordance with the Council's wishes. The accompanying financial statements for the Joint Trust Account reflect the intent of the disbursements as to natural resource damage assessment and restoration, or the acquisition of land or research infrastructure improvements to further protect the natural resources. The financial statements also reflect the fiscal year which the disbursements are to be expended by the Trustee Agencies.
- As allowed under 28 USC 1913, 1914 (b) and 1930(b), the Clerk of the Court for the United States Courts is allowed to charge a registry fee for administering investment holdings of funds held in their registry accounts. During the year ended December 31, 1995, the registry fee charged to the Joint Trust Account was 10 percent of investment income. In addition, CRIS has entered into a contract with a Houston, Texas based financial institution to provide investment advisory information, securities trading services, and accounting services at a fee of .025 percent added to the cost of securities purchased by CRIS.

#### U.S. Department of the Interior, Natural Resources Damage Assessment and Restoration Fund

Disbursements which are made from the Joint Trust Account to the United States are deposited in the U.S. Department of the Interior, Fish and Wildlife Service, Natural Resources Damage Assessment and Restoration Fund (NRDA&R). NRDA&R was established pursuant to Public Law 102-154, and is administered by the U.S. Department of Interior, Fish and Wildlife Service. It is a trust fund which was established to hold natural resources damage assessment and restoration settlement proceeds of the United States Government. Public Law 120-229 requires that federal proceeds from the Agreement and Consent Decree (see additional discussion in Note 4) be deposited in NRDA&R, and that all interest earned on these proceeds be available to the Federal Trustees for necessary expenses for assessment and restoration of areas affected by the Oil Spill. Public Law 120-229 also calls for amounts in NRDA&R to be invested by the U.S. Secretary of the Treasury in interest bearing obligations of the United States.

#### NOTES TO TRUST FUNDS FINANCIAL STATEMENTS

#### Fiscal Year Ended September 30, 1995

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Disbursements from NRDA&R are made pursuant to the directions of the Council and as approved by the Court. At the beginning of each fiscal year, the Department of Interior, Fish and Wildlife Service communicates with each of the United States Trustee Agencies to determine the timing of disbursements from NRDA&R to each Federal Trustee Agency. Investments are purchased in order to earn interest on available balances within NRDA&R, and with scheduled maturity dates coincident with the scheduled date of disbursement.
- The financial presentation for NRDA&R is of the amounts related to the Council only and is not intended to present the financial position of NRDA&R or the Department of Interior Fish and Wildlife Service and the results of their operations.

#### State of Alaska, Exxon Valdez Oil Spill Settlement Trust

- Disbursements which are made from the Joint Trust Account to the State are deposited in the State of Alaska, *Exxon Valdez* Oil Spill Settlement Trust (Settlement Trust). The Settlement Trust is established pursuant to AS 37.14.400. Pursuant to State law a state agency may not expend money from the Settlement Trust unless the expenditure is in accordance with an appropriation made by law. Expenditures of funds are made upon properly approved requests for payment. The total of expenditures and encumbrances (obligations) may not exceed the appropriations to which they pertain.
- The Settlement Trust is an expendable trust fund of the State. Expendable trust funds account for assets held by the State in a trustee capacity where the principal and income may be expended in the course of the fund's designated operations.
- Upon approval by the Council, the Court, and the State of Alaska, Trustee Agencies make expenditures directly against the Settlement Trust.
- The financial presentation for the Settlement Trust is of the Settlement Trust only and is not intended to present the financial position of the State of Alaska or any of its component units and the results of their operations.

#### Basis of Accounting

- Basis of accounting refers to when revenues, expenditures and the related assets and liabilities are recorded in the accounts and financial statements. Specifically, it relates to the timing of the financial measurements made, regardless of the measurement focus applied.
- The basis of accounting used by the Joint Trust Account, NRDA&R and the Settlement Trust are as follows:
  - <u>Joint Trust Account</u> The financial statements of the Joint Trust Account are prepared on a cash basis of accounting. As such, revenues are recognized when received, and disbursements are recognized when paid.
  - <u>NRDA&R</u> The financial statements of NRDA&R are prepared on a cash basis of accounting. As such, revenues are recognized when received, and disbursements are recognized when paid.
  - <u>Settlement Trust</u> The financial statements of the Settlement Fund are accounted for using a current financial resources measurement focus on the modified accrual basis. The Settlement Fund recognizes revenues when the source is measurable and available, and intended for the fiscal year. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Assets are recorded when measurable and due.

### NOTES TO TRUST FUNDS FINANCIAL STATEMENTS

Fiscal Year Ended September 30, 1995

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Expenditures are recorded when the related liability is incurred. Encumbrance accounting, under which purchase orders and contracts for the expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of the formal budgetary integration of the Settlement Trust. Encumbrances outstanding at year-end are reported as reservations of fund balance since they do not constitute expenditures or liabilities.
- Interest and investment income is allocated to the Settlement Trust as agreed to under a Memorandum of Understanding (MOU) by and between the State Departments of Revenue and Administration effective July 1, 1993. Under the MOU, interest is credited daily to the Settlement Trust by determining the Settlement Trust's daily cash balance and applying the current weekly 180 day Treasury Bill Rates based on the Treasury Bill auctions.

#### Statement Presentation

Separate balance sheets and statements of receipts and disbursements or revenues and expenditures are presented for each of the Joint Trust Account, NRDA&R and the Settlement Trust. This is due to the fact that ownership of the Trust Funds rests with the U.S. District Court, U.S. Department of Interior, Fish and Wildlife Service and the State of Alaska, respectively, and the different bases of accounting used by the Trust Funds.

#### Contributions Receivable - Settlement Trust

Contributions Receivable in the Settlement Trust financial statements include amounts disbursed from the Joint Trust Account pursuant to Council action prior to September 30, 1995, but which were received by the State subsequent to that date.

#### Accounts Payable and Deferred Revenue - Settlement Trust

- Accounts payable in the Settlement Trust financial statements include disbursements made against the Settlement Trust subsequent to September 30, 1995, which relate to fiscal 1995 restoration activities.
- Deferred Revenues in the Settlement Trust financial statements include amounts received or receivable at September 30, 1995, which are to be expended by the State in fiscal 1996.

#### Unobligated Balances Returned to Fund - NRDA&R

Unobligated Balances Returned to Fund in the NRDA&R financial statements represent unobligated amounts from *Exxon Valdez* oil spill restoration activities of prior fiscal years that the United States Trustee Agencies have transferred back to NRDA&R during fiscal 1995.

#### 3. CASH AND INVESTMENTS

Cash and investments for the Joint Trust Account, NRDA&R and the Settlement Trust are as follows:

<u>Joint Trust Account</u> - All deposits and investments of the Joint Trust Account are held in the name of Clerk, U.S. District Court, Southern District of Texas at the Federal Reserve Bank. At September 30, 1995, substantially all balances are held in U.S. Treasury Bills with maturities less than 100 days. A nominal amount of cash is also included in the balance. There are no uninsured or unregistered deposits or investments. This places all of CRIS's investments and deposits in GASB credit risk category 1 \*.

#### NOTES TO TRUST FUNDS FINANCIAL STATEMENTS

Fiscal Year Ended September 30, 1995

#### 3. CASH AND INVESTMENTS (Continued)

- <u>NRDA&R</u> All cash and investments of NRDA&R are held in the name of the U.S. Department of the Interior, Fish and Wildlife Service, Natural Resources Damage Assessment and Restoration Fund at the U.S. Department of the Treasury. At September 30, 1995, substantially all balances are held in U.S. Treasury Bills with maturities ranging from 30 to 300 days. A nominal amount of cash is also included in the balance. There are no uninsured or unregistered deposits or investments. This places all of NRDA&R's investments and deposits in GASB credit risk category 1 \*.
- Settlement Trust Cash and Investments of the Settlement Trust represent cash on deposit in banks, and cash invested in various investments as a part of the State's short-term cash management pools. By law, all deposits and investments relating to the Settlement Trust are under the control of the Commissioner of the State Department of Revenue. The State's cash is invested pursuant to State laws which mandate that investments shall be made with the judgment and care exercised by an institutional investor of ordinary professional prudence, discretion and intelligence. All deposits are insured or collateralized with securities held by the State or by its custodian in its name. All investments are insured or registered in the State's name and are held by the State or its custodian. This places all of the State's General Investment Funds deposits and investments, of which the Settlement Trust cash and investments are a part, in GASB credit risk category 1 \*.
  - GASB Statement No. 3 requires deposits and investments to be categorized to indicate the level of risk assumed by an entity. For investments, category 1 consists of investments that are insured or registered for which the securities are held by the entity or its custodian in the entity's name, category 2 consists of uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the entity's name, and category 3 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent not in the entity's name.

#### 4. CONTRIBUTIONS BY EXXON CORPORATION

#### Agreement and Consent Decree

On October 8, 1991, the United States, the State, Exxon Corporation (Exxon) and Exxon Shipping Company, and Exxon Pipeline Company entered into an Agreement and Consent Decree (Agreement). The Agreement principally stipulates that Exxon make certain payments, and that all parties release and covenant not to sue or to file any administrative claim against the other parties or specifically identified third parties. Pursuant to the Agreement Exxon is to pay the United States and the State a total of \$900 million as follows:

Date Payment Due		Amount
Ten days after the Agreement	\$	90,000,000
became effective		
December 1, 1992		150,000,000
September 1, 1993		100,000,000
September 1, 1994		70,000,000
September 1, 1995		70,000,000
September 1, 1996		70,000,000
September 1, 1997		70,000,000
September 1, 1998		70,000,000
September 1, 1999		70,000,000
September 1, 2000		70,000,000
September 1, 2001		70,000,000
• ·	<u>\$</u>	900,000,000

#### NOTES TO TRUST FUNDS FINANCIAL STATEMENTS

#### Fiscal Year Ended September 30, 1995

#### 4. CONTRIBUTIONS BY EXXON CORPORATION (Continued)

During fiscal 1995, Exxon Corporation made the contribution to the Joint Trust Account as required by the Agreement. As further discussed in Note 5, \$2,697,000 of the \$70,000,000 contribution was paid directly to the U.S. Department of Agriculture, United States Forest Service. The balance of \$67,303,000 was placed with the Joint Trust Account.

#### Reopener for Unknown Injury

- In addition to the payment terms discussed above, the Agreement also has a reopener provision that allows the governments to claim an additional \$100 million from Exxon between September 1, 2002, and September 1, 2006, as required for the performance of restoration projects in Prince William Sound and other areas affected by the Oil Spill to restore one or more populations, habitats, or species which, as a result of the Oil Spill, suffered substantial loss or substantial decline in the areas affected by the Oil Spill.
- The cost of the restoration projects must not be grossly disproportionate to the magnitude of the benefits obtained, and the reopener is available only for any losses or declines that could not reasonably have been known or anticipated from information available at the time of the Agreement.

#### 5. REIMBURSEMENTS TO THE UNITED STATES AND THE STATE

- Under the terms of the Agreement, certain amounts paid by Exxon are to be made directly to the United States and the State. These payments are to be used solely to reimburse them for the following purposes:
  - 1. Response and clean-up costs incurred by either of them on or before December 31, 1990 in connection with the Oil Spill;
  - 2. Natural resource damages assessment costs incurred by either of them on or before March 12, 1991 in connection with the Oil Spill;
  - 3. (State only) Attorneys fees, experts' fees, and other costs incurred by the State on or before March 12, 1991 in connection with litigation arising from the Oil Spill;
  - 4. Response and clean-up costs incurred by either of them after December 31, 1990 in connection with the Oil Spill;
  - 5. To assess injury resulting from the Oil Spill and to plan, implement, and monitor the restoration, rehabilitation, or replacement of natural resources, natural resource services, or archaeological sites and artifacts injured, lost or destroyed as a result of the Oil Spill, or the acquisition of equivalent resources or services after March 12, 1991; and
  - 6. (State only) Reasonable litigation costs incurred by the State after March 12, 1991.

The agreement states that the amounts to be reimbursed to the United States for items one and two above are not to exceed \$67 million. The amounts to be reimbursed to the State for items one, two and three above are not to exceed \$75 million. The agreement does not place a cap on items four and five. The amounts paid to the State for item six above are not to exceed \$1 million per month.

During fiscal 1995, \$2,697,000 was paid to the United States Department of Agriculture as a reimbursement pursuant to the Agreement. There were no other reimbursements made to the United States or the State during fiscal 1995 under the Agreement.

#### NOTES TO TRUST FUNDS FINANCIAL STATEMENTS

Fiscal Year Ended September 30, 1995

#### 6. DISBURSEMENTS FROM JOINT TRUST ACCOUNT

#### Approved Payment Uses

Under the terms of the MOA, amounts paid by Exxon, excluding the reimbursements discussed in the preceding Note, are deposited into the Joint Trust Account. These payments are to be used solely to assess injury resulting from the Oil Spill and to plan, implement, and monitor the restoration, rehabilitation, or replacement of natural resources, natural resource services, or archaeological sites and artifacts injured, lost or destroyed as a result of the Oil Spill, or the acquisition of equivalent resources or services.

#### Project Approval

- The Council has developed a solicitation and review process for projects to address the purposes stated above. The outcome of the process is the development of a fiscal year Work Plan which approves the funding for all projects to be conducted during the fiscal year. For the fiscal year ending September 30, 1995, the following project solicitation and review process was used by the Council:
  - 1. In May 1994, the Council published an *Invitation to Submit Restoration Projects for Fiscal Year* 1995. The Council's Chief Scientist coordinated a preliminary scientific and technical review of the projects. The projects were also reviewed by the Council's Executive Director, Federal and State agency staff, and representatives of the Public Advisory Group (the Public Advisory Group consists of members of the public and concerned groups and was appointed by the Council in accordance with the MOA to help provide meaningful public participation in the injury assessment and restoration process).
  - 2. In late August, all proposals and the results of the reviews were published in the *Draft Fiscal Year* 1995 Work Plan. The public comment period on the draft ran from late August until October 3, 1994.
  - 3. Projects that were in process from the fiscal year ended September 30, 1994, and that were ongoing and required immediate funding, received interim funding from the Council on August 23, 1994.
  - During the public review period, the Council's Chief Scientist, peer reviewers, the Public Advisory Group, and others attended additional review sessions of the various proposed projects to assess the merits of each project.
  - 5. In November and December 1994, the Council made final project approval. The approved projects were published in the *Fiscal Year 1995 Work Plan*.
  - 6. The staff of the respective Federal and State agencies developed detailed project descriptions which were reviewed by the Council's Executive Director and Chief Scientist.
- In addition to the process outlined above, the Council has also identified and acquired several tracts of land as permitted by the MOA. The land acquisition support costs are funded through the Work Plan, and all land acquisitions are separately approved by the Council.

#### Interest Income Recovery - NRDA&R and the Settlement Trust

The governments are to report to the Council the amount of interest earned on net available balances in NRDA&R and the Settlement Trust. The Council then recovers the interest reported by reducing subsequent disbursements from the Joint Trust Fund for future projects. During fiscal 1995, disbursements to the United States and the State were reduced by \$139,314 and \$985,423 for such interest earnings, respectively.

#### NOTES TO TRUST FUNDS FINANCIAL STATEMENTS

Fiscal Year Ended September 30, 1995

#### 6. DISBURSEMENTS FROM JOINT TRUST ACCOUNT (Continued)

#### Unobligated Balance Recovery - NRDA&R and the Settlement Trust

Actual project costs are frequently less than the original project budgets. When this occurs, the United States and the State retain the unspent or unobligated balances. The Council then recovers these balances by reducing subsequent disbursements for new projects. During fiscal 1995, the United States and the State reported total unobligated balances of \$2,597,808. Of this amount, United States and the State reported \$220,858 and \$2,376,950, respectively. These unobligated funds were recovered through reduced project disbursements during the fiscal year ending September 30, 1995.

#### Disbursements from the Joint Trust Account

During fiscal 1995, the Council has disbursed \$89,989,597 for restoration projects and land acquisition pursuant to the MOA as follows:

	Fiscal 1995
Restoration Projects Authorized By the Council For 1995 and 1996:	
To be conducted by the United States	\$ 14,560,800
To be conducted by the State	29,603,000
Total	44,163,800
Land Acquisitions and Research Infrastructure Improvements Authorized By The Council For 1995 and 1996:	
To be acquired by the United States	33,900,000
To be acquired by the State	15,729,042
Total	49,629,042
	93,792,842
Less:	
Unobligated balances on prior years	
projects	(2,597,808)
Interest earnings on payments not yet	
disbursed by the United State and State	(1,124,737)
Other Adjustments	(80,700)
Disbursements from the Joint Trust Account	<u>\$ 89,989,597</u>

#### 7. CONTRIBUTIONS RECEIVABLE

- On November 2, 1994, the Council approved the disbursement of \$24,956,000 from the Joint Trust Account to the State. The money is to be expended by the State of Alaska, Department of Fish and Game to fund research infrastructure improvements affiliated with the University of Alaska, School of Fisheries and Ocean Sciences, Institute of Marine Science in Seward, Alaska. The amount is to be funded with a withdrawal of \$12,500,000 on September 15, 1995 and another withdrawal of \$12,456,000 on September 15, 1996.
- On September 20, 1995, the first scheduled withdrawal was made. These amounts were disbursed from the Joint Trust Account. However, the funds were received and deposited to the Settlement Trust subsequent to September 30, 1995. For this reason, the Settlement trust has recorded a contribution receivable in the accompanying financial statements as of September 30, 1995.

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#### NOTES TO TRUST FUNDS FINANCIAL STATEMENTS

Fiscal Year Ended September 30, 1995

#### 8. DEFERRED REVENUE

Deferred revenue in the financial statements of the Settlement Trust has been recorded for two transactions:

- 1. The disbursement, in the amount of \$12,500,000 made from the Joint Trust Fund with CRIS to fund research infrastructure improvements affiliated with the University of Alaska, School of Fisheries and Ocean Sciences, Institute of Marine Science in Seward, Alaska as discussed in the preceding note is to be expended by the Alaska Department of Fish and Game upon final legislative approval by the State Legislature's Legislative Budget and Audit Committee. Pending this approval, the amount has been recorded as deferred revenue.
- 2. On August 25, 1995, the Council approved the initial funding for restoration projects to be conducted by the Trustee Agencies in fiscal 1996. The disbursement relating to this action was made from the Joint Trust Account on September 21, 1995, and the amount disbursed to the State Trustee Agencies' of \$9,863,716 has been recorded as deferred revenue.
- NRDA&R also received the United States' disbursement prior to September 30 1995, relating to the initial funding for restoration projects to be conducted by the Trustee Agencies in fiscal 1996. The amount received of \$5,837,316 has been recorded as Receipts CRIS in the NRDA&R financial statements since NRDA&R is accounted for using the cash basis of accounting, and is part of the ending Trust Fund Balance. However, this money will be made available to the Federal Trustee Agencies in fiscal 1996.

#### 9. REAL PROPERTY ACQUISITIONS OBLIGATIONS OUTSTANDING

#### Alaska Sea Life Center

As discussed in Note 7, on November 2, 1994, the Council approved the disbursement of \$24,956,000 from the Joint Trust Account with CRIS to fund research infrastructure improvements affiliated with the University of Alaska, School of Fisheries and Ocean Sciences, Institute of Marine Science in Seward, Alaska. The first of two withdrawals to fund the project in the amount of \$12,500,000 was made on September 15, 1995. A final withdrawal of \$12,456,000 is scheduled for September 15, 1996.

#### Kodiak National Wildlife Refuge - AKI

On November 2, 1994, the Council approved the purchase of the surface estate in fee simple of approximately 76,700 acres of land within the boundaries of the Kodiak National Wildlife Refuge (Refuge) and conveyance of an in-perpetuity conservation easement on an additional approximately 43,200 acres of land within the Refuge. The purchase closed during year-end. The land was acquired by the United States Department of Interior, Fish and Wildlife Service. The total amount to be paid from the Joint Trust Account is \$36,000,000. The scheduled amounts paid or to be paid from the Joint Trust Account are as follows with no interest accruing on the unpaid amounts:

At initial closing (paid in fiscal 1995)	\$	13,000,000
	Ψ	15,000,000
At subsequent closing (paid		
in fiscal 1995)		8,000,000
September 30, 1996		7,500,000
September 30, 1997		7,500,000
	\$	36.000.000

#### NOTES TO TRUST FUNDS FINANCIAL STATEMENTS

Fiscal Year Ended September 30, 1995

#### 9. REAL PROPERTY ACQUISITIONS OBLIGATIONS OUTSTANDING (Continued)

#### Seal Bay, Alaska

On August 23, 1993, the Council approved the purchase of 41,549 acres of land in the vicinity Seal Bay, Alaska by the State as part of habitat protection activities consistent with its fiscal year 1993 Work Plan. The property, which was owned by a Corporation, was purchased for \$38,700,000 with \$29,950,000 paid at closing on November 10, 1993. The balance due is to be paid in three equal annual installments of \$2,917,000 with interest accruing on the unpaid balance at a rate equal to the fifty-two week United States treasury bill rate, adjusted and compounded annually. The first annual installment was paid on November 9, 1994. Interest paid on that date was \$312,000. The remaining unpaid balance due of \$5,833,000 plus interest will be disbursed from Joint Trust Account balances at the scheduled installment dates.

### **10. SUBSEQUENT EVENTS**

#### Fiscal 1996 Restoration Activities

On December 11, 1995, the Council approved the second disbursement related to its fiscal 1996 *Work Plan* for Restoration Projects to be conducted by the Trustee Agencies. The total amount approved was \$5,502,000. The United States and the State reported \$48,676 and \$262,202, respectively, of interest earned on available balances in NRDA&R and the Settlement Trust since the previous disbursement. As a result, \$5,191,122 was withdrawn from the Joint Trust Account for disbursement to the United States and State. In addition, on January 12, 1996, the Council approved \$150,000 in additional funding for habitat protection and acquisition support activities (project #96126).

#### Kodiak National Wildlife Refuge - Koniag

On December 2, 1994, the Council approved the purchase of the surface estate in fee simple of approximately 59,700 acres of land within the boundaries of the Kodiak National Wildlife Refuge (Refuge) and conveyance of a seven-year conservation easement on an additional approximately 56,000 acres of land within the Refuge. The purchase closed subsequent to year-end. The land was acquired by the United States Department of Interior, Fish and Wildlife Service. The total amount paid is to be \$28,500,000, including \$21,500,000 from the Joint Trust Account, and \$7,000,000 from separate federal funds. The amounts to be paid from the Joint Trust Account are as follows with no interest accruing on the unpaid amounts:

At closing (fiscal 1996)	\$	8,000,000
September 30, 1996		4,500,000
September 30, 1997		4,500,000
September 30, 1998		4,500,000
	<u>\$</u>	<u>21,500,000</u>

On November 21, 1995, the Court approved the Council's request to withdraw \$8,000,000 from the Joint Trust Account for the down payment and first installment relating to the acquisition of land at Kodiak National Wildlife Refuge as described above.

#### Seal Bay, Alaska Land Acquisition

On November 2, 1995, the Court approved the Council's request to withdraw \$3,294,667 from the Joint Trust Account for the second installment relating to the acquisition of land at Seal Bay, Alaska as described in Note 9. Of this amount, \$378,000 was for accrued interest, and \$2,916,667 was for principal.

Supplementary Information

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#### INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY RESTORATION PROJECTS INFORMATION

Members, *Exxon Valdez* Oil Spill Trustee Council, Anchorage, Alaska:

We have audited the financial statements of the *Exxon Valdez* Oil Spill Trustee Council, Trust Funds as of and for the year ended September 30, 1995, as listed in the accompanying table of contents, and have issued our report thereon dated January 26, 1996. These financial statements are the responsibility of the *Exxon Valdez* Oil Spill Trustee Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the financial statements of the *Exxon* Valdez Oil Spill Trustee Council, Trust Funds, taken as a whole. The accompanying Schedules of Expenditures and Obligations - Budget and Actual are presented for purposes of additional analysis and are not a required part of the financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Ellger, Relifeld & Funk

January 26, 1996

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Department Totals Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	Budget	Actual xpenditures Obligations	 Variance
Personnel	\$ 4,934,000	\$ 4,084,496	\$ 849,504
Travel	408,700	251,510	157,190
Contractual	7,622,000	7,599,928	22,072
Commodities	413,000	347,083	65,917
Equipment	110,400	243,900	(133,500)
Capital Outlay	 -	 16,587	 (16,587)
Project Total	\$ 13,488,100	 12,543,504	\$ 944,596

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Condition and Health of Harbor Seals Project # 95001 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	]	Budget		Actual penditures Obligations	V	ariance
Personnel	\$	8,200	\$	7,468	\$	732
Travel		-		-		-
Contractual		164,600		162,728		1,872
Commodities		-		• -		-
Equipment		-		-		-
Capital Outlay		_	<u></u>	-	ç	-
Project Total	\$	172,800	\$	170,196	\$	2,604

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Mechanisms of Impact and Potential Recovery of Nearshore Vertebrate Predators Project # 95025 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	]	Budget	Ex	Actual penditures Obligations	V	ariance
Personnel	\$	6,900	\$	3,624	\$	3,276
Travel		-		-		-
Contractual		142,100		135,960		6,140
Commodities		-		-		-
Equipment		-		-		-
Capital Outlay		-		-		-
Project Total	\$	149,000	\$	139,584	\$	9,416

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Community Interaction and Traditional Knowledge Project # 95052 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Budget		Actual penditures Obligations	v	ariance
Personnel	\$ 48,800	\$	42,027	\$	6,773
Travel	10,600		1,140		9,460
Contractual	77,000		73,140		3,860
Commodities	700		76		624
Equipment	-		-		-
Capital Outlay	 -	_	-		-
Project Total	\$ 137,100	\$	116,383	\$	20,717

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Restoration Assistance to Private Landowners Project # 95058 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	]	Budget	Exp	Actual penditures bligations	v	ariance
Personnel	\$	34,500	\$	29,962	\$	4,538
Travel		2,500		1,445		1,055
Contractual		1,600		4,264		(2,664)
Commodities		-		230		(230)
Equipment		-		-		-
Capital Outlay		-		-		-
Project Total	\$	38,600	\$	35,901	\$	2,699

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Monitoring, Habitat Use, and Trophic Interactions of Harbor Seals in PWS Project # 95064 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	Budget	Actual penditures Obligations	۲	/ariance
Personnel	\$ 139,900	\$ 129,322	\$	10,578
Travel	11,700	7,936		3,764
Contractual	110,000	121,338		(11,338)
Commodities	58,100	39,120		18,980
Equipment	1,400	7,626		(6,226)
Capital Outlay	 -			<b>-</b>
Project Total	\$ 321,100	\$ 305,342	\$	15,758

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Herring Bay Monitoring and Experimental Study Project # 95086-C Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance					ariance
Personnel	\$	6,900	\$	6,223	\$	677
Travel		-		-		-
Contractual		735,700		727,011		8,689
Commodities		-		-		-
Equipment		-		-		-
Capital Outlay						
Project Total	\$	742,600	\$	733,234	\$	9,366

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Information Management System Project # 95089A Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	 Budget		Actual Expenditures & Obligations		Variance	
Personnel	\$ 182,900	\$	156,163	\$ ·	26,737	
Travel	1,300		-		1,300	
Contractual	-		-		-	
Commodities	-		-		-	
Equipment	-		-		-	
Capital Outlay	 -					
Project Total	\$ 184,200	\$	156,163	\$	28,037	

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Restoration of Pink Salmon Resources and Services Workshop Project # 95093 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995  $\left[ \right]$ 

	]	Budget	Actual Expenditures & Obligations		Variance	
Personnel	\$	22,600	\$	21,598	\$	1,002
Travel		-		17,147		(17,147)
Contractual		77,500		18,924		58,576
Commodities		-		307		(307)
Equipment		-		-		-
Capital Outlay		_		-		
Project Total	\$	100,100	\$	57,976	\$	42,124

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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#### Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Administration, Public Information and Scientific Management Project # 95100 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance							
Personnel	\$ 1,232,600	\$	994,974	\$	237,626			
Travel	181,500		79,070		102,430			
Contractual	-		89,179		(89,179)			
Commodities	-		-		-			
Equipment	-		-		-			
Capital Outlay	 -		-					
Project Total	\$ 1,414,100	\$	1,163,223	\$	250,877			

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Subtidal Monitoring: Eelgrass Communities Project # 95106 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	6,900	\$	6,223	\$	677	
Travel		-		-		-	
Contractual		193,500		191,090		2,410	
Commodities		-		-		-	
Equipment		-		-		-	
Capital Outlay						-	
Project Total	\$	200,400	\$	197,313	\$	3,087	

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Habitat Protection - Data Acquisition and Support Project # 95110-CLO Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	]	Variance			
Personnel	\$	21,500	\$ 18,626	\$	2,874
Travel		1,000	627		373
Contractual		-	2,542		(2,542)
Commodities		300	64		236
Equipment		-	-		-
Capital Outlay			 -		
Project Total	\$	22,800	\$ 21,859	\$	941

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Habitat Protection and Acquisition Support Project # 95126 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	20,700	\$	23,500	\$	(2,800)	
Travel		4,000		1,506		2,494	
Contractual		2,100		2,765		(665)	
Commodities		2,500		840		1,660	
Equipment		-		-			
Capital Outlay		<u>.</u>		-		-	
Project Total	\$	29,300	\$	28,611	\$	689	

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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## Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Tatitlek Coho Salmon Release Program Project # 95127 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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Personnel	E	Actual Expenditures Budget & Obligations					
	\$	5,000	\$	4,460	\$	540	
Travel		-		-		-	
Contractual		-		530		(530)	
Commodities		-		-		-	
Equipment		-		-		-	
Capital Outlay		-	<b></b>			_	
Project Total	\$	5,000	\$	4,990	\$	10	

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Clam Restoration (Nanwalek, Port Graham, Tatitlek) Project # 95131 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance					
Personnel	\$	3,500	\$	3,112	\$	388
Travel		-		-		-
Contractual		223,400		220,225		3,175
Commodities		-		-		-
Equipment		-		-		-
Capital Outlay		-				*
Project Total	\$	226,900	\$	223,337	\$	3,563

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game PWS Salmon Stock Identification and Monitoring Studies Project # 95137 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	]	Actual Expenditures Budget & Obligations Variance				
Personnel	\$	45,400	\$	47,170	\$	(1,770)
Travel		6,000		266		5,734
Contractual		3,400		5,533		(2,133)
Commodities		1,000		465		535
Equipment		-		-		-
Capital Outlay		-		637		(637)
Project Total	\$	55,800	\$	54,071	\$	1,729

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Elders/Youth Conference Project # 95138 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual								
		Expenditures							
	]	Budget		bligations	Variance				
Personnel	\$	9,300	\$	8,202	\$	1,098			
Travel		44,400		34,536		9,864			
Contractual	•	22,500		32,519		(10,019)			
Commodities		200		-		200			
Equipment		-		-		-			
Capital Outlay		-		-		-			
Project Total		76,400	<u> </u>	75,257	\$	1,143			

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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#### Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Salmon Instream Habitat and Stock Restoration Project # 95139A1 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations					Variance		
Personnel	\$	12,525	\$	7,422	\$	5,103		
Travel		600		470		130		
Contractual		105,895		3,917		101,978		
Commodities		1,200		35		1,165		
Equipment		-		85,001		(85,001)		
Capital Outlay		-			<u> </u>			
Project Total	\$	120,220	\$	96,845	\$	23,375		

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Salmon Instream Habitat and Stock Restoration Project # 95139A2 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	24,845	\$	26,074	\$	(1,229)	
Travel		500		-		500	
Contractual	•	7,463		4,582		2,881	
Commodities		1,600		1,823		(223)	
Equipment		-		3,251		(3,251)	
Capital Outlay		-		-		-	
Project Total	\$	34,408	\$	35,730		(1,322)	

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Salmon Instream Habitat and Stock Restoration - Lowe River Project # 95139C2 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	_	Budget	Variance		
Personnel	\$	110,630	\$ 10,364	\$	100,266
Travel		-	147		(147)
Contractual		2,342	7		2,335
Commodities		-	-		-
Equipment		-	-		-
Capital Outlay		***	 		98.
Project Total		112,972	\$ 10,518	\$	102,454

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Abundance and Distribution of Forage Fish and their Influence on Recovery of Injured Species Project # 95163 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations					Variance	
	\$	16,800	\$	13,958	\$	2,842	
Travel		1,600		1,052		548	
Contractual		83,800		84,099		(299)	
Commodities		-		688		(688)	
Equipment		-		-		-	
Capital Outlay				-			
Project Total	\$	102,200	_\$	99,797	\$	2,403	

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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#### Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game APEX - Diet Overlap of Forage Fish Project # 95163C Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	34,500	\$	27,535	\$	6,965	
Travel		-		-		-	
Contractual		-		991		(991)	
Commodities		-		137		(137)	
Equipment		-		-		-	
Capital Outlay		-		•••			
Project Total	\$	34,500	\$	28,663	\$	5,837	

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game APEX Historic Review Project # 95163L Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	19,100	\$	18,685	\$	415	
Travel		-		-		-	
Contractual		-		557		(557)	
Commodities		-		-		-	
Equipment		-		-		-	
Capital Outlay				<b>an</b>			
Project Total	\$	19,100	\$	19,242	\$	(142)	

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game PWS Herring Genetic Stock Identification Project # 95165 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

		Actual Expenditures Budget & Obligations Variance						
Personnel		\$	29,200	\$	21,703	\$	7,497	
Travel			2,000		-		2,000	
Contractual			70,700		76,706		(6,006)	
Commodities	r		3,500		-		3,500	
Equipment			-		-		-	
Capital Outlay			-		-		-	
Project Total		\$	105,400	\$	98,409	\$	6,991	

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Herring Natal Habitats Project # 95166 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance							
Personnel	\$	209,000	\$	177,128	\$	31,872		
Travel		4,800		5,091		(291)		
Contractual		282,000		227,414		54,586		
Commodities		11,900		17,971		(6,071)		
Equipment		5,100		12,249		(7,149)		
Capital Outlay				-		-		
Project Total		512,800	\$	439,853	\$	72,947		

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#### Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Investigating and Monitoring Oil Related Egg and Alevin Mortalities Project # 95191-A Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	Budget	Variance		
Personnel	\$ 183,500	\$ Dbligations 157,508	\$	25,992
Travel	22,300	13,395		8,905
Contractual	235,000	184,214		50,786
Commodities	32,200	25,080		7,120
Equipment	2,100	66,999		(64,899)
Capital Outlay	 	 15,950	*******************************	(15,950)
Project Total	\$ 475,100	\$ 463,146	\$	11,954

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Institute of Marine Science Seward Improvements Project # 95199CLO Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	. \$	21,600	\$	18,912	\$	2,688	
Travel		4,800		1,886		2,914	
Contractual		2,100		3,216		(1,116)	
Commodities		600		663		(63)	
Equipment		-		3,548		(3,548)	
Capital Outlay		-		-			
Project Total	\$	29,100	\$	28,225		875	

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Seal and Sea Otter Cooperative Harvest Assistance Project # 95244 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	60,600	\$	51,239	\$	9,361	
Travel		19,000		13,425		5,575	
Contractual		12,800		11,235		1,565	
Commodities		1,500		608		892	
Equipment		-		-		-	
Capital Outlay	<u> </u>	-		-	<b>F</b>	-	
Project Total		93,900	\$	76,507	\$	17,393	

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Kenai River Sockeye Salmon Restoration Project # 95255 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance							
Personnel	\$	358,700	\$	286,341	\$	72,359		
Travel		16,300		12,032		4,268		
Contractual		62,100		95,619		(33,519)		
Commodities		49,600		47,110		2,490		
Equipment		16,000		16,569		(569)		
Capital Outlay		tu						
Project Total		502,700	\$	457,671	\$	45,029		

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# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Sockeye Salmon Overescapement Project # 95258 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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		Budget	Actual penditures Obligations	tures			
Personnel	\$	639,100	\$	531,794	\$	107,306	
Travel		12,500		11,606		894	
Contractual		74,100		137,168		(63,068)	
Commodities		39,700		42,518		(2,818)	
Equipment		28,000		11,062		16,938	
Capital Outlay	*****	-				-	
Project Total	\$	793,400	\$	734,148	\$	59,252	

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Restoration of Coghill Lake Sockeye Salmon Stocks Project # 95259 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	 Budget	V	Variance	
	\$ 119,100	\$ 104,494	\$	14,606
Travel	1,600	1,624		(24)
Contractual	44,900	28,384		16,516
Commodities	7,200	4,853		2,347
Equipment	-	2,480		(2,480)
Capital Outlay	 -	 -		-
Project Total	 172,800	\$ 141,835	\$	30,965

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Chenega Chinook Release Program Project # 95272 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

		]	Budget	Exp	Actual conditures bligations	Variance	
Personnel	· •	\$	6,900	\$	6,223	\$	677
Travel			-		-		-
Contractual			40,300		39,278		1,022
Commodities			-		-		-
Equipment			-		-		-
Capital Outlay			-		-	(	
Project Total		\$	47,200	\$	45,501		1,699

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Subsistence Foods Testing Project Project # 95279 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	67,000	\$	57,227	\$	9,773	
Travel		16,600		10,088		6,512	
Contractual		47,900		56,331		(8,431)	
Commodities		2,300		1,967		333	
Equipment		200		-		200	
Capital Outlay		-		**		·	
Project Total	\$	134,000	\$	125,613	\$	8,387	

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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#### Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Salmon Growth and Mortality Project # 955320A Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	Actual Expenditures							
		Budget	& (	Obligations	Variance			
Personnel	\$	170,800	. \$	142,825	\$	27,975		
Travel		1,200		2,941		(1,741)		
Contractual		59,000		65,900		(6,900)		
Commodities		21,200		26,847		(5,647)		
Equipment		15,600		19,371		(3,771)		
Capital Outlay		<b>*</b>		•••		-		
Project Total		267,800	\$	257,884	\$	9,916		

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Coded Wire Tag Recoveries from Pink Salmon Project # 95320B Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	201;300	, \$	201,205	\$	95	
Travel		12,100		5,205		6,895	
Contractual		28,500		43,946		(15,446)	
Commodities		14,600		2,894		11,706	
Equipment		4,000	x	637		3,363	
Capital Outlay	<u></u>	•••		<u></u>		•	
Project Total	\$	260,500	\$	253,887	\$	6,613	

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Otolith Thermal Mass Marketing of Hatchery Pink Salmon in PWS Project # 95320-C Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	•	v	Variance		
Personnel	\$	29,600	\$ 25,758	\$	3,842
Travel		1,600	1,513		87
Contractual		601,200	602,934		(1,734)
Commodities		10,400	6,543		3,857
Equipment		8,200	-		8,200
Capital Outlay		•••	 		
Project Total	\$	651,000	\$ 636,748	\$	14,252

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Prince William Sound Pink Salmon Genetics Project # 95320-D Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures							
		Budget		<b>D</b> bligations	Variance			
Personnel	\$	87,100	\$	88,663	\$	(1,563)		
		5,000		6,342		(1,342)		
Contractual		111,900		104,351		7,549		
Commodities		23,000		27,307		(4,307)		
Equipment		-		-		-		
Capital Outlay		**	d	••		-		
Project Total		227,000	_\$	226,663	\$	337		

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## Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Juvenile Salmon and Herring Integration Project # 95320E Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	 Budget	\	Variance		
Personnel	\$ 431,100	\$ 372,711	\$	58,389	
Travel	2,800	664		2,136	
Contractual	354,400	408,850		(54,450)	
Commodities	97,000	67,422		29,578	
Equipment	17,800	15,107		2,693	
Capital Outlay	 -	 -	-		
Project Total	\$ 903,100	\$ 864,754	\$	38,346	

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Phytoplankton and Nutrients Project # 95320G Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel		Variance			
	\$	3,000	\$ 3,112	\$	(112)
Travel		-	-		-
Contractual		231,400	230,402		998
Commodities		-	-		-
Equipment		-	-		• –
Capital Outlay		-	 		-
Project Total	\$	234,400	\$ 233,514	\$	886

## Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Role of Zooplankton in the PWS Ecosystem Project # 95320H Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	3,500	\$	3,112	\$	388	
Travel		-		-		-	
Contractual		240,900		239,866		1,034	
Commodities		-		-		-	
Equipment		-		-		-	
Capital Outlay	<b></b>	_		-			
Project Total		244,400	\$	242,978	\$	1,422	

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Isotope Tracers - Food Web Dependencies in PWS Project # 95320I Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

		Variance			
Personnel	\$	6,900	\$ 6,223	\$	677
Travel		-	-		-
Contractual		193,100	190,715		2,385
Commodities		-	-		-
Equipment		-	-		-
Capital Outlay		-	 		-
Project Total	\$	200,000	\$ 196,938	\$	3,062

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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## Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Isotope Tracers - Food Webs of Fish Project # 95320I (2) Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	Actual Expenditures Budget & Obligations Variance							
Personnel	\$		\$	-	\$	-		
Travel		-		-				
Contractual		31,000		30,879		121		
Commodities		-		, 		-		
Equipment		-		-		-		
Capital Outlay		-		-		-		
Project Total	\$	31,000	\$	30,879	\$	121		

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Information Systems and Model Development Project # 95320J Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	3,500	\$	3,112	\$	388	
Travel		-		-		-	
Contractual		813,000		803,538		9,462	
Commodities		-		-		-	
Equipment		-		-		-	
Capital Outlay		-		-		-	
Project Total	\$	816,500	\$	806,650	\$	9,850	

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Experimental Fry Release Project # 95320K Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	-	\$	-	\$	-	
Travel		-		-		-	
Contractual		47,300		46,448		852	
Commodities		-		-		-	
Equipment		-		-		-	
Capital Outlay		-		-			
Project Total	\$	47,300	\$	46,448	\$	852	

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Observational Physical Oceanography in PWS and Gulf of Alaska Project # 95320M Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	3,500	\$	3,112	\$	388	
Travel		-		-		-	
Contractual		607,800		605,866		1,934	
Commodities		-		-		-	
Equipment		-		-		-	
Capital Outlay		-					
Project Total	_\$	611,300	\$	608,978	\$	2,322	

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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#### Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Nearshore Fish Project # 95320N Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	-	Budget	Variance		
Personnel	\$	3,000	\$ 3,112	\$	(112)
Travel		-	-		_
Contractual		628,700	627,483		1,217
Commodities		-	-		
Equipment		-	-		-
Capital Outlay	<del></del>	-	 645		-
Project Total		631,700	\$ 630,595	\$	1,105

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Disease Impacts on PWS Herring Populations Project # 95320S Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations				Variance		
Personnel	\$ 38,200	\$	33,516	\$	4,684		
Travel	2,200		3,792		(1,592)		
Contractual	346,100		338,673		7,427		
Commodities	13,500		13,899		(399)		
Equipment	-		-		-		
Capital Outlay	 -				-		
Project Total	\$ 400,000	\$	389,880	\$	10,120		

## Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Juvenile Herring Growth and Habitat Partitioning Project # 95320T Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	8,700	\$	-	\$	8,700	
Travel		-		-		-	
Contractual		331,600		334,191		(2,591)	
Commodities		-		-		-	
Equipment		-		-		-	
Capital Outlay		•••			·····	-	
Project Total	\$	340,300	\$	334,191	\$	6,109	

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Somatic and Spawning Energetics of Herring and Pollock Project # 95320U Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	4,700	\$	4,035	\$	665	
Travel		-		-		-	
Contractual		94,700		94,343		357	
Commodities		-		-		-	
Equipment		-		-		-	
Capital Outlay		-		-		-	
Project Total		99,400	_\$	98,378	\$	1,022	

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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## Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Variation in Local Predation Rates on Hatchery Released Fry Project # 95320Y Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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Personnel	J	Variance				
	\$	1,700	\$	1,556	\$	144
Travel		-		-		-
Contractual		48,300		48,208		92
Commodities		-		-		-
Equipment		-		-		-
Capital Outlay		**	gannase			
Project Total	\$	50,000	\$	49,764	\$	236

Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Harlequin Duck Recovery Monitoring Project # 95427 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel		V	Variance		
	\$	162,400	\$ 115,405	\$	46,995
Travel		8,100	5,409		2,691
Contractual		26,200	34,544		(8,344)
Commodities		18,200	17,616		584
Equipment		12,000	-		12,000
Capital Outlay		-	 -		-
Project Total		226,900	\$ 172,974	\$	53,926

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council Alaska Department of Fish and Game Subsistence Restoration Planning and Implementation Project # 95428-CLO Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance					
	\$	66,300	\$	57,778	\$	8,522
Travel		10,100		11,155		(1,055)
Contractual		2,100		7,325		(5,225)
Commodities		1,000		-		1,000
Equipment		-		-		-
Capital Outlay		-		-		
Project Total	\$	79,500	\$	76,258		3,242

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council Alaska Department of Environmental Conservation Department Totals Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	 Budget	Variance		
Personnel	\$ 580,520	\$ 389,479	\$	191,041
Travel	98,100	24,469		73,631
Contractual	1,425,080	977,129		447,951
Commodities	99,500	51,549		47,951
Equipment	51,000	50,344		656
Capital Outlay	 -	 		-
Project Total	 2,254,200	\$ 1,492,970		761,230

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Environmental Conservation Integration of Microbial and Chemical Sediment Data Project # 95026 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	]	Variance			
	\$	3,910	\$ 1,328	\$	2,582
Travel		-	-		-
Contractual		86,690	87,200		(510)
Commodities		-	-		-
Equipment		-	-		-
Capital Outlay			 		-
Project Total	\$	90,600	\$ 88,528	\$	2,072

Exxon Valdez Oil Spill Trustee Council Alaska Department of Environmental Conservation Kodiak Shoreline Assessment Project # 95027 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance							
		Budget		Name and Address of the Owner, which the	Variance			
Personnel	\$	153,755	\$	53,853	\$	99,902		
Travel		27,200		5,265		21,935		
Contractual		163,045		119,192		43,853		
Commodities		26,500		3,231		23,269		
Equipment		20,000		1,303		18,697		
Capital Outlay		-		-		-		
Project Total	\$	390,500	\$	182,844	\$	207,656		

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# Excon Valdez Oil Spill Trustee Council Alaska Department of Environmental Conservation Spruce Bark Beetle Impacts Project # 95060 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	Budget			Actual conditures obligations	Variance	
Personnel	\$	-	\$		\$	-
Travel		-		-		-
Contractual		26,800		26,700		100
Commodities		-		85		(85)
Equipment		-		-		-
Capital Outlay		~		-		-
Project Total	\$	26,800	\$	26,785	\$	15

Exxon Valdez Oil Spill Trustee Council Alaska Department of Environmental Conservation Oil Spill Public Information Center Project # 95089A Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

			•	Actual				
	Expenditures							
		Budget	& (	Obligations	Variance			
Personnel	\$	-	\$	-	\$	-		
Travel		-		-		-		
Contractual		104,600		81,992		22,608		
Commodities		15,500		10,012		5,488		
Equipment		500		22,539		(22,039)		
Capital Outlay		-		-		-		
Project Total	\$	120,600	\$	114,543	\$	6,057		

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Environmental Conservation Mussel Bed Restoration and Monitoring in PWS and Gulf of Alaska Project # 95090 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	]	Variance			
Personnel	\$	44,965	\$ 49,900	\$	(4,935)
Travel		8,100	189		7,911
Contractual		3,735	3,683		52
Commodities		700	515		185
Equipment		-	-		-
Capital Outlay		-	 -		~
Project Total	\$	57,500	\$ 54,287	\$	3,213

Exxon Valdez Oil Spill Trustee Council Alaska Department of Environmental Conservation Administration, Public Information and Scientific Management Project # 95100 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Budget	 Actual penditures Obligations	 /ariance
Personnel	\$ 258,175	\$ 222,160	\$ 36,015
Travel	30,000	16,511	13,489
Contractual	568,325	365,271	203,054
Commodities	50,600	36,678	13,922
Equipment	30,500	26,502	3,998
Capital Outlay	-	-	-
Project Total	\$ 937,600	\$ 667,122	\$ 270,478

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto

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# Exxon Valdez Oil Spill Trustee Council Alaska Department of Environmental Conservation Sound Waste Management Plan Project # 95115 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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Personnel	Actual Expenditures Budget & Obligations Variance					
	\$	14,720	\$	20,363	\$	(5,643)
Travel		6,000		2,082		3,918
Contractual		262,780		238,997		23,783
Commodities		1,000		204		796
Equipment		-		-		-
Capital Outlay		-				-
Project Total		284,500	\$	261,646	\$	22,854

Exxon Valdez Oil Spill Trustee Council Alaska Department of Environmental Conservation Shoreline Restoration Project # 95266 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	47,955	\$	41,875	\$	6,080	
Travel		6,900		422		6,478	
Contractual		56,245		54,094		2,151	
Commodities		2,800		824		1,976	
Equipment		-		-		-	
Capital Outlay		-		-		-	
Project Total	\$	113,900	\$	97,215	\$	16,685	

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Environmental Conservation Waste Oil Disposal Facilities Project # 95417 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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			Ac	tual					
		Expenditures							
	Budget		& Obli	gations	Variance				
Personnel	\$	57,040	\$	-	\$	57,040			
Travel		19,900		-		19,900			
Contractual		152,860		-		152,860			
Commodities		2,400		-		2,400			
Equipment		-		-		-			
Capital Outlay				-		-			
Project Total		232,200	\$	-	\$	232,200			

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# Exxon Valdez Oil Spill Trustee Council Alaska Department of Natural Resources Department Totals Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

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	Actual								
		Expenditures							
		Budget	&	Obligations_	1	Variance			
Personnel	\$	455,750	\$	283,601	\$	172,149			
Travel		36,400		11,066		25,334			
Contractual		1,218,350		848,291		370,059			
Commodities		17,800		18,990		(1,190)			
Equipment		2,000		-		2,000			
Capital Outlay				••		-			
Project Total	\$	1,730,300		1,161,948		568,352			

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Natural Resources Habitat Protection - Data Acquisition and Support Project # 95110CLO Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	28,175	\$	29,890	\$	(1,715)	
Travel		3,000		1,479		1,521	
Contractual		51,325		35,687		15,638	
Commodities		1,500		2,975		(1,475)	
Equipment		-		-		-	
Capital Outlay		-		-		-	
Project Total	\$	84,000	\$	70,031	\$	13,969	

Exxon Valdez Oil Spill Trustee Council Alaska Department of Natural Resources Habitat Protection and Acquisition Support Project # 95126 Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

	 Actual Expenditures Budget & Obligations Varian				
Personnel	\$ 32,200	\$	32,492	\$	(292)
Travel	5,300		3,822		1,478
Contractual	317,500		288,201		29,299
Commodities	3,000		153		2,847
Equipment	-		-		-
Capital Outlay	 -		-		-
Project Total	\$ 358,000	\$	324,668	\$	33,332

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# Exxon Valdez Oil Spill Trustee Council Alaska Department of Natural Resources Archaelogical Site Restoration - Index Site Monitoring Sub-Project Project # 95007A Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

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		Actual Expenditures							
		Budget	& Obligations	Variance					
Personnel	\$	150,305	\$ 100,362	\$	49,943				
Travel		14,500	2,973		11,527				
Contractual		114,895	15,820		99,075				
Commodities		4,500	5,636		(1,136)				
Equipment		-	-		-				
Capital Outlay	to from a state of the state of		-	<b>C</b>	•••				
Project Total	\$	284,200	\$ 124,791	\$	159,409				

Excon Valdez Oil Spill Trustee Council Alaska Department of Natural Resources Restoration Assistance to Private Landowners Project # 95058 Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

			Actual					
	Expenditures							
Personnel	Budget		& Obligations		/ariance			
	\$ 34,500	\$	14,669	\$	19,831			
Travel	2,500		-		2,500			
Contractual	1,600		2,200		(600)			
Commodities	-		-		-			
Equipment	-		-		-			
Capital Outlay	 							
Project Total	 38,600	\$	16,869	\$	21,731			

# Exxon Valdez Oil Spill Trustee Council Alaska Department of Natural Resources Synthesis and Dissemination Project # 95089B Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	-	\$	-	\$	-	
Travel		1,000		138		862	
Contractual		214,000		35,269		178,731	
Commodities		1,000		6,438		(5,438)	
Equipment		2,000		-		2,000	
Capital Outlay		48 		····			
Project Total		218,000	\$	41,845	\$	176,155	

Exxon Valdez Oil Spill Trustee Council Alaska Department of Natural Resources Administration, Public Information and Scientific Management Project #95100 Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures							
		Budget		& Obligations		/ariance		
Personnel	\$	199,870	\$	106,188	\$	93,682		
Travel		5,900		2,654		3,246		
Contractual		519,030		471,114		47,916		
Commodities		7,800		3,788		4,012		
Equipment		-		-		-		
Capital Outlay		_		-		-		
Project Total	\$	732,600	\$	583,744	\$	148,856		

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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Exxon Valdez Oil Spill Trustee Council Alaska Department of Natural Resources Community Interaction/Traditional Knowledge Project # 95052 Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

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	]	Budget	Expen	tual ditures gations	V	ariance
Personnel	\$	10,700	\$	-	\$	10,700
Travel		4,200		-		4,200
Contractual		-		-		-
Commodities		-		-	2	-
Equipment		-		-		-
Capital Outlay		-		-		-
Project Total		14,900	\$	-	<u>\$</u> `	14,900

# Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Department Totals Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

		Variance		
Personnel	\$	Budget 668,085	\$ Obligations 974,072	\$ (305,987)
Travel		59,900	92,422	(32,522)
Contractual		826,197	1,229,442	(403,245)
Commodities		37,118	26,868	10,250
Equipment		23,800	4,416	19,384
Capital Outlay		_	-	 
Project Total	\$	1,615,100	\$ 2,327,220	\$ (712,120)

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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#### Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Archaelogical Site Restoration - Index Site Monitoring Project # 95007A Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	Actual Expenditures							
	Budget		& Obligations		Variance			
Personnel	\$	11,385	\$	15,410	\$	(4,025)		
Travel		5,900		2,800		3,100		
Contractual		5,715		5,190		525		
Commodities		1,900		1,500		400		
Equipment		-		-		-		
Capital Outlay		-		**		-		
Project Total	\$	24,900		24,900	\$	-		

Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Archaeological Site Restoration Project # 95007B Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Dersennel		77,050		102,015			
Personnel	\$	17,030	\$	102,015	\$	(24,965)	
Travel		2,200		3,131		(931)	
Contractual		30,292		4,351		25,941	
Commodities		1,500		1,956		(456)	
Equipment		1,000		589		411	
Capital Outlay		-		•••			
Project Total	\$	112,042	\$	112,042	\$		

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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# . Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Survey of Octopuses in Intertidal Habitats Project # 95009-D Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance					
Personnel	\$	-	\$	125,000	\$	(125,000)
Travel		-		-		-
Contractual		125,000		-		125,000
Commodities		-		-		-
Equipment		-		-		-
Capital Outlay		-				**
Project Total		125,000	\$	125,000	\$	

Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Cutthroat Trout and Dolly Varden Rehabilitation in Western Prince William Sound Project # 95043B Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Budget	Ex	Actual penditures Obligations	۲	/ariance
Personnel	\$ 97,398	\$	122,904	\$	(25,506)
Travel	4,200		2,082		2,118
Contractual	4,665		1,319		3,346
Commodities	16,800		9,579		7,221
Equipment	13,800		979		12,821
Capital Outlay	 -	A			<u></u>
Project Total	\$ 136,863	\$	136,863	\$	

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Restoration Assistance to Private Landowners Project # 95058 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	Actual Expenditures Budget & Obligations Varianc						
Personnel	\$	34,500	\$	33,823	\$	677	
Travel		2,500		1,440		1,060	
Contractual		787		461		326	
Commodities		-		-		-	
Equipment		-		2,063		(2,063)	
Capital Outlay		-		-			
Project Total		37,787	\$.	37,787	\$		

Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Administration, Public Information and Scientific Management Project # 95100 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Var					
Personnel	\$	156,623	\$	155,109	\$	1,514
Travel		14,800		17,671		(2,871)
Contractual		-		884		(884)
Commodities		2,500		259		2,241
Equipment		-		-		-
Capital Outlay		***		•		
Project Total	\$	173,923	\$	173,923	<u> </u>	-

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

# Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Habitat Protection - Data Acquisition and Support Project # 95110-CLO Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	18,822	\$	19,182	\$	(360)	
Travel		1,000		940		60	
Contractual		-		-		-	
Commodities		300		-		300	
Equipment		-		-		-	
Capital Outlay				-		**	
Project Total	\$	20,122	\$	20,122	\$	-	

Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Habitat Protection and Acquisition Support Project # 95126 & 95126A Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance					
	\$	86,250	\$	184,521	\$	(98,271)
Travel		24,000		60,523		(36,523)
Contractual		548,850		1,107,996		(559,146)
Commodities		4,000		3,193		807
Equipment		3,000		-		3,000
Capital Outlay						=
Project Total	_\$	666,100	\$	1,356,233	\$	(690,133)

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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#### Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Salmon Instream Habitat and Stock Restoration - Shrode and Otter Creek Project # 95139B Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	Actual Expenditures Budget & Obligations Variance							
Personnel	\$	4,849	\$	4,849	\$	-		
Travel		-		-		-		
Contractual		-		-		-		
Commodities		-		-		-		
Equipment		-		-		-		
Capital Outlay				-				
Project Total	\$	4,849	\$	4,849	\$			

Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Montague Riparian Rehabilitation Project # 95139C1 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	39,590	\$	46,697	\$	(7,107)	
Travel		-		362		(362)	
Contractual		4,445		881		3,564	
Commodities		1,800		1,395		405	
Equipment		3,500		-		3,500	
Capital Outlay						-	
Project Total	\$	49,335	\$	49,335	\$	-	

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

# Excon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Lowe River Spawning Project # 95139C2 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	12,083	\$	11,948	\$	135	
Travel		-		12		(12)	
Contractual		-		123		(123)	
Commodities		-		-		-	
Equipment		-		-		-	
Capital Outlay				-		-	
Project Total	\$	12,083	\$	12,083	\$	_	

Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Restoration of Coghill Lake Sockeye Salmon Stocks Project # 95259 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	15,439	\$	31,198	\$	(15,759)	
Travel		-		-		-	
Contractual		85,645		93,573		(7,928)	
Commodities		1,700		-		1,700	
Equipment		-		-		-	
Capital Outlay		••		····			
Project Total	\$	102,784	\$	124,771	\$	(21,987)	

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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### Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service PWS System Investigation - Avian Predation on Herring Spawn Project # 95320Q Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures							
	I	Budget	& Ō	bligations	Variance			
Personnel	\$	73,370	\$	72,912	\$	458		
Travel		2,300		2,919		(619)		
Contractual		15,230		14,201		1,029		
Commodities		5,618		8,986		(3,368)		
Equipment		2,500		-		2,500		
Capital Outlay		-		-		-		
Project Total	\$	99,018	\$	99,018	\$	_		

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Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Restoration Plan Environmental Impact Statement Project # 95422-CLO Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance							
Personnel	\$	20,603	\$	22,950	\$	(2,347)		
Travel		-		-		-		
Contractual		2,800		453		2,347		
Commodities		-		-		-		
Equipment		-		-		-		
Capital Outlay		-		-		• -		
Project Total	\$	23,403	\$	23,403	\$	-		

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

# Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Subsistence Planning Project Project # 95428-CLO Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	8,163	\$	10,611	\$	(2,448)	
Travel		3,000		542		2,458	
Contractual		-		10		(10)	
Commodities		-		-		-	
Equipment		-		-		-	
Capital Outlay		-		-		-	
Project Total	\$	11,163	\$	11,163	\$	-	

Exxon Valdez Oil Spill Trustee Council U.S. Department of Agriculture, Forest Service Data Analysis for Stream Habitat Project # 95505B Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	11,960	\$	14,943	\$	(2,983)	
Travel		-		-		-	
Contractual		2,768		-		2,768	
Commodities		1,000		-		1,000	
Equipment		-		785		(785)	
Capital Outlay		-		-		-	
Project Total	\$	15,728	_\$	15,728	\$	-	

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### Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Department Totals Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Expenditures							
		Budget		Obligations	Variance			
Personnel	\$	932,845	\$	768,759	\$	164,086		
Travel		103,800		58,727		45,073		
Contractual		386,155		300,425		85,730		
Commodities		68,200		119,068		(50,868)		
Equipment		41,200		19,620		21,580		
Capital Outlay		-		-		-		
Project Total	\$	1,532,200	\$	1,266,599	\$	265,601		

# Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Archaelogical Site Restoration - Index Site Monitoring Project # 95007A Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	9,500	\$	10,237	\$	(737)	
Travel		2,500		1,152		1,348	
Contractual		-		-		-	
Commodities		-		930		(930)	
Equipment		-		-		-	
Capital Outlay		-					
Project Total	\$	12,000		12,319	\$	(319)	

Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Population Survey of Bald Eagles in PWS Project # 95029 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	18,400	\$	29,602	\$	(11,202)	
Travel		5,500		2,089		3,411	
Contractual		19,300		16,470		2,830	
Commodities		5,500		1,051		4,449	
Equipment		-		115		(115)	
Capital Outlay						-	
Project Total	\$	48,700	\$	49,327	\$	(627)	

See Independent Auditor's Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Reproductive Success as a Factor Affecting Recovery of Marbled Murrelets in PWS Project # 95031 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures							
		Budget	& (	Obligations	V	ariance		
Personnel	\$	198,030	\$	181,620	\$	16,410		
Travel		6,600		9,087		(2,487)		
Contractual		20,370		7,084		13,286		
Commodities		13,200		17,350		(4,150)		
Equipment		11,800		2,132		-9,668		
Capital Outlay		-						
Project Total	\$	250,000	\$	217,273	\$	32,727		

Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Sympossium on Seabird Restoration Project # 95038 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	I	Actual Expenditures Budget & Obligations Varian					
	\$	6,900	\$	3,401	\$	3,499	
Travel	~	30,000		-		30,000	
Contractual		37,500		71,000		(33,500)	
Commodities		-		60		(60)	
Equipment		-		-		-	
Capital Outlay		-		-			
Project Total	\$	74,400	\$	74,461	\$	(61)	

# Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Common Murre Productivity Monitoring Project # 95039 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance					
Personnel	\$	29,000	\$	25,116	\$	3,884
Travel		500		254		246
Contractual		-		61		(61)
Commodities		1,000		1,487		(487)
Equipment		-		75		(75)
Capital Outlay	<u> </u>	-		-		-
Project Total	\$	30,500	\$	26,993	\$	3,507

Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Introduced Predator Removal from Islands - Follow up Project # 95041 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance					
Personnel	\$	43,700	\$	36,071	\$	7,629
Travel		12,800		4,314		8,486
Contractual		-		5,300		(5,300)
Commodities		5,500		3,742		1,758
Equipment		4,500		1,803		2,697
Capital Outlay		-				-
Project Total	\$	66,500	\$	51,230	\$	15,270

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#### Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Administration, Public Information and Scientific Management Project # 95100 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	34,000	\$	33,994	\$	6	
Travel		1,900		1,489		411	
Contractual		-		-		-	
Commodities		-		-		-	
Equipment		-		-		-	
Capital Outlay		-		-			
Project Total	\$	35,900	\$	35,483	\$	417	

Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Murrelet Parey and Foraging Habitat in Prince William Sound Project # 95102-CLO Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual							
	Expenditures							
	]	Budget	& Obligations			/ariance		
Personnel	\$	63,800	\$	33,835	\$	29,965		
Travel		-		4,017		(4,017)		
Contractual		-		786		(786)		
Commodities		-		14,216		(14,216)		
Equipment		-		-		-		
Capital Outlay		-						
Project Total	\$	63,800		52,854	\$	10,946		

# Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Habitat Protection - Data Acquisition and Support Project # 95110-CLO Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Varian					
Personnel	\$	17,300	\$	14,921	\$	2,379
Travel		1,000		6,936		(5,936)
Contractual		-		427		(427)
Commodities		300		-		300
Equipment		-		-		-
Capital Outlay				<u> </u>		
Project Total		18,600	\$	22,284	\$	(3,684)

Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Habitat Protection and Acquisition Support Project # 95126 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures							
		Budget	& C	bligations	Variance			
Personnel	\$	166,175	\$	88,500	\$	77,675		
Travel		12,500		4,056		8,444		
Contractual		170,525		80,745		89,780		
Commodities		3,700		5,309		(1,609)		
Equipment		-		-		_		
Capital Outlay		-		-				
Project Total	<u> </u>	352,900	\$	178,610	\$	174,290		

See Independent Auditor's Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Abundance and Distribution of Forage Fish and their Influence on Recovery of Injured Species Project # 95163 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures							
		Budget	& Obligations		Variance			
Personnel	\$	27,900	\$	27,725	\$	175		
Travel		2,000		693		1,307		
Contractual		-		658		(658)		
Commodities		-		683		(683)		
Equipment		-		105		(105)		
Capital Outlay						<u> </u>		
Project Total	\$	29,900	\$	29,864	\$	36		

Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Seabird/Forage Fish Interactions Project # 95163B Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	I	Actual Expenditures Budget & Obligations Variance					
	\$	64,860	\$	59,826	\$	5,034	
Travel		6,200		3,216		2,984	
Contractual		3,240		1,683		1,557	
Commodities		1,300		8,603		(7,303)	
Equipment		7,700		3,541		4,159	
Capital Outlay		-					
Project Total	\$	83,300	\$	76,869	\$	6,431	

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# Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Black-legged Kittiwake Component Project # 95163E Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	62,330	\$	36,470	\$	25,860	
Travel		5,700		6,763		(1,063)	
Contractual		12,870		4,562		8,308	
Commodities		14,600		48,238		(33,638)	
Equipment		10,200		7,622		2,578	
Capital Outlay		•••				**	
Project Total		105,700	\$	103,655	\$	2,045	

Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service APEX - Monitoring of Pigeon Guillemots Project # 95163F Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel		Variance			
	\$	82,570	\$ 103,050	\$	(20,480)
Travel		6,400	5,468		932
Contractual		13,930	7,906		6,024
Commodities		17,300	6,856		10,444
Equipment		7,000	185		6,815
Capital Outlay		-			٠
Project Total	\$	127,200	\$ 123,465	\$	3,735

See Independent Auditor's Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Seabird/Forage Fish Project Planning Project # 951631 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	 Actual Expenditures Budget & Obligations Variance					
Personnel	\$ 27,255	\$	26,885	\$	370	
Travel	2,400		5,530		(3,130)	
Contractual	100,945		94,302		6,643	
Commodities	-		190		(190)	
Equipment	-		-		-	
Capital Outlay	 -				•••	
Project Total	\$ 130,600	\$	126,907	\$	3,693	

Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service APEX - Barren Island Murres and Kittiwakes Project # 95163J Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	]	Variance			
Personnel	\$	22,310	\$ 13,612	\$	8,698
Travel		6,400	760		5,640
Contractual		3,590	2,894		696
Commodities		3,800	3,094		706
Equipment		-	1,912		(1,912)
Capital Outlay		*	 -		-
Project Total	\$	36,100	\$ 22,272	\$	13,828

See Independent Auditor's Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service APEX - Large Fish as Samplers Project # 95163K Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	4,715	\$	2,098	\$	2,617	
Travel		400		41		359	
Contractual		3,885		5,637		(1,752)	
Commodities		2,000		276		1,724	
Equipment	•	-		-		-	
Capital Outlay		<b>1</b> 1				-	
Project Total		11,000	\$	8,052	_\$	2,948	

Exxon Valdez Oil Spill Trustee Council Department of Interior - Fish and Wildlife Service Factors Affecting the Recovery of PWS Pigeon Guillemot Populations Project # 95173 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	54,100	\$	41,796	\$	12,304	
Travel		1,000		2,862		(1,862)	
Contractual		-		910		(910)	
Commodities		-		6,983		(6,983)	
Equipment		-		2,130		(2,130)	
Capital Outlay		-		-		-	
Project Total		55,100	\$	54,681	\$	419	

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See Independent Auditor's Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council Department of Interior - National Biological Service Department Totals Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures							
		Budget	& (	Obligations	Variance			
Personnel	\$	239,200	\$	277,776	\$	(38,576)		
Travel		68,900		28,745		40,155		
Contractual		321,300		299,575		21,725		
Commodities		40,600		119,433		(78,833)		
Equipment		95,300		17,577		77,723		
Capital Outlay		-				-		
Project Total	\$	765,300	\$	743,106	\$	22,194		

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

# Exxon Valdez Oil Spill Trustee Council Department of Interior - National Biological Service Seasonal Movement and Pelagic Habitat Use by Common Murres from Barren Islands Project # 95021 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	21,400	\$	33,625	\$	(12,225)	
Travel		3,000		390		2,610	
Contractual		-		12,800		(12,800)	
Commodities		7,400		5,500		1,900	
Equipment		22,200		-		22,200	
Capital Outlay		-		-	-	-	
Project Total	\$	54,000	\$	52,315	\$	1,685	

Exxon Valdez Oil Spill Trustee Council Department of Interior - National Biological Service Mechanisms of Impact and Potential Recovery of Nearshore Vertebrate Predators Project # 95025(1) Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Varia					
Personnel	\$	85,905	\$	96,976	\$	(11,071)
Travel		12,300		6,523		5,777
Contractual		210,795		169,087		41,708
Commodities		16,500		74,532		(58,032)
Equipment		47,300		11,474		35,826
Capital Outlay						
Project Total		372,800	\$	358,592	\$	14,208

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### Exxon Valdez Oil Spill Trustee Council Department of Interior - National Biological Service Nearshore Package: Project Planning and Development Project # 95025(2) Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	Actual Expenditures							
		Budget	& (	bligations	V	Variance		
Personnel	\$	41,000	\$	37,144	\$	3,856		
Travel		43,000		20,997		22,003		
Contractual		36,000		53,778		(17,778)		
Commodities		-		522		(522)		
Equipment		-		5,000		(5,000)		
Capital Outlay				-	<b>.</b>	-		
Project Total	\$	120,000	\$	117,441	\$	2,559		

Exxon Valdez Oil Spill Trustee Council Department of Interior - National Biological Service Mussel Bed Restoration and Monitoring in PWS and Gulf of Alaska Project # 95090 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations					Variance		
Personnel	\$	32,890	\$	51,724	\$	(18,834)		
Travel		4,100		523		3,577		
Contractual		28,210		18,898		9,312		
Commodities		4,000		4,783		(783)		
Equipment		4,000		-		4,000		
Capital Outlay		-		<u> </u>				
Project Total	\$	73,200	\$	75,928	\$	(2,728)		

# Exxon Valdez Oil Spill Trustee Council Department of Interior - National Biological Service Administration, Public Information and Scientific Management Project # 95100 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Actual Expenditures Rudget & Chliggtions Verignes							
				Variance			
\$	27,300	\$	26,762	\$	538		
	200		238		(38)		
	-		12		(12)		
	100		93		7		
	-		51		(51)		
	-		-		-		
\$	27,600	\$	27,156	\$	444		
	\$	200	Exp Budget & C \$ 27,300 200 - 100 - -	Budget         Expenditures           \$ 27,300         \$ 000           \$ 27,300         \$ 26,762           200         238           -         12           100         93           -         51	Budget         Expenditures         Va           \$ 27,300         \$ 26,762         \$           200         238         -           -         12         100           -         51         -           -         -         51		

Exxon Valdez Oil Spill Trustee Council Department of Interior - National Biological Service APEX - Puffins as Samplers Project # 95163D Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	11,500	\$	9,666	\$	1,834	
Travel		3,300		-		3,300	
Contractual		-		30,000		(30,000)	
Commodities		7,400		-		7,400	
Equipment		19,300		-		19,300	
Capital Outlay							
Project Total	\$	41,500	\$	39,666	\$	1,834	

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council Department of Interior - National Biological Service APEX - Barren Island Murres and Kittiwakes Project # 95163L Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

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	Actual Expenditures							
		Budget	<u>&amp; O</u>	bligations	`N	Variance		
Personnel	\$	9,200	\$	3,589	\$	5,611		
Travel		1,200		74		1,126		
Contractual		10,700		-		10,700		
Commodities		5,000		22,210		(17,210)		
Equipment		2,500		1,052		1,448		
Capital Outlay		-		-		-		
Project Total	\$	28,600	\$	26,925	\$	1,675		

Exxon Valdez Oil Spill Trustee Council Department of Interior - National Biological Service Shoreline Restoration Project # 95266 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures							
	]	Budget	& 0	bligations	Variance			
Personnel	\$	10,005	\$	7,752	\$	2,253		
Travel		1,800		-		1,800		
Contractual		15,595		15,000		595		
Commodities		200		2,167	-	(1,967)		
Equipment		-		-		-		
Capital Outlay		-				-		
Project Total	\$	27,600	\$	24,919	\$	2,681		

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

# Exxon Valdez Oil Spill Trustee Council Department of Interior - National Biological Service PWS System Investigation - Information Systems and Model Development Project # 95320J Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	-	\$	10,538	\$	(10,538)	
Travel		-		-		-	
Contractual		20,000		-		20,000	
Commodities		-		9,626		(9,626)	
Equipment		-		-		-	
Capital Outlay		-		-		-	
Project Total	\$	20,000	\$	20,164	\$	(164)	

# Exxon Valdez Oil Spill Trustee Council Department of Interior - National Park Service Department Totals Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

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	Actual								
		Expenditures							
	]	Budget	& C	bligations	Variance				
Personnel	\$	71,725	\$	33,098	\$	38,627			
Travel		14,300		11,653		2,647			
Contractual		2,975		10,197		(7,222)			
Commodities		1,900		-		1,900			
Equipment		500		8,459		(7,959)			
Capital Outlay		-		-		-			
Project Total		91,400		63,407	\$	27,993			

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

### Exxon Valdez Oil Spill Trustee Council Department of Interior - National Park Service Archaelogical Site Restoration - Index Site Monitoring Project # 95007A Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures							
	· ]	Budget		oligations	Variance			
Personnel	\$	10,925	\$	-	\$	10,925		
Travel		5,300		283		5,017		
Contractual		2,475		2,095		380		
Commodities		1,900		-		1,900		
Equipment		-		-		-		
Capital Outlay		-		<b></b>		-		
Project Total		20,600	\$	2,378	\$	18,222		

Exxon Valdez Oil Spill Trustee Council Department of Interior - National Park Service Administration, Public Information and Scientific Management Project # 95100 Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

Personnel	Actual Expenditures Budget & Obligations Variance						
	\$	17,300	\$	12,864	\$	4,436	
Travel		4,000		3,044		956	
Contractual		500		453		47	
Commodities		-		-		-	
Equipment		500		305		195	
Capital Outlay						-	
Project Total	\$	22,300	\$	16,666	\$	5,634	

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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Exxon Valdez Oil Spill Trustee Council Department of Interior - National Park Service Habitat Protection and Acquisition Support Project # 95126 Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

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	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	32,200	\$	12,004	\$	20,196	
Travel		2,000		6,566		(4,566)	
Contractual		-		7,477		(7,477)	
Commodities		-		-		-	
Equipment		-		8,154		(8,154)	
Capital Outlay		*		-		<b>-</b>	
Project Total		34,200	\$	34,201		(1)	

Exxon Valdez Oil Spill Trustee Council Department of Interior - National Park Service APEX - Large Fish as Samplers Project # 95163 Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures							
	E	Budget	& Obligations		Variance			
Personnel	\$	4,100	\$	4,100	\$	-		
Travel		-		-		-		
Contractual	,	-		-		-		
Commodities		-		-	•	-		
Equipment		-		-		-		
Capital Outlay		-		-				
Project Total	\$	4,100	\$	4,100	\$	-		

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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## Exxon Valdez Oil Spill Trustee Council Department of Interior - National Park Service Subsistence Planning Project Project # 95428CLO Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

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	Actual								
	Expenditures								
]	Budget		& Obligations		ariance				
\$	7,200	\$	4,130	\$	3,070				
	3,000		1,760		1,240				
	-		172		(172)				
	-		-		-				
	-		-		-				
	-		-						
\$	10,200	\$	6,062	\$	4,138				
		\$ 7,200 3,000 - - -	Exp Budget & O \$ 7,200 \$ 3,000 - - - -	Budget         & Obligations           \$ 7,200         \$ 4,130           3,000         1,760           -         172           -         -           -         -	Budget         Expenditures           Budget         & Obligations         V           \$ 7,200         \$ 4,130         \$           3,000         1,760         -           -         172         -           -         -         -           -         -         -				

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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### Exxon Valdez Oil Spill Trustee Council Department of Interior - Minerals Management Service Institute of Marine Science Seward Improvements Project # 95199 - Department Totals Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

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	Actual Expenditures							
	]	Budget	-	ligations	Variance			
Personnel	\$	12,100	\$	8,783	\$	3,317		
Travel		5,300		686		4,614		
Contractual		-		-		-		
Commodities		-		-		-		
Equipment		-		-		-		
Capital Outlay			,	-		-		
Project Total	\$	17,400	\$	9,469	\$	7,931		

# Exxon Valdez Oil Spill Trustee Council Department of Interior - Office of the Secretary Administration, Public Information and Scientific Management Project # 95100 - Department Totals Schedule of Expenditures - Budget to Actual Fiscal Year Ending September 30, 1995

Actual Expenditures							
\$	57,000	\$	57,000	\$	-		
	11,000		11,000		-		
	1,800		1,800		-		
	1,400		1,400		-		
	-		-		-		
	-		-		-		
\$	71,200	\$	71,200	\$	_		
		\$ 57,000 11,000 1,800 1,400	Exp Budget & C \$ 57,000 11,000 1,800 1,400	Budget         & Obligations           \$ 57,000         \$ 57,000           11,000         11,000           1,800         1,800           1,400         1,400	Budget         Expenditures           \$ 57,000         \$ 57,000           \$ 57,000         \$ 57,000           \$ 11,000         \$ 11,000           1,800         \$ 1,800           1,400         \$ -		

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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### Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Department Totals Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$ 1,588,940	\$	1,288,248	\$	300,692		
Travel	151,300		91,798		59,502		
Contractual	1,244,360		1,180,584		63,776		
Commodities	218,800		358,563		(139,763)		
Equipment	39,500		46,080		(6,580)		
Capital Outlay	 						
Project Total	\$ 3,242,900	\$	2,965,273	\$	277,627		

### Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Comprehensive Killer Whale Investigation Project # 95012 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Budget	Variance		
Personnel	\$ 29,325	\$ 41,861	\$	(12,536)
Travel	4,000	916		3,084
Contractual	265,375	250,741		14,634
Commodities	-	2,567		(2,567)
Equipment	-	-		-
Capital Outlay	 <b>I</b> m	 *		-
Project Total	 298,700	\$ 296,085	\$	2,615

Exxon Valdez Oil Spill Trustee Council

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U.S. Department of Commerce, National Oceanic and Atmospheric Administration Mechanisms of Impact and Potential Recovery of Nearshore Vertebrate Predators; Nearshore Package: Project Planning and Development Project # 95025 Schedule of Expenditures and Obligations - Budget and Actual

Fiscal Year Ending September 30, 1995

	1	Variance			
Personnel	\$	61,800	\$ 6,247	\$	55,553
Travel		15,300	4,933		10,367
Contractual		-	14,238		(14,238)
Commodities		17,300	16,799		501
Equipment		-	34,861		(34,861)
Capital Outlay			 -		-
Project Total	\$	94,400	\$ 77,078	\$	17,322

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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#### Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Hydrocarbon Monitoring Integration of Microbial and Chemical Sediment Data Project # 95026 Schedule of Expenditures and Obligations - Budget and Actual

Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	52,300	\$	2,618	\$	49,682	
Travel		-		3,656		(3,656)	
Contractual		-		4,138		(4,138)	
Commodities		4,000		32,639		(28,639)	
Equipment		-		-		-	
Capital Outlay						-	
Project Total	\$	56,300	<u></u>	43,051	<u> </u>	13,249	

Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Kodiak Shoreline Assessment: Monitoring Surface and Subsurface Oil Project # 95027 Schedule of Expenditures and Obligations - Budget and Actual

Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance							
		Budget		gations	Variance			
Personnel	\$	52,300	\$	-	\$	52,300		
Travel		1,000		-		1,000		
Contractual		-		-		-		
Commodities		4,000		-		4,000		
Equipment		-		-		-		
Capital Outlay		-						
Project Total	\$	57,300	\$		<u> </u>	57,300		

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### Excon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Monitoring, Habitat Use and Trophic Interactions of Harbor Seals in PWS Project # 95064 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Actual Expenditures Budget & Obligations Variance Personnel \$ \$ \$ 1,791 (1,791)Travel 87 (87) 8,890 Contractual 26,000 17,110 Commodities 17,344 (17, 344)Equipment Capital Outlay Project Total \$ 26,000 \$ 28,112 \$ (2,112)

Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Herring Reproductive Impairment Project # 95074 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual							
	Budget		Expenditures & Obligations		Variance			
Personnel	\$	279,680	\$	317,009	\$	(37,329)		
Travel		20,500		6,800		13,700		
Contractual		68,420		54,328		14,092		
Commodities		33,500		39,628		(6,128)		
Equipment		5,000		1,000		' 4,000		
Capital Outlay	<b>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</b> ,,,,,,,,	*		-		-		
Project Total		407,100	\$	418,765	\$	(11,665)		

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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# Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Effects of Oiled Incubation Substrate on Survival and Straying of Wild Pink Salmon Project # 95076 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	1	Variance			
Personnel	\$	87,515	\$ 43,430	\$	44,085
Travel		5,800	2,459		3,341
Contractual		6,185	34,070		(27,885)
Commodities		56,400	101,234		(44,834)
Equipment		24,000	1,000		23,000
Capital Outlay	** <u></u>	-	 -		-
Project Total		179,900	\$ 182,193	\$	(2,293)

Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Mussel Bed Restoration and Monitoring in PWS and Gulf of Alaska Project # 95090 Schedule of Expenditures and Obligations - Budget and Actual

Fiscal Year Ending September 30, 1995

	Budget	Variance		
Personnel	\$ 226,895	\$ 255,385	\$	(28,490)
Travel	16,300	26,875		(10,575)
Contractual	42,405	23,507		18,898
Commodities	22,500	20,186		2,314
Equipment	-	1,000		(1,000)
Capital Outlay	 	 -		••
Project Total	 308,100	\$ 326,953	\$	(18,853)

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# Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Administration, Public Information and Science Project # 95100 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Budget	Variance		
Personnel	\$ 138,000	\$ 106,758	\$	31,242
Travel	25,000	11,268		13,732
Contractual	77,600	901		76,699
Commodities	5,000	1,848		3,152
Equipment	-	-		-
Capital Outlay	 -	 -		
Project Total	\$ 245,600	\$ 120,775	\$	124,825

# Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Harbor Seals and EVOS: Blubber and Lipids as Indices of Food Limitation Project # 95117-BAA Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	5,750	\$	11,058	\$	(5,308)	
Travel		-		294		(294)	
Contractual		88,850		82,913		5,937	
Commodities		-		824		(824)	
Equipment		-		-		-	
Capital Outlay		-		-		-	
Project Total	\$	94,600	\$	95,089	\$	(489)	

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### Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Stable Isotope Ratios and Fatty Acid Signatures of select Forage Fish Species in PWS Project # 95121 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures							
	]	Budget	& O	bligations	Variance			
Personnel	\$	2,875	\$	7,824	\$	(4,949)		
Travel		-		103		(103)		
Contractual		27,125		24,988		2,137		
Commodities		-		288		(288)		
Equipment		-		-		-		
Capital Outlay		-		-		-		
Project Total	\$	30,000	\$	33,203	\$	(3,203)		

Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Abundance and Distribution of Forage Fish and their Influence on Recovery of Injured Species; Apex: Forage Fish Assessment Project # 95163 & 95163A Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

Budget Category	Budget	Actual penditures Obligations	Variance	
Personnel	\$ 49,200	\$ 45,658	\$	3,542
Travel	9,000	10,208		(1,208)
Contractual	482,500	463,115		19,385
Commodities	1,000	12,477		(11,477)
Equipment	3,500	-		3,500
Capital Outlay	 -	 -		-
Project Total	\$ 545,200	\$ 531,458	\$	13,742

## Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration APEX - Diet Overlap of Forage Fish Project # 95163C Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Budget		Actual Expenditures & Obligations		Variance	
Personnel	\$	11,500	\$	452	\$	11,048
Travel		5,000		940		4,060
Contractual		-		460		(460)
Commodities		4,500		5,578		(1,078)
Equipment		-		-		-
Capital Outlay				*		-
Project Total	\$	21,000	\$	7,430	\$	13,570

Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Apex: Seabird Energetics Project # 95163G Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures						
Personnel	\$	-	\$	9,726	\$	(9,726)	
Travel		-		495		(495)	
Contractual		158,800		148,343		10,457	
Commodities		-		1,387		(1,387)	
Equipment		-		-		-	
Capital Outlay		<b>a</b> t	in contraction of the second s			-	
Project Total	\$	158,800	\$	159,951	\$	(1,151)	

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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## Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Forage Fish: Project Management and Integration Project # 951631 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	]	Budget	Expen	tual ditures igations	v	ariance
Personnel	\$	11,500	\$	-	\$	11,500
Travel		7,900		-		7,900
Contractual		-		-		-
Commodities		-		-		-
Equipment		-		-		-
Capital Outlay		÷-	-	-		-
Project Total	\$	19,400	\$		\$	19,400

Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Apex: Historic Review Project # 95163L Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance						
Personnel	\$	7,100	\$	653	\$	6,447	
Travel		-		33		(33)	
Contractual		-		2,496		(2,496)	
Commodities		-		125		(125)	
Equipment		-		7,425		(7,425)	
Capital Outlay	R			-	F		
Project Total		7,100	\$	10,732	\$	(3,632)	

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

## Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Injury to Salmon Eggs and Pre-emergent Fry Incubated in Oil Gravel (Laboratory Study) Project # 95191B Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures							
		Budget	_& C	<b>Obligations</b>	V	Variance		
Personnel	\$	245,800	\$	238,637	\$	7,163		
Travel		32,500		10,458		22,042		
Contractual		-		19,671		(19,671)		
Commodities		45,700		28,425		17,275		
Equipment		7,000		794		6,206		
Capital Outlay								
Project Total	<u> </u>	331,000	\$	297,985	\$	33,015		

Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Shoreline Restoration Project # 95266 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures							
	Budget		& Obligations		Variance			
Personnel	\$	29,400	\$	2,255	\$	27,145		
Travel		-		87		(87)		
Contractual		-		18,118		(18,118)		
Commodities		2,000		7,769		(5,769)		
Equipment		-		-		-		
Capital Outlay				-		-		
Project Total		31,400	\$	28,229	\$	3,171		

See Independent Auditors' Report on Supplementary Restoration Project Information and Notes Thereto.

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## Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Subsistence Foods Testing Project Project # 95279 Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	]	Budget	Exp	Actual benditures bligations	V	Variance
Personnel	\$	34,500	\$	17,014	\$	17,486
Travel		-		387		(387)
Contractual		1,100		5,142		(4,042)
Commodities		11,000		29,379		(18,379)
Equipment		-		-		-
Capital Outlay				-		-
Project Total	\$	46,600	\$	51,922	\$	(5,322)

Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Subtidal Sediment Recovery Monitoring Project # 95285-CLO Schedule of Expenditures and Obligations - Budget and Actual Fiscal Year Ending September 30, 1995

	Actual Expenditures Budget & Obligations Variance							
Personnel	\$	112,600	\$	93,250	\$	19,350		
Travel		3,000		2,452		548		
Contractual		-		6,915		(6,915)		
Commodities		5,400		10,688		(5,288)		
Equipment		-		-		-		
Capital Outlay		-						
Project Total	\$	121,000	\$	113,305	\$	7,695		

# Exxon Valdez Oil Spill Trustee Council U.S. Department of Commerce, National Oceanic and Atmospheric Administration Hydrocarbon Data Analysis, Interpretation, and Database Maintenance for Restoration Project # 95290 Schedule of Expenditures and Obligations - Budget and Actual

Fiscal Year Ending September 30, 1995

				Actual			
	•		Ex	penditures			
Category		Budget		& Obligations		Variance	
Personnel	\$	150,900	\$	86,622	\$	64,278	
Travel		6,000		9,347		(3,347)	
Contractual		-		17,610		(17,610)	
Commodities		6,500		29,378		(22,878)	
Equipment		-		-		-	
Capital Outlay							
Project Total	\$	163,400	\$	142,957	\$	20,443	

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#### EXXON VALDEZ OIL SPILL TRUSTEE COUNCIL

#### NOTES TO SUPPLEMENTARY INFORMATION RELATED TO RESTORATION PROJECTS

Fiscal Year Ended September 30, 1995

### 1. PRESENTATION

The information presented in the accompanying Schedules of Expenditures and Obligations - Budget and Actual present the budgets for each project approved by the *Exxon Valdez* Trustee Council (Council) as included in the Council's *Fiscal Year 1995 Work Plan*, and any amendments approved thereto, along with expenditures and obligations incurred by the Trustee Agencies in carrying out the fiscal 1995 restoration projects, only. The information presented is not intended to present the results of operations of any other activities conducted by the Trustee Agencies. Expenditures incurred by the Trustee Agencies in fiscal 1995 relating to restoration projects of prior years and to the liquidation of prior year encumbrances, is also not presented. The procedures used to develop and implement the project budgets for fiscal 1995 are discussed in Note 6 to the Trust Fund Financial Statements.

The schedules titled "Department Total" for each agency reflect total budgets, expenditures and obligations for each Trustee Agency.

#### 2. BASIS OF ACCOUNTING

- Basis of accounting refers to when revenues, expenditures and the related assets and liabilities are recorded in the accounts and financial statements. Specifically it relates to the timing of the financial measurements made, regardless of the measurement focus applied.
- As discussed in Note 2 to the Trust Fund Financial Statements, the State of Alaska accounts for the expenditure of funds from the State of Alaska, Exxon Valdez Oil Spill Settlement Trust (Settlement Trust) on the modified accrual basis of accounting.
- As discussed in Note 2 to the Trust Fund Financial Statements, the United States accounts for the U.S. Department of the Interior, Fish and Wildlife Service, Natural Resources Damage Assessment and Restoration Fund (NRDA&R) on the cash basis of accounting. However, the United States Trustee Agencies use modified accrual accounting to account for the expenditure of funds within each agency. Expenditures are recorded when the related liability is incurred. Encumbrance (obligation) accounting, under which purchase orders and contracts for the expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of the formal budgetary integration of the United States Government. Encumbrances (obligations) outstanding at year-end are included in the Actual Expenditures & Obligations column in the accompanying Schedules of Expenditures and Obligations Budget and Actual.

#### 3. FINANCIAL OPERATING PROCEDURES

On September 21, 1992, the Council adopted <u>Financial Operating Procedures</u> (Procedures) to be used by the United States and State of Alaska Trustee Agencies in conducting restoration projects. The objective of the Procedures was to ensure public trust and accountability while maximizing the Council's ability to use settlement funds for approved restoration activities.

#### EXXON VALDEZ OIL SPILL TRUSTEE COUNCIL

#### NOTES TO SUPPLEMENTARY INFORMATION RELATED TO RESTORATION PROJECTS

Fiscal Year Ended September 30, 1995

#### 3. FINANCIAL OPERATING PROCEDURES (Continued)

#### Inter-project Budget Transfers

The Procedures allow Trustee Agencies to transfer funds between projects up to the cumulative amount of \$25,000 or up to ten percent of the annual spending level for each affected project, whichever is less, provided that such transfers will not alter the underlying scope or objectives of the project. Transfers in excess of this amount must be approved by the Council. The budget amounts presented include all inter-project transfers made by the agencies.

#### Single Project Budget Transfers

The Procedures allow Trustee Agencies to transfer, within a single project, budgeted funds between object classes (such as personnel, travel and contractual costs), and may change detailed items of expenditure, including specific personnel, to accommodate circumstances encountered during budget implementation. The budget amounts presented include all such transfers made by the agencies.

### General Administration

The Procedures include a provision for general administration costs to be included in the budgets of the restoration projects. There are two types of general administration costs that may be incorporated into project budgets:

- 1. Fifteen percent of each project's direct personnel cost, and
- 2. Up to seven percent of the first \$250,000 of each projects contract costs, plus two percent of project contract costs in excess of \$250,000.
- Amounts budgeted and expended on projects for general administration are included in the personnel and contractual lines as appropriate in the accompanying Schedules of Expenditures and Obligations Budget and Actual.

#### 4. SETTLEMENT TRUST RECONCILIATION

Total Current Operating Expenditures reflected in the State of Alaska, *Exxon Valdez* Oil Spill Settlement Trust (Settlement Trust), Statement of Revenues, Expenditures and Changes in Fund Balances reconcile to Actual Expenditures and Obligations reflected in the accompanying "Department Totals" Schedules of Expenditures and Obligations - Budget and Actual for each State Trustee Agency as follows:

Actual Expenditures and Obligations, "Department Totals" Schedules of Expenditures and Obligations - Budget and Actual	
Alaska Department of Fish and Game	\$ 12,543,504
Alaska Department of Environmental Conservation	1,492,970
Alaska Department of Natural Resources	 1,161,948
Total	15,198,422
Add: Prior Years' Encumbrances Liquidated During Fiscal 1995	2,898,123
Less: Encumbrances Outstanding at September 30, 1995	 2,691,943
Total Current Operating Expenditures, Settlement Trust Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 15,404,602



ELGEE, REHFELD & FUNK

Certified Public Accountants

### INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members, *Exxon Valdez* Oil Spill Trustee Council, Anchorage, Alaska:

We have audited the financial statements of the *Exxon Valdez* Oil Spill Trustee Council, Court Registry Investment System, Exxon Valdez Oil Spill Settlement Account as of and for the year ended September 30, 1995, and have issued our report thereon dated January 26, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the *Exxon Valdez* Oil Spill Trustee Council, Court Registry Investment System, Exxon Valdez Oil Spill Settlement Account is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the *Exxon Valdez* Oil Spill Trustee Council, Court Registry Investment System, Exxon Valdez Oil Spill Settlement Account for the year ended September 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal

course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the *Exxon Valdez* Oil Spill Trustee Council in a separate letter dated January 26, 1996.

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This report is intended for the information of the *Exxon Valdez* Oil Spill Trustee Council and management. However, this report is a matter of public record and its distribution is not limited.

Elgee, Relifeld & fruk

January 26, 1996



Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members, *Exxon Valdez* Oil Spill Trustee Council, Anchorage, Alaska:

We have audited the financial statements of the *Exxon Valdez* Oil Spill Trustee Council, U.S. Department of the Interior, Natural Resources Damage Assessment and Restoration Fund as of and for the year ended September 30, 1995, and have issued our report thereon dated January 26, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the *Exxon Valdez* Oil Spill Trustee Council, U.S. Department of the Interior, Natural Resources Damage Assessment and Restoration Fund is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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This report is intended for the information of the *Exxon Valdez* Oil Spill Trustee Council and management. However, this report is a matter of public record and its distribution is not limited.

Elgee, Rehfeld & Fim K

January 26, 1996



ELGEE, REHFELD & FUNK

Certified Public Accountants

### INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members, *Exxon Valdez* Oil Spill Trustee Council, Anchorage, Alaska:

We have audited the financial statements of the *Exxon Valdez* Oil Spill Trustee Council, State of Alaska, *Exxon Valdez* Oil Spill Settlement Trust as of and for the year ended September 30, 1995, and have issued our report thereon dated January 26, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the *Exxon Valdez* Oil Spill Trustee Council, State of Alaska, *Exxon Valdez* Oil Spill Settlement Trust is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the *Exxon Valdez* Oil Spill Trustee Council, State of Alaska, *Exxon Valdez* Oil Spill Settlement Trust for the year ended September 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the *Exxon Valdez* Oil Spill Trustee Council in a separate letter dated January 26, 1996.

This report is intended for the information of the *Exxon Valdez* Oil Spill Trustee Council and management. However, this report is a matter of public record and its distribution is not limited.

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Elgee, Relifeld & Fruk

January 26, 1996



ELGEE, REHFELD & FUNK

Certified Public Accountants

### INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members, *Exxon Valdez* Oil Spill Trustee Council, Anchorage, Alaska:

We have audited the financial statements of the *Exxon Valdez* Oil Spill Trustee Council, Court Registry Investment System, Exxon Valdez Oil Spill Settlement Account as of and for the year ended September 30, 1995, and have issued our report thereon dated January 26, 1996.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the *Exxon Valdez* Oil Spill Trustee Council, Court Registry Investment System, Exxon Valdez Oil Spill Settlement Account is the responsibility of it's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of *Exxon Valdez* Oil Spill Trustee Council, Court Registry Investment System, Exxon Valdez Oil Spill Settlement Account's compliance with certain provisions of laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not, express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted certain immaterial instances of noncompliance that we have reported to the management of the *Exxon Valdez* Oil Spill Trustee Council in a separate letter dated January 26, 1996.

This report is intended for the information of the *Exxon Valdez* Oil Spill Trustee Council and management. However, this report is a matter of public record and its distribution is not limited.

Elger, Rehfeld & Funk

January 26, 1996



ELGEE, REHFELD & FUNK

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This report is intended for the information of the *Exxon Valdez* Oil Spill Trustee Council and management. However, this report is a matter of public record and its distribution is not limited.

Elsee, Rehfeld & Funk

January 26, 1996



Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members, *Exxon Valdez* Oil Spill Trustee Council, Anchorage, Alaska:

We have audited the financial statements of the *Exxon Valdez* Oil Spill Trustee Council, State of Alaska, *Exxon Valdez* Oil Spill Settlement Trust as of and for the year ended September 30, 1995, and have issued our report thereon dated January 26, 1996.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the *Exxon Valdez* Oil Spill Trustee Council, State of Alaska, *Exxon Valdez* Oil Spill Settlement Trust is the responsibility of it's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of *Exxon Valdez* Oil Spill Trustee Council, State of Alaska, *Exxon Valdez* Oil Spill Settlement Trust compliance with certain provisions of laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not, express such an opinion.

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This report is intended for the information of the *Exxon Valdez* Oil Spill Trustee Council and management. However, this report is a matter of public record and its distribution is not limited.

Elgee, Renfeld & Funk

January 26, 1996