



U.S. ENVIRONMENTAL PROTECTION AGENCY
OFFICE OF INSPECTOR GENERAL

Catalyst for Improving the Environment

Quick Reaction Report

Agreed-Upon Procedures on EPA's Fiscal Year 2009 First Quarter Financial Statements

Report No. 09-2-0161

June 8, 2009

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Abbreviations

EPA	U.S. Environmental Protection Agency
FY	Fiscal Year
GL	General Ledger
OCFO	Office of the Chief Financial Officer
OIG	Office of Inspector General
OMB	Office of Management and Budget
RGLTS	Report of General Ledger Balance by Treasury Symbol
SBR	Statement of Budgetary Resources
SFFAS	Statement of Federal Financial Accounting Standards
USSGL	United States Standard General Ledger
YACT	Year End Account Table



At a Glance

Catalyst for Improving the Environment

Why We Performed These Agreed-Upon Procedures

We performed agreed-upon procedures on the U.S. Environmental Protection Agency (EPA) Fiscal Year (FY) 2009 first quarter Financial Statements. We did so to assist EPA in evaluating whether its quarterly Financial Statements were compiled consistent with the Treasury United States Standard General Ledger (USSGL) Crosswalk, and to identify significant fluctuations in financial line item balances from the previous year.

Background

Agencies submit unaudited interim Financial Statements to the Office of Management and Budget (OMB) 21 days after the end of each of the first three quarters of the fiscal year. Agencies should include management's explanation of significant variances in types or amounts of assets, liabilities, costs, revenues, obligations, and outlays, along with the submitted statements.

For further information, contact our Office of Congressional, Public Affairs and Management at (202) 566-2391.

To view the full report, click on the following link:
www.epa.gov/oig/reports/2009/20090608-09-2-0161.pdf

Agreed-Upon Procedures on EPA's Fiscal Year 2009 First Quarter Financial Statements

What We Found

We performed certain agreed-upon procedures on the Agency's first quarter FY 2009 Financial Statements. We compared the statements with EPA's crosswalk, recomputed them for mathematical accuracy, and compared them with balances separately generated by us. Except for immaterial rounding differences, the amounts agreed. Below are the results of our performing the agreed-upon procedures:

- The support for Lines 1 and 19c did not agree with the Agency's Combined Statement of Budgetary Resources.
- The Agency could provide a clearer explanation of the quarterly analysis provided to OMB regarding changes in the Statement of Budgetary Resources.
- Two items should be updated based on our comparison of EPA's Financial Statement Preparation Guide for the FY 2009 Financial Statements to OMB Circular A-136.
- There were two differences between EPA's Financial Statement Crosswalk and the Treasury USSGL Crosswalk guidance.
- We identified eight differences between EPA's Year End Closing Table and Treasury's Closing Instructions.
- We found that EPA's Treasury Symbols were in compliance with Statement of Federal Financial Accounting Standards 27.
- We found that the on-top entry to record child agency balances agreed with the support.
- One item was not reversed properly based on the Agency's designation of the type of adjustment. The FY 2009 Financial Statement Preparation Guide states that entry type "E. Nominal Account Only" should not be reversed. The Agency will make the change in the second quarter.
- There was a difference between the FY 2009 Report of General Ledger Balance by Treasury Symbol beginning balances and FY 2008 ending balances in general ledger account 4201. The net difference of \$43,627 was the result of account 4165 incorrectly closing to account 4201.
- The elimination and consolidation entries appear reasonable and complete.

The agreed-upon procedures do not constitute an audit of the quarterly Financial Statements or any part thereof, the objective of which would be the expression of an opinion on the quarterly Financial Statements or any part thereof.



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
INSPECTOR GENERAL

June 8, 2009

MEMORANDUM

SUBJECT: Agreed-Upon Procedures on EPA's Fiscal Year 2009
First Quarter Financial Statements
Report No. 09-2-0161

FROM: Paul C. Curtis 
Director, Financial Statement Audits

TO: Maryann Froehlich
Acting Chief Financial Officer

The Office of Inspector General (OIG) of the U.S. Environmental Protection Agency (EPA) conducted these Agreed-Upon Procedures on EPA's Fiscal Year 2009 first quarter Financial Statements. This report is provided to you solely to assist you in evaluating whether the Fiscal Year 2009 first quarter Financial Statements were compiled consistent with the Treasury United States Standard General Ledger Crosswalk, and to identify significant fluctuations in financial line item balances from the previous year.

Our report is intended solely for your information and use and should not be used by those who have not agreed to the procedures or taken responsibility for the sufficiency of the procedures for their purposes. No written response to this report is required.

If you have any questions, please do not hesitate to contact me at 202-566-2523 or curtis.paul@epa.gov, or Meg Hiatt at 513-487-2366 or hiatt.margaret@epa.gov.

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Purpose

We performed these agreed-upon procedures at the request of the Office of the Chief Financial Officer (OCFO). We did so to assist the U.S. Environmental Protection Agency (EPA) in evaluating whether its Fiscal Year (FY) 2009 first quarter Financial Statements were compiled consistently with the Treasury United States Standard General Ledger (USSGL) Crosswalk, and to identify significant fluctuations in financial line item balances from the previous year.

Background

According to Office of Management and Budget (OMB) Circular A-136, interim unaudited Financial Statements, without notes, are required on a quarterly basis. Agencies submit unaudited interim Financial Statements to OMB 21 days after the end of each of the first three quarters of the fiscal year. Agencies should include management's explanation of significant variances in types or amounts of assets, liabilities, costs, revenues, obligations, and outlays, along with the submitted statements.

Scope and Methodology

We performed certain agreed-upon procedures, enumerated below, on EPA's unaudited consolidated FY 2009 first quarter Financial Statements, to assist the OCFO in evaluating whether the quarterly Financial Statements were compiled consistently with Treasury's USSGL Crosswalk and to identify significant fluctuations in financial line item balances from the previous year.

The adequacy of these procedures is the OCFO's responsibility. Consequently, we make no representation regarding the sufficiency of the procedures. The agreed-upon procedures do not constitute an audit of the quarterly Financial Statements or any part thereof, the objective of which would be the expression of an opinion on the quarterly Financial Statements or any part thereof. Accordingly, we do not express such an opinion. Were we to perform additional procedures, other matters might come to our attention that we would report to assist the OCFO.

This agreed-upon procedures engagement was conducted using applicable generally accepted government auditing standards, which incorporate attestation standards issued by the American Institute of Certified Public Accountants. These standards provide guidance for performing and reporting the results of agreed-upon procedures.

We performed the agreed-upon procedures from February 2 to March 13, 2009. We based our procedures on EPA's first quarter Financial Statements and supporting schedules, general ledger (GL) balances, and manual on-top adjustments.

Results of Agreed-Upon Procedures

Procedure 1

Obtain EPA's first quarter Financial Statements, adjusted trial balance, on-top entries, and support for the statements (including Earmarked Funds). Import the Report of General Ledger Balance by Treasury Symbol (RGLTS) and enter the Agency's on-top entries into ProSystem and generate an adjusted trial balance, Consolidated Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position.

Results of Procedure 1

We obtained the Agency's first quarter Financial Statements, adjusted trial balance, on-top entries, and support for the statements (including Earmarked Funds and Child Agency Trial Balances). We imported the RGLTS for the accounting period 0903, and entered the Agency's on-top adjusting entries to beginning balances into Prosystem to generate an adjusted trial balance, Consolidated Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position.

Procedure 1.a

Compare the ProSystem-generated adjusted trial balance based on the Agency's support to the Agency's adjusted trial balance in order to verify the Agency's Financial Statement crosswalk and note any differences.

Results of Procedure 1.a

We compared the ProSystem-adjusted trial balance based on the Agency's support to the Agency's adjusted trial balance and noted immaterial rounding differences. Other than the immaterial rounding differences, the amounts agreed. We verified that the statements complied with and are in accordance with EPA's Crosswalk.

Procedure 1.b

Compare the ProSystem-generated Financial Statements to EPA's Financial Statements and note any differences.

Results of Procedure 1.b

We compared the ProSystem-generated financial statements to EPA's Financial Statements (Consolidated Balance Sheet, and Consolidated Statements of Net Cost and Changes in Net Position). We found that the amounts agreed.

Procedure 1.c

Enter the FY 2009 and 2008 GL balances and on-top entries into Excel spreadsheets. Prepare the Combined Statement of Budgetary Resources (SBR) and Statement of Custodial Activity, and compare to the Agency's statements and note any differences.

Results of Procedure 1.c

We entered the FY 2009 and 2008 GL balances and on-top adjustment entries into Excel spreadsheets and prepared and compared the OIG prepared Combined SBR and Statement of Custodial Activity to the Agency's statements.

Statement of Custodial Activity:

The Agency's balances for the first quarter FY 2009 agreed with our amounts for this statement.

Combined SBR:

The Agency's balances for the first quarter FY 2009 agreed with the amounts on the Agency's support, except for lines 1 and 19c and immaterial rounding differences.

- We found that the crosswalk listed accounts 4252 and 4256, instead of the proper accounts of 4352 and 4356. The amounts listed on Line 1 of the first quarter Financial Statement Support include the proper accounts. Accordingly, the proper balances were reported to OMB; however, the error is in the crosswalk guidance and should be corrected. We contacted agency staff regarding this issue and they concurred with our analysis.
- The Agency's SBR Crosswalk states the line 19c should include the ending balance for accounts 1013, 1015, and 10B5. The Agency's support for the SBR incorrectly shows the use of ending minus beginning balances for those accounts. Because accounts 1013, 1015, and 10B5 do not have beginning balances, there is no impact. Accordingly, line 19c on the SBR was reported properly. The Agency should correct the supporting schedules to show ending balances only.

The Agency concurred with our findings. The Agency changed the crosswalk to reflect the correct accounts that were used in preparing the Financial Statements. They replaced GL account 4252 with 4352, and 4256 with 4356. The supporting schedule for line 19c will show balances for this line.

Procedure 1.d

Extract GL ending balances for Earmarked Funds from the RGLTS using Interactive Data Extraction Analysis and enter into ProSystem. Enter on-top entries and generate a Consolidated Statement of Changes in Net Position for Earmarked Funds and compare to EPA's Consolidated Statement of Changes in Net Position for Earmarked Funds.

Results of Procedure 1.d

We extracted the GL ending balances for Earmarked Funds from the RGLTS, generated a Consolidated Statement of Changes in Net Position for Earmarked Funds, and compared it to EPA's Statement of Changes in Net Position for Earmarked Funds. The balances agreed.

Procedure 1.e

Compare the Agency's First Quarter Consolidated Statement of Net Cost by Goal to the consolidated totals from the Consolidated Statement of Net Cost.

Results of Procedure 1.e

We compared the Agency's First Quarter Consolidated Statement of Net Cost by Goal to the consolidated totals (total costs, total earned revenue, and net cost of operations) from the Consolidated Statement of Net Cost. The amounts agreed.

Procedure 1.f

Mathematically verify accuracy of the Consolidated All Other column on the Consolidating Statement of Changes in Net Position in the Agency's Financial Statements.

Results of Procedure 1.f

We mathematically verified the accuracy of the All Other column in the Agency's Financial Statements on the Consolidating Statement of Changes in Net Position.

Procedure 1.g

Identify significant fluctuations in balances by comparing current year balances to prior year balances. (Criteria - Percentage change of 10 percent or more and dollar change exceeding \$50 million).

Results of Procedure 1.g

We identified significant fluctuations in the Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement of Budgetary Resources. OIG-identified fluctuations are detailed in Appendix A.

OMB A-136 states: The analysis should be only on the significant variances between the current quarter and the same quarter from the prior year. Management has discretion on what constitutes a significant variance. Management is to provide variances for only the top three items with significant fluctuations. The Agency elected to identify six fluctuations and submit them to OMB as follows:

Balance Sheet

- (1) The Agency reported to OMB that the decrease of \$169 million in Non-Federal Accounts Payable and Accrued Liabilities is primarily a result of a lower statistical sample rate used to generate the FY 2008 fourth quarter Grantee Liability Accruals versus the rate used in the FY 2007 fourth quarter.
- (2) The Agency reported to OMB that the increase of \$83 million in Cashout Advances, Superfund, is primarily due to a bankruptcy settlement that EPA received in the FY 2008 third quarter.
- (3) The Agency reported to OMB that the increase of \$30 million in Intragovernmental Other Asset is primarily due to an increase in Advances to Health and Human Services in the FY 2009 first quarter compared to the FY 2008 first quarter.

Statement of Budgetary Resources

- (1) The Agency reported to OMB that the \$1.2 billion increase in Appropriations is due to EPA operating under a longer term Continuing Resolution period in FY 2009. The Continuing Resolution period was 157 days in FY 2009 compared to 92 days in FY 2008.
- (2) The Agency reported to OMB that the \$505 million increase in Total Obligations Incurred is primarily due to increases in the (a) payment to the Superfund Trust Fund, (b) obligations in the State and Tribal Assistance Grant program, and (c) obligations in the Working Capital Program as a result of the longer term Continuing Resolution period in FY 2009. The Continuing Resolution period was 157 days in FY 2009 compared to 92 days in FY 2008.
- (3) The Agency reported to OMB that the \$59 million increase in Change in Unfilled Customer Orders – Advance Received is primarily due to Advances Received in the Working Capital Fund Program as a result of the longer term Continuing Resolution period in FY 2009. The Continuing Resolution period was 157 days in FY 2009 compared to 92 days in FY 2008.

Based on our review of the Agency's explanations for the fluctuations, we believe the information that was provided to OMB adequately addressed the changes in the Statement of Budgetary Resources. We suggest that a clearer explanation would have been stating that the Continuing Resolution received in the first quarter 2009 consisted of funding for 157 days versus the first quarter 2008 which was for 92 days. Our position is that the funding received in the first quarters of the respective years was the difference, and the explanation would have been clearer if presented in that manner.

Procedure 2

Obtain and compare EPA's Financial Statement Preparation Guide for the FY 2009 Financial Statements to OMB Circular A-136 for compliance and note any differences.

Results of Procedure 2

We obtained and compared EPA's Financial Statement Preparation Guide to OMB Circular A-136. We found that the Agency's Financial Statement Preparation Guide needs to be updated for the following items (these items have no impact on the understandability of the guide and compliance with A-136).

Table 1: Comparison of EPA's FY 2009 Financial Statement Preparation Guide to OMB Circular A-136

Page No.	Section	Item	Comment
63	Year End Account (YACT) Table	YACT Table title	YACT Table title is dated 2007. No changes since then, however, the table date needs to be updated.
71	Attachment J	Worksheet Adjustment for Financial Statements	The wording on the worksheet is for the FY 2008 Financial Statements, however, the worksheet supports the FY 2009 statements; therefore, the worksheet should be updated to show FY 2009.

Source: OIG analysis of EPA data and OMB requirements.

The Agency concurred with our findings and changed the Financial Statement Preparation Guide.

Procedure 3

Obtain and compare EPA's Financial Statement Crosswalk to Treasury's USSGL Crosswalk and note any differences.

Results of Procedure 3

We obtained and compared Treasury's Financial Statement Crosswalk to the Agency's Financial Statement Crosswalk and identified two discrepancies.

- GL account 1325 is located in the Accounts Receivable net line versus a Taxes Receivable Net line item as shown in Treasury's Crosswalk.
- GL account 5991 is listed in 8a and b on EPA's Crosswalk; however, Treasury does not list these GL accounts for those lines.

After being informed of our findings, the Agency removed GL accounts 1325 and 5991 from the Crosswalk as the Agency no longer uses these accounts.

Procedure 4

Obtain and compare EPA's FY 2008 post-closing instructions to EPA's YACT and Treasury's Closing Instructions and note any differences.

Results of Procedure 4

We obtained and compared EPA's post-closing instructions to EPA's Year End Account Table (YACT) and Treasury's Closing Instructions and identified the following eight differences:

Table 2: Comparison of EPA's Post-Closing Instructions to EPA's YACT Table and Treasury's Closing Instructions

EPA GL Account	Per EPA's YACT Table EPA's GL Account Should Close to: (Expired)	Per EPA's YACT Table EPA's GL Account Should Close to: (Unexpired)	Per Treasury's EPA's GL Account Should Close to: (Expired)	Per Treasury EPA's GL Accounts Should Close to: (Unexpired)
4123	4201	4201	4382, 4383	4357, 4382, 4383
4124	4201	4201	4384	4384
4160	4650	4450	4590	4590
4168	4168	4168	4382, 4383, 4384	4382, 4383, 4384
4350/4351	4201	4201	Remains Open	Remains Open
4382	4168	4168	4384, 4168, 4123	4384, 4168, 4123
4383	4168	4168	4384, 4168, 4123	4384, 4168, 4123
4384	4201	4201	Remains Open	Remains Open

Source: OIG analysis of EPA data and Treasury requirements.

The Agency provided us the following explanations to these eight differences.

- For GL accounts 4123, 4124, 4168, 4382, and 4383, the Agency explained that EPA's Financial Statements are generated from the Integrated Financial Management System, which is an old system and sometimes stops and does not accept the GL accounts that Treasury reports.
- GL account 4384 remains open in the YACT table.
- GL account 4160 is an anticipated account which has to be closed at year-end to either GL account 4450 or 4650.
- GL accounts 4350 and 4351 are closed to GL account 4201 because these accounts are used on the SBR. If the balances are carried over from the previous year, then the cancelled amount will be overstated on the SBR.

Procedure 5

Obtain and compare EPA's identified Earmarked Treasury Symbols to Federal Accounting Standards Advisory Board Statement of Federal Financial Accounting Standards (SFFAS) 27, *Identifying and Reporting Earmarked Funds*, for compliance.

Results of Procedure 5

We obtained and compared EPA's identified Earmarked Treasury Symbols to Federal SFFAS 27. We found EPA's [Identified Earmarked] Treasury Symbols to be in compliance with SFFAS 27. Earmarked Treasury Symbols consist of the following trust funds: Hazardous Substance Superfund; Federal Insecticide, Fungicide, and Rodenticide Act Fund; Revolving Fund for Certification and Other Services; Licenses and Other Services; Environmental Services; Exxon Valdez Settlement Fund; Pesticide Registration Improvement Act Fund; Oil Spill Response Fund; Contributed Funds, and Leaking Underground Storage Tank Trust Fund.

Procedure 6

Obtain and compare FY 2009 and 2008 Child Trial Balances to the Child on-top entry.

Results of Procedure 6

We obtained and compared EPA's FY 2009 and 2008 Child Trial Balances to the Child on-top entry. We found that the on-top entry to record child agency balances agreed with the support.

Procedure 7

Compare the FY 2009 reversals to the FY 2008 on-top adjustments and EPA's Closing Instructions to assess if EPA followed its guidance.

Results of Procedure 7

We compared the FY 2009 reversals to the FY 2008 on-top adjustments to EPA's closing instructions to assess if EPA followed the Financial Statement Preparation Guide for entering the reversals of last year's on-top adjustments. We identified one item that was reversed which should not have been reversed based on the Agency's designation of the adjustment. In FY 2008, entry number 144 was identified as an "E. Nominal Accounts Only" type and therefore should not have been reversed. The Agency's FY 2009 OCFO Financial Statement Preparation Guide States:

d. The following entry types are not reversed:

E. Nominal Accounts

N. Not Reversible

R. Reversal of Prior Year

The Agency did not comply with the FY 2009 OCFO Financial Statement Preparation Guide. We brought the entry to the Agency's attention to inquire why entry #145 was

reversed. The Agency concurred with our assessment that the entry should not have been reversed, and it will make the change in the second quarter.

Tables 3 and 4 compare the FY 2009 reversals to the FY 2008 On-Top Adjustments to EPA's closing instructions.

Table 3: FY 2008 On-Top Adjustments to EPA's Closing Instructions for the 2008 Entries

Entry No.	Type	Fund	Description	Account	Amount
145	E. Nominal Account Only	8221	To reclassify accounts used in moving software.	7210	(\$1,254)
145	E. Nominal Accounts Only	8221	To reclassify accounts used in moving software.	6610	\$1,254

Source: Final FY 2008 On-Top Adjustments, provided by EPA, Reporting and Analysis Staff.

Table 4: FY 2009 Reversals to the FY 2008 On-Top Adjustments to EPA's Closing Instructions

Entry No.	Type	Fund	Description	Explanation	Account	Amount
44	R. Reversal of Prior Year Entry	8221	Reverse #105, 111, 140, 145	Adjustment to Property.	671N	(\$366)
44	R. Reversal of Prior Year Entry	8221	Reverse #105, 111, 140, 145	Adjustment to Property.	7210	\$1,254
44	R. Reversal of Prior Year Entry	8221	Reverse #105, 111, 140, 145	Adjustment to Property.	6610	(\$621)
44	R. Reversal of Prior Year Entry	8221	Reverse #105, 111, 140, 145	Adjustment to Property.	1830	(\$1,646)
44	R. Reversal of Prior Year Entry	8221	Reverse #105, 111, 140, 145	Adjustment to Property.	1832	\$1,014
44	R. Reversal of Prior Year Entry	8221	Reverse #105, 111, 140, 145	Adjustment to Property.	1839	\$366

Source: FY 2009 1st Quarter On-Top Adjustments, provided by EPA, Reporting and Analysis Staff.

Procedure 8

Compare the RGLTS FY 2009 beginning balances to the FY 2008 ending balances and note any differences.

Results of Procedure 8

We compared the RGLTS FY 2009 beginning balances to FY 2008 ending balances and found that the balances did not agree with GL account 4201.

Table 5: Comparison of EPA's FY 2008 Post-Closing Instructions to EPA's YACT Table and Treasury's Closing Instructions

General Ledger Account	EPA OIG Balance 2008 Post Closing Balance	2009 Adjusted Agency Beginning Balance	Difference
4201	\$9,036,407,848	\$9,036,451,475	(\$43,627)

Source: OIG analysis of EPA data.

The difference between the FY 2008 ending and FY 2009 beginning balances of \$43,627 was the result of errors in the year-end closing process. GL account 4165 incorrectly closed to GL account 4201, instead of account 4450 according to the YACT table. The

Agency forced the closure to GL account 4201 in order to ensure that beginning balances on line 1 of the first quarter FY 2009 SBR matched the ending balances of the year end FY 2008 SBR lines 9 & 10. Overall, line 1 of the SBR is off by \$43,000 with a corresponding difference on Line 10. In order to correct the error, the Agency will have to record an adjustment in FY 2009.

Procedure 9

Review elimination and consolidation entries prepared by the Reporting and Analysis Staff for reasonableness and completeness.

Results of Procedure 9

We reviewed elimination and consolidation entries prepared by the Reporting and Analysis Staff for reasonableness and completeness. The elimination and consolidation entries appeared reasonable and complete.

Status of Recommendations and Potential Monetary Benefits

RECOMMENDATIONS						POTENTIAL MONETARY BENEFITS (in \$000s)	
Rec. No.	Page No.	Subject	Status ¹	Action Official	Planned Completion Date	Claimed Amount	Agreed To Amount
No recommendations							

¹ O = recommendation is open with agreed-to corrective actions pending
 C = recommendation is closed with all agreed-to actions completed
 U = recommendation is undecided with resolution efforts in progress

Appendix A

***OIG-Identified Significant Fluctuations
between 12/31/08 and 12/31/07***
(Dollars in Thousands)

Consolidated Balance Sheet:

LIABILITIES	FY 2009	FY 2008	Difference	%
Accounts Payable & Accrued Liabilities	\$696,505	\$865,171	(\$168,666)	-19.50%
Cashout Advances, Superfund	\$266,220	\$183,044	\$83,176	45.44%

Source: FY 2009 Financial Statements provided by EPA

Consolidated Statement of Changes in Net Position:

	FY 2009 Consolidated Total	FY 2008 Consolidated Total	Difference	%
BUDGETARY FINANCING SOURCES:				
Appropriations Received	\$3,163,149	\$1,925,033	\$1,238,116	64.32%

Source: FY 2009 Financial Statements provided by EPA

Consolidated Statement of Changes in Net Position - All Other Funds:

	FY 2009 Consolidated All Other Funds	FY 2008 Consolidated All Other Funds	Difference	%
Budgetary Financing Sources:				
Trust Fund Appropriations	(\$539,345)	(\$316,353)	(\$222,992)	70.49%
BUDGETARY FINANCING SOURCES:				
Appropriations Received	\$3,163,149	\$1,925,033	\$1,238,116	64.32%

Source: FY 2009 Financial Statements provided by EPA

Consolidated Statement of Changes in Net Position - Earmarked Funds:

	FY 2009 Consolidated Earmarked Funds	FY 2008 Consolidated Earmarked Funds	Difference	%
Budgetary Financing Sources:				
Trust Fund Appropriations	\$539,345	\$316,353	\$222,992	70.49%

Source: FY 2009 Financial Statements provided by EPA

Combined Statement of Budgetary Resources:

BUDGETARY RESOURCES:					FY 2009	FY 2008	Difference	%
Appropriation					\$3,203,173	\$1,956,504	\$1,246,669	63.72%
Advance Received					\$64,181	\$5,259	\$58,922	1120.40%
Without Advance from Federal Sources					(\$35,308)	\$69,594	(\$104,902)	-150.73%
Nonexpenditure Transfers, Net, Anticipated and Actual					\$571,918	\$324,610	\$247,308	76.19%
STATUS OF BUDGETARY RESOURCES:								
Reimbursable					\$135,051	\$74,453	\$60,598	81.39%
Unobligated Balances Not Available					\$1,671,262	\$1,022,090	\$649,172	63.51%
CHANGE IN OBLIGATED BALANCE								
Obligations Incurred, Net					\$2,030,266	\$1,463,813	\$566,453	38.70%
Less: Gross Outlays					(\$2,783,520)	(\$2,469,615)	(\$313,905)	12.71%
Change in Uncollected Customer Payments from Federal Sources					\$17,632	(\$77,936)	\$95,568	-122.62%
NET OUTLAYS								
Gross Outlays					\$2,783,520	\$2,469,615	\$313,905	12.71%
Less: Offsetting Collections					(\$203,277)	(\$95,639)	(\$107,638)	112.55%
Less: Distributed Offsetting Receipts					(\$540,820)	(\$318,923)	(\$221,897)	69.58%

Source: FY 2009 Financial Statements provided by EPA

Appendix B

Distribution

Acting Chief Financial Officer
Acting Deputy Chief Financial Officer
Acting Director, Office of Financial Management, Office of the Chief Financial Officer
Director, Reporting and Analysis Staff, Office of the Chief Financial Officer
Acting Director, Office of Financial Services, Office of the Chief Financial Officer
Acting Inspector General