

# Hazardous Substance

20X8145

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# **Hazardous Substance**

**20X8145**

## **Noteworthy News**

- 1. At OMB's request, we are now using 438200 (Temporary Reduction - New Budget Authority) to record rescissions instead of 412400 (Amounts Appropriated From Specific Treasury - Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction). OMB did not provide FMS with this change in time for it to make it into the "Rescissions of Expenditure Transfers Receivable / Payable" section of Approved Scenarios that is included in the Federal Trust Fund Accounting Guide for FY 2004.**

**Hazardous Substance Trust Fund - Consolidated  
20X8145  
Trial Balance (Final-Unaudited)  
August 31, 2004 Through September 30, 2004**

RUN DATE: 10/12/04

RUN TIME: 14:15:29

G/L ACCT#	GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	301,892,105.07	9,744,258,031.35	9,857,967,735.17	188,182,401.25
1340	ACCRUED INCOME RECEIVABLE	12,993,074.40	2,613,961.83	15,568,612.38	38,423.85
1610	PRINCIPAL ON INVESTMENTS	2,198,321,000.00	9,753,811,000.00	9,725,159,000.00	2,226,973,000.00
1611	DISCOUNT ON PURCHASE	(1,061,664.10)	1,059,162.85	9,708,534.06	(9,711,035.31)
1612	PREMIUM ON PURCHASE	11,121,510.17	0.00	11,113,477.66	8,032.51
1613	AMORTIZATION DISC/PREM	(9,401,428.04)	11,268,290.18	1,840,925.93	25,936.21
	<b>TOTAL ASSETS</b>	<b>2,513,864,597.50</b>	<b>19,513,010,446.21</b>	<b>19,621,358,285.20</b>	<b>2,405,516,758.51</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	2,525,337,753.36	117,358,808.30	5,156,635.24	2,413,135,580.30
	<b>TOTAL LIABILITIES</b>	<b>2,525,337,753.36</b>	<b>117,358,808.30</b>	<b>5,156,635.24</b>	<b>2,413,135,580.30</b>
	<b>TOTAL NET ASSETS</b>	<b>(11,473,155.86)</b>	<b>19,630,369,254.51</b>	<b>19,626,514,920.44</b>	<b>(7,618,821.79)</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	(82,730,457.41)	0.00	0.00	(82,730,457.41)
	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00
	<b>TOTAL CAPITAL</b>	<b>(82,730,457.41)</b>	<b>0.00</b>	<b>0.00</b>	<b>(82,730,457.41)</b>
<b>INCOME</b>					
5311	INTEREST ON INVESTMENTS	31,424,208.25	15,568,612.38	18,616,940.96	34,472,536.83
5750	TRANSFER FROM EPA/NON-INVESTED	1,257,536,500.00	0.00	0.00	1,257,536,500.00
5800	CORPORATE ENVIRONMENTAL	867,235.00	0.00	0.00	867,235.00
5900	COST RECOVERIES	73,342,128.06	2,284,486.67	3,005,434.36	74,063,075.75
5320	FINES & PENALTIES	2,852,999.65	125,400.83	90,617.86	2,818,216.68
5311	AMORTIZATION/ACCRETION	(6,466,150.41)	12,954,403.59	12,327,453.03	(7,093,100.97)
	<b>TOTAL INCOME</b>	<b>1,359,556,920.55</b>	<b>30,932,903.47</b>	<b>34,040,446.21</b>	<b>1,362,664,463.29</b>
<b>EXPENSES</b>					
5765	TRANSFERS TO EPA	1,257,536,500.00	116,612,016.97	117,358,808.30	1,256,789,708.67
5765	TRANSFER TO CDC	30,763,119.00	0.00	0.00	30,763,119.00
	<b>TOTAL EXPENSES</b>	<b>1,288,299,619.00</b>	<b>116,612,016.97</b>	<b>117,358,808.30</b>	<b>1,287,552,827.67</b>
	<b>TOTAL EQUITY</b>	<b>(11,473,155.86)</b>	<b>147,544,920.44</b>	<b>151,399,254.51</b>	<b>(7,618,821.79)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>19,777,914,174.95</b>	<b>19,777,914,174.95</b>	<b>0.00</b>

**Hazardous Substance Trust Fund - Hazardous Superfund  
20X8145  
Trial Balance (Final-Unaudited)  
August 31, 2004 Through September 30, 2004**

RUN DATE: 10/12/04

RUN TIME: 14:15:29

G/L ACCT#	GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	301,891,319.88	9,687,092,456.54	9,800,801,735.17	188,182,041.25
1340	ACCRUED INCOME RECEIVABLE	12,965,017.78	2,602,533.89	15,567,551.67	0.00
1610	PRINCIPAL ON INVESTMENTS	2,190,113,000.00	9,696,645,000.00	9,667,997,000.00	2,218,761,000.00
1611	DISCOUNT ON PURCHASE	(1,059,162.85)	1,059,162.85	9,708,534.06	(9,708,534.06)
1612	PREMIUM ON PURCHASE	11,113,477.66	0.00	11,113,477.66	0.00
1613	AMORTIZATION DISC/PREM	(9,401,023.72)	11,268,192.75	1,840,789.10	26,379.93
	<b>TOTAL ASSETS</b>	<b>2,505,622,628.75</b>	<b>19,398,667,346.03</b>	<b>19,507,029,087.66</b>	<b>2,397,260,887.12</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	2,525,337,753.36	117,358,808.30	5,156,635.24	2,413,135,580.30
	<b>TOTAL LIABILITIES</b>	<b>2,525,337,753.36</b>	<b>117,358,808.30</b>	<b>5,156,635.24</b>	<b>2,413,135,580.30</b>
	<b>TOTAL NET ASSETS</b>	<b>(19,715,124.61)</b>	<b>19,516,026,154.33</b>	<b>19,512,185,722.90</b>	<b>(15,874,693.18)</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	(90,830,453.52)	0.00	0.00	(90,830,453.52)
	<b>TOTAL CAPITAL</b>	<b>(90,830,453.52)</b>	<b>0.00</b>	<b>0.00</b>	<b>(90,830,453.52)</b>
<b>INCOME</b>					
5311	INTEREST ON INVESTMENTS	31,281,887.33	15,567,551.67	18,601,938.21	34,316,273.87
5750	TRANSFER FROM EPA/NON-INVESTED	1,257,536,500.00	0.00	0.00	1,257,536,500.00
5800	CORPORATE ENVIRONMENTAL	867,235.00	0.00	0.00	867,235.00
5900	COST RECOVERIES	73,342,128.06	2,284,486.67	3,005,434.36	74,063,075.75
5320	FINES & PENALTIES	2,852,999.65	125,400.83	90,617.86	2,818,216.68
5311	AMORTIZATION/ACCRETION	(6,465,802.13)	12,954,266.76	12,327,355.60	(7,092,713.29)
	<b>TOTAL INCOME</b>	<b>1,359,414,947.91</b>	<b>30,931,705.93</b>	<b>34,025,346.03</b>	<b>1,362,508,588.01</b>
<b>EXPENSES</b>					
5765	TRANSFERS TO EPA	1,257,536,500.00	116,612,016.97	117,358,808.30	1,256,789,708.67
5765	TRANSFER TO CDC	30,763,119.00	0.00	0.00	30,763,119.00
	<b>TOTAL EXPENSE</b>	<b>1,288,299,619.00</b>	<b>116,612,016.97</b>	<b>117,358,808.30</b>	<b>1,287,552,827.67</b>
	<b>TOTAL EQUITY</b>	<b>(19,715,124.61)</b>	<b>147,543,722.90</b>	<b>151,384,154.33</b>	<b>(15,874,693.18)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>19,663,569,877.23</b>	<b>19,663,569,877.23</b>	<b>0.00</b>

**Hazardous Substance Trust Fund - Iron Mountain  
20X81451  
Trial Balance (Final-Unaudited)  
August 31, 2004 Through September 30, 2004**

RUN DATE: 10/12/04

RUN TIME: 14:15:29

GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>				
1010 CASH	785.19	57,165,574.81	57,166,000.00	360.00
1340 ACCRUED INCOME RECEIVABLE	28,056.62	11,427.94	1,060.71	38,423.85
1610 PRINCIPAL ON INVESTMENTS	8,208,000.00	57,166,000.00	57,162,000.00	8,212,000.00
1611 DISCOUNT ON PURCHASE	(2,501.25)	0.00	0.00	(2,501.25)
1612 PREMIUM ON PURCHASE	8,032.51	0.00	0.00	8,032.51
1613 AMORTIZATION DISC/PREM	(404.32)	97.43	136.83	(443.72)
<b>TOTAL ASSETS</b>	<b>8,241,968.75</b>	<b>114,343,100.18</b>	<b>114,329,197.54</b>	<b>8,255,871.39</b>
<b>LIABILITIES</b>				
2150 LIABILITY FOR ALLOCATION	0.00	0.00	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL NET ASSETS</b>	<b>8,241,968.75</b>	<b>114,343,100.18</b>	<b>114,329,197.54</b>	<b>8,255,871.39</b>
<b>CAPITAL</b>				
3310 PRIOR UNDISTRIBUTED INC	8,099,996.11	0.00	0.00	8,099,996.11
<b>TOTAL CAPITAL</b>	<b>8,099,996.11</b>	<b>0.00</b>	<b>0.00</b>	<b>8,099,996.11</b>
<b>INCOME</b>				
5311 INTEREST ON INVESTMENTS	142,320.92	1,060.71	15,002.75	156,262.96
5311 AMORTIZATION/ACCRETION	(348.28)	136.83	97.43	(387.68)
<b>TOTAL INCOME</b>	<b>141,972.64</b>	<b>1,197.54</b>	<b>15,100.18</b>	<b>155,875.28</b>
<b>TOTAL EQUITY</b>	<b>8,241,968.75</b>	<b>1,197.54</b>	<b>15,100.18</b>	<b>8,255,871.39</b>
<b>BALANCE</b>	<b>0.00</b>	<b>114,344,297.72</b>	<b>114,344,297.72</b>	<b>0.00</b>

**Hazardous Substance Trust Fund - Consolidated**  
**20X8145**  
**Balance Sheet (Final-Unaudited)**  
**September 30, 2004**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	188,182,401.25		\$	188,182,401.25
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**Receivables**

Interest Receivable	\$	38,423.85		\$	38,423.85
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**Investments**

Principal On Investments	\$	2,226,973,000.00			
Discount on Purchase		(9,711,035.31)			
Premium on Purchase		8,032.51			
Amortization Discount		28,457.91			
Amortization Premium		(2,521.70)			
Net Investments	\$			\$	2,217,295,933.41
<b>TOTAL ASSETS</b>	<b>\$</b>			<b>\$</b>	<b>2,405,516,758.51</b>

**LIABILITIES & EQUITY**

**Liabilities**

Other Liabilities	\$	2,413,135,580.30		\$	2,413,135,580.30
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**Equity**

Beginning Balance	\$	(82,730,457.41)			
Net Change	\$	75,111,635.62			
Total Equity	\$			\$	(7,618,821.79)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$</b>			<b>\$</b>	<b>2,405,516,758.51</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: October 12, 2004

**Hazardous Substance Trust Fund - Hazardous Superfund  
20X8145  
Balance Sheet (Final-Unaudited)  
September 30, 2004**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	188,182,041.25		\$	188,182,041.25
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**Receivables**

Interest Receivable	\$	0.00		\$	0.00
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**Investments**

Principal On Investments	\$	2,218,761,000.00			
Discount on Purchase		(9,708,534.06)			
Premium on Purchase		0.00			
Amortization Discount		26,379.93			
Amortization Premium		0.00			
Net Investments	\$			\$	2,209,078,845.87
<b>TOTAL ASSETS</b>	<b>\$</b>			<b>\$</b>	<b>2,397,260,887.12</b>

**LIABILITIES & EQUITY**

**Liabilities**

Other Liabilities	\$	2,413,135,580.30		\$	2,413,135,580.30
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**Equity**

Beginning Balance	\$	(90,830,453.52)			
Net Change	\$	74,955,760.34			
Total Equity	\$			\$	(15,874,693.18)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$</b>			<b>\$</b>	<b>2,397,260,887.12</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: October 12, 2004

**Hazardous Substance Trust Fund - Iron Mountain  
20X81451  
Balance Sheet (Final-Unaudited)  
September 30, 2004**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	360.00	\$	360.00
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**Receivables**

Interest Receivable	\$	38,423.85	\$	38,423.85
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**Investments**

Principal On Investments	\$	8,212,000.00		
Discount on Purchase		(2,501.25)		
Premium on Purchase		8,032.51		
Amortization Discount		2,077.98		
Amortization Premium		(2,521.70)		
Net Investments	\$		\$	8,217,087.54
<b>TOTAL ASSETS</b>	<b>\$</b>		<b>\$</b>	<b>8,255,871.39</b>

**LIABILITIES & EQUITY**

**Liabilities**

Other Liabilities	\$	0.00	\$	0.00
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**Equity**

Beginning Balance	\$	8,099,996.11		
Net Change	\$	155,875.28		
Total Equity	\$		\$	8,255,871.39
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$</b>		<b>\$</b>	<b>8,255,871.39</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: October 12, 2004



**Hazardous Substance Trust Fund - Consolidated  
20X8145  
Income Statement (Final-Unaudited)  
October 1, 2003 Through September 30, 2004**

**RECEIPTS**

	Current Month	Year-To-Date
<b>Revenue</b>		
Corporate Environmental	0.00	867,235.00
Cost Recoveries	720,947.69	74,063,075.75
Fines & Penalties	(34,782.97)	2,818,216.68
Transfers from EPA/Non-Invested	0.00	1,257,536,500.00
Net Revenue	\$ 686,164.72	\$ 1,335,285,027.43
<b>Investment Income</b>		
1 Interest on Investments	2,421,378.02	27,379,435.86
Subtotal Investment Income	2,421,378.02	27,379,435.86
Net Receipts	\$ 3,107,542.74	\$ 1,362,664,463.29

**NONEXPENDITURE TRANSFERS**

Transfers to EPA	(746,791.33)	1,256,789,708.67
Transfers to CDC	0.00	30,763,119.00
Subtotal NonExpenditures	(746,791.33)	1,287,552,827.67
<b>NET INCREASE/(DECREASE)</b>	<b>\$ 3,854,334.07</b>	<b>\$ 75,111,635.62</b>

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

	CURRENT MONTH	FY TOTAL
Interest on Investments - Cash Basis	\$ 422,327.01	\$ 37,576,418.58

**Hazardous Substance Trust Fund - Hazardous Superfund  
20X8145  
Income Statement (Final-Unaudited)  
October 1, 2003 Through September 30, 2004**

**RECEIPTS**

	Current Month	Year-To-Date
<b>Revenue</b>		
Corporate Environmental	0.00	867,235.00
Cost Recoveries	720,947.69	74,063,075.75
Fines & Penalties	(34,782.97)	2,818,216.68
Transfers from EPA/Non-Invested	0.00	1,257,536,500.00
Net Revenue	<u>\$ 686,164.72</u>	<u>\$ 1,335,285,027.43</u>
<b>Investment Income</b>		
1 Interest on Investments	<u>2,407,475.38</u>	<u>27,223,560.58</u>
Subtotal Investment Income	<u>2,407,475.38</u>	<u>27,223,560.58</u>
Net Receipts	<u>\$ 3,093,640.10</u>	<u>\$ 1,362,508,588.01</u>
<b>NONEXPENDITURE TRANSFERS</b>		
Transfers to EPA	(746,791.33)	1,256,789,708.67
Transfers to CDC	0.00	30,763,119.00
Subtotal NonExpenditures	<u>(746,791.33)</u>	<u>1,287,552,827.67</u>
<b>NET INCREASE/(DECREASE)</b>	<u><b>\$ 3,840,431.43</b></u>	<u><b>\$ 74,955,760.34</b></u>

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

	CURRENT MONTH	FY TOTAL
Interest on Investments - Cash Basis \$	17,058,567.17 \$	37,422,100.28

**Hazardous Substance Trust Fund - Iron Mountain  
20X81451  
Income Statement (Final-Unaudited)  
October 1, 2003 Through September 30, 2004**

**RECEIPTS**

	Current Month	Year-To-Date
<b>Revenue</b>		
Net Revenue	\$ 0.00	\$ 0.00
<b>Investment Income</b>		
1 Interest on Investments	13,902.64	155,875.28
Subtotal Investment Income	<u>13,902.64</u>	<u>155,875.28</u>
Net Receipts	\$ <u>13,902.64</u>	\$ <u>155,875.28</u>
<b>NONEXPENDITURE TRANSFERS</b>		
Subtotal NonExpenditures	0.00	0.00
<b>NET INCREASE/(DECREASE)</b>	<b>\$ <u><u>13,902.64</u></u></b>	<b>\$ <u><u>155,875.28</u></u></b>

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

	CURRENT MONTH	FY TOTAL
Interest on Investments - Cash Basis	\$ 3,574.81	\$ 154,318.30

**Hazardous Substance Trust Fund  
Final-Unaudited  
Budget Reconciliation (Final-Unaudited)  
September 30, 2004**

<u>Security Number/ Account Number</u>	<u>Title</u>	<u>Amount</u>
One Days	Interest on Investments (Cash)	37,576,418.58
532001	Fines & Penalties	2,818,216.68
575023	Transfer from EPA - Noninvested	1,257,536,500.00
580032	Corporate Environmental	867,235.00
590008	Cost Recoveries	74,063,075.75
<b>4114</b>	<b>Appropriated Trust Fund Receipts</b>	<u><u>1,372,861,446.01</u></u>
<b>4382</b>	<b>Temporary Reduction-New Budget Authority</b>	<u><u>(7,463,500.00)</u></u>
<b>4384</b>	<b>Rescinded Amts Approp From Specific Treas Mgd Trust Fund Fd TAFS Desig by Treas as "Available"</b>	<b>(8,273,800.00)</b>
	Less entry to bring authority rescinded in prior year forward as current year authority	8,273,800.00
		<u><u>0.00</u></u>
<b>4166</b>	<b>Allocations of Realized Authority - To Be Transferred from Invested Balances (Payable)</b>	<u><u>(2,413,135,580.30)</u></u>
	Transfers to EPA (Actual Cash Transfers)	(1,454,459,670.90)
	Transfers to CDC (Actual Cash Transfers)	(19,701,319.00)
	Transfers to CDC from Non-Invested	0.00
<b>4167</b>	<b>Allocations of Realized Authority - Transferred from Invested Balances</b>	<u><u>(1,474,160,989.90)</u></u>
<b>4902</b>	<b>Delivered Orders - Obligations, Paid</b>	<u><u>0.00</u></u>
<b>4201</b>	<b>Total Actual Resources - Collected Beg Bal</b>	<u><u>2,506,743,909.83</u></u>
<b>4394</b>	<b>Receipts Not Available for Obligation Upon Collection-Beg Bal</b>	<b>(101,273,632.70)</b>
<b>4114</b>	<b>Appropriated Trust Fund Receipts</b>	1,372,861,446.01
<b>4167</b>	<b>Allocations of Realized Authority - Transferred from Invested Balances - 5765 Total</b>	<b>(1,295,016,327.67)</b>
	Rescinded amount made available - Closing 43	8,273,800.00
<b>4394</b>	<b>Receipts Not Available for Obligation Upon Collection-End Bal</b>	<u><u>15,154,714.36</u></u>
	Fund Balance with Treasury	188,182,401.25
	Investments at Par	2,226,973,000.00
	Less: Discount @ Purchase	(9,711,035.31)
	Less: Payable to EPA	(2,413,135,580.30)
	<b>Total Net Assets</b>	<u><u>(7,691,214.36)</u></u>
<b>EDIT CHECK</b>	<b>(Total Assets=4394+4382)</b>	<u><u>7,691,214.36</u></u>
		<u><u>0.00</u></u>

**Hazardous Substance Trust Fund**  
**20X8145**  
**Budget Reconciliation Summary (Final-Unaudited)**  
**September 30, 2004**

<u>Account Number</u>		<u>Amount</u>
4114	Appropriated Trust Fund Receipts	1,372,861,446.01
4382	Temporary Reduction-New Budget Authority	(7,463,500.00)
4166	Treasury-Managed Trust Fund Distribution of Realized Authority- TO BE TRANSFERRED	(2,413,135,580.30)
4167	Allocations of Realized Authority - Transferred from Invested Balances	(1,474,160,989.90)
4384	Rescinded Amts Approp From Specific Treas Mgd Trust Fund TAFS Desig by Treas as "Available"	0.00
4394	Receipts not Available for Oblig Upon Collection	15,154,714.36
4201	Total Actual Resources - Collected	2,506,743,909.83
		<hr/> <u>0.00</u> <hr/>

**Hazardous Substance Trust Fund**  
**20X8145**  
**FACTS II Adjusted Trial Balance (Final-Unaudited)**  
**September 30, 2004**

<u>SGL Account</u>	<u>Beginning/ Ending Balance</u>	<u>Amount</u>
1010	E	188,182,041.25
1610	B	2,507,927,000.00
1610	E	2,226,973,000.00
1611	E	(9,711,035.31)
4114	E	1,372,861,446.01
4382	E	(7,463,500.00)
4166	B	(2,599,743,742.53)
4166	E	(2,413,135,580.30)
4167	E	(1,454,459,670.90) EPA
4167	E	(19,701,319.00) CDC
4201	B	2,506,743,909.83
4201	E	2,506,743,909.83
4384	B	(8,273,800.00)
4384	E	0.00
4394	B	101,273,632.70
4394	E	15,154,714.36
4902	E	0.00
		0.00

Hazardous Substance Trust Fund  
20X8145  
Post Closing Budget Reconciliation Summary (Final-Unaudited)  
September 30, 2004

<u>Account Number</u>		<u>Amount</u>
4166	Treasury-Managed Trust Fund Distribution of Realized Authority- TO BE TRANSFERRED	(2,413,135,580.30)
4384	Rescinded Amts Approp From Specific Treas Mgd Trust Fund TAFS Desig by Treas as "Available"	(7,463,500.00)
4394	Receipts not Available for Oblig Upon Collection	15,154,714.36
4201	Total Actual Resources - Collected	2,405,444,365.94
		<hr/> <hr/> <u>0.00</u>

**Hazardous Substance Trust Fund  
20X8145  
Modified Cash Basis Trial Balance (Final-Unaudited)  
August 31, 2004 Through September 30, 2004**

G/L ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	MODIFIED CASH BASIS ADJUSTING DEBITS	MODIFIED CASH BASIS ADJUSTING CREDITS	MODIFIED CASH BASIS ENDING BALANCE
<b>ASSETS</b>								
1010	CASH	301,892,105.07	9,744,258,031.35	9,857,967,735.17	188,182,401.25	0.00	0.00	188,182,401.25
1340	ACCRUED INCOME RECEIVABLE	12,993,074.40	2,613,961.83	15,568,612.38	38,423.85	0.00	0.00	38,423.85
1610	PRINCIPAL ON INVESTMENTS	2,198,321,000.00	9,753,811,000.00	9,725,159,000.00	2,226,973,000.00	0.00	0.00	2,226,973,000.00
1611	DISCOUNT ON PURCHASE	(1,061,664.10)	1,059,162.85	9,708,534.06	(9,711,035.31)	0.00	0.00	(9,711,035.31)
1612	PREMIUM ON PURCHASE	11,121,510.17	0.00	11,113,477.66	8,032.51	0.00	0.00	8,032.51
1613	AMORTIZATION DISC/PREM	(9,401,428.04)	11,268,290.18	1,840,925.93	25,936.21	0.00	0.00	25,936.21
	<b>TOTAL ASSETS</b>	<b>2,513,864,597.50</b>	<b>19,513,010,446.21</b>	<b>19,621,358,285.20</b>	<b>2,405,516,758.51</b>	<b>0.00</b>	<b>0.00</b>	<b>2,405,516,758.51</b>
<b>LIABILITIES</b>								
2150	LIABILITY FOR ALLOCATION	2,525,337,753.36	117,358,808.30	5,156,635.24	2,413,135,580.30	2,413,135,580.30	0.00	0.00
	<b>TOTAL LIABILITIES</b>	<b>2,525,337,753.36</b>	<b>117,358,808.30</b>	<b>5,156,635.24</b>	<b>2,413,135,580.30</b>	<b>2,413,135,580.30</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL NET ASSETS</b>	<b>(11,473,155.86)</b>	<b>19,630,369,254.51</b>	<b>19,626,514,920.44</b>	<b>(7,618,821.79)</b>	<b>2,413,135,580.30</b>	<b>0.00</b>	<b>2,405,516,758.51</b>
<b>CAPITAL</b>								
3310	PRIOR UNDISTRIBUTED INC	(82,730,457.41)	0.00	0.00	(82,730,457.41)	3,241,135,580.30	1,2,599,743,742.53	103,877,704.82
	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	0.00	3,241,135,580.30	2,413,135,580.30
	<b>TOTAL CAPITAL</b>	<b>(82,730,457.41)</b>	<b>0.00</b>	<b>0.00</b>	<b>(82,730,457.41)</b>	<b>2,413,135,580.30</b>	<b>5,012,879,322.83</b>	<b>2,517,013,285.12</b>
<b>INCOME</b>								
5311	INTEREST ON INVESTMENTS	31,424,208.25	15,568,612.38	18,616,940.96	34,472,536.83	0.00	0.00	34,472,536.83
5750	TRANSFER FROM EPA/NON-INVESTED	1,257,536,500.00	0.00	0.00	1,257,536,500.00	0.00	0.00	1,257,536,500.00
5800	CORPORATE ENVIRONMENTAL	867,235.00	0.00	0.00	867,235.00	0.00	0.00	867,235.00
5900	COST RECOVERIES	73,342,128.06	2,284,486.67	3,005,434.36	74,063,075.75	0.00	0.00	74,063,075.75
5320	FINES & PENALTIES	2,852,999.65	125,400.83	90,617.86	2,818,216.68	0.00	0.00	2,818,216.68
5311	AMORTIZATION/ACCRETION	(6,466,150.41)	12,954,403.59	12,327,453.03	(7,093,100.97)	0.00	0.00	(7,093,100.97)
	<b>TOTAL INCOME</b>	<b>1,359,556,920.55</b>	<b>30,932,903.47</b>	<b>34,040,446.21</b>	<b>1,362,664,463.29</b>	<b>0.00</b>	<b>0.00</b>	<b>1,362,664,463.29</b>
<b>EXPENSES</b>								
5765	TRANSFERS TO EPA	1,257,536,500.00	116,612,016.97	117,358,808.30	1,256,789,708.67	1,2,599,743,742.53	2,2,402,073,780.30	1,454,459,670.90
5765	TRANSFER TO CDC	30,763,119.00	0.00	0.00	30,763,119.00	0.00	2,11,061,800.00	19,701,319.00
	<b>TOTAL EXPENSES</b>	<b>1,288,299,619.00</b>	<b>116,612,016.97</b>	<b>117,358,808.30</b>	<b>1,287,552,827.67</b>	<b>2,599,743,742.53</b>	<b>2,413,135,580.30</b>	<b>1,474,160,989.90</b>
	<b>TOTAL EQUITY</b>	<b>(11,473,155.86)</b>	<b>147,544,920.44</b>	<b>151,399,254.51</b>	<b>(7,618,821.79)</b>	<b>5,012,879,322.83</b>	<b>7,426,014,903.13</b>	<b>2,405,516,758.51</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>19,777,914,174.95</b>	<b>19,777,914,174.95</b>	<b>0.00</b>	<b>7,426,014,903.13</b>	<b>7,426,014,903.13</b>	<b>0.00</b>

**Footnotes**

- 1 To reverse the FY 2003 year end payable figure of \$2,599,743,742.53 to convert the "Transfers to EPA" account into a cash basis figure.
- 2 To reverse the current payable of \$2,413,135,580.30 to convert the "Transfers to EPA and Transfers to CDC" account into a cash basis figure.
- 3 To reclassify the current payable of \$2,413,135,580.30 as "Program Agency Equity".



**Hazardous Substance Trust Fund  
20X8145  
Schedule of Assets & Liabilities (Final-Unaudited)  
September 30, 2004**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$ <u>188,182,401.25</u>	\$ 188,182,401.25
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**Receivables**

Interest Receivable	\$ <u>38,423.85</u>	\$ 38,423.85
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**Investments**

Principal On Investments	\$ <u>2,217,295,933.41</u>	
Net Investments		\$ <u>2,217,295,933.41</u>
<b>TOTAL ASSETS</b>		<b>\$ <u><u>2,405,516,758.51</u></u></b>

**LIABILITIES**

**Program Agency Equity**

Available	\$ <u>2,413,135,580.30</u>	\$ 2,413,135,580.30
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Other

Beginning Balance	\$ 103,877,704.82	
Net Change	\$ <u>(111,496,526.61)</u>	

Total Equity	\$ <u>(7,618,821.79)</u>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>\$ <u><u>2,405,516,758.51</u></u></b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: October 12, 2004

**Hazardous Substance Trust Fund  
20X8145  
Schedule of Activity (Final-Unaudited)  
October 1, 2003 Through September 30, 2004**

**REVENUES**

	<b>Year-To-Date</b>
1 Interest Revenue	27,379,435.86
Penalties, Fines, and Administrative Fees	2,818,216.68
Donated Revenue	
Transfers In from Program Agencies	1,257,536,500.00
Tax Revenue	867,235.00
Tax Refunds	
Cost Recoveries	74,063,075.75
Other Income	
<b>Total Revenues</b>	<b>\$ 1,362,664,463.29</b>

**DISPOSITION OF REVENUES**

2 Transfers to Program Agencies	\$ 1,474,160,989.90
Reimbursements to Treasury Bureaus and the General Fund	
<b>Total Disposition of Revenues</b>	<b>\$ 1,474,160,989.90</b>
	<b>\$ (111,496,526.61)</b>

Footnotes

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

Interest on Investments: Cash Basis	\$	37,576,418.58
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2 Non-expenditure transfers are reported on the cash basis.