

# Hazardous Substance

20X8145

## Table of Contents

|   | <b>Page(s)</b> |
|---|----------------|
| Noteworthy News                           | 2              |
| Trial Balance(s)                          | 3-5            |
| Balance Sheet(s)                          | 6-8            |
| Income Statement(s)                       | 9-11           |
| Budget Reconciliation                     | 12             |
| Budget Reconciliation Summary             | 13             |
| FACTS II Information                      | 14             |
| Attest Adjusted Trial Balance             | 15             |
| Attest Schedule of Assets and Liabilities | 16             |
| Attest Schedule of Activity               | 17             |

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# **Hazardous Substance**

**20X8145**

## **Noteworthy News**

- 1 The FACTSII window for the first quarter of FY 2005 opens January 13th.**
- 2 FY 2005 authority net of the recission totaled \$1,247,476,704.00, and was recorded during December 2004.**
- 3 FY 2005 appropriation in the amount of \$1,071,766,125.00 was recorded during December. This amount does not get invested.**

**Hazardous Substance Trust Fund - Consolidated  
20X8145  
Trial Balance (Final)  
November 30, 2004 Through December 31, 2004**

RUN DATE: 01/25/05  
RUN TIME: 15:51:00

| GENERAL LEDGER ACCOUNT              | BEGINNING<br>BALANCE    | TOTAL<br>DEBITS          | TOTAL<br>CREDITS         | ENDING<br>BALANCE       |
|-------------------------------------|-------------------------|--------------------------|--------------------------|-------------------------|
| <b>ASSETS</b>                       |                         |                          |                          |                         |
| 1010 CASH                           | 175,684,356.41          | 13,595,360,181.70        | 12,667,591,936.26        | 1,103,452,601.85        |
| 1340 ACCRUED INCOME RECEIVABLE      | 4,591,246.74            | 2,583,692.09             | 248,812.94               | 6,926,125.89            |
| 1610 PRINCIPAL ON INVESTMENTS       | 2,226,746,000.00        | 12,524,183,000.00        | 12,517,632,000.00        | 2,233,297,000.00        |
| 1611 DISCOUNT ON PURCHASE           | (9,711,035.31)          | 0.00                     | 0.00                     | (9,711,035.31)          |
| 1612 PREMIUM ON PURCHASE            | 8,032.51                | 0.00                     | 0.00                     | 8,032.51                |
| 1613 AMORTIZATION DISC/PREM         | 1,638,066.34            | 821,703.30               | 144.76                   | 2,459,624.88            |
| <b>TOTAL ASSETS</b>                 | <b>2,398,956,666.69</b> | <b>26,122,948,577.09</b> | <b>25,185,472,893.96</b> | <b>3,336,432,349.82</b> |
| <b>LIABILITIES</b>                  |                         |                          |                          |                         |
| 2150 LIABILITY FOR ALLOCATION       | 2,217,135,580.30        | 152,990,916.56           | 1,257,537,000.00         | 3,321,681,663.74        |
| <b>TOTAL LIABILITIES</b>            | <b>2,217,135,580.30</b> | <b>152,990,916.56</b>    | <b>1,257,537,000.00</b>  | <b>3,321,681,663.74</b> |
| <b>TOTAL NET ASSETS</b>             | <b>181,821,086.39</b>   | <b>26,275,939,493.65</b> | <b>26,443,009,893.96</b> | <b>14,750,686.08</b>    |
| <b>CAPITAL</b>                      |                         |                          |                          |                         |
| 3310 PRIOR UNDISTRIBUTED INC        | (7,618,821.79)          | 0.00                     | 0.00                     | (7,618,821.79)          |
| <b>TOTAL CAPITAL</b>                | <b>(7,618,821.79)</b>   | <b>0.00</b>              | <b>0.00</b>              | <b>(7,618,821.79)</b>   |
| <b>INCOME</b>                       |                         |                          |                          |                         |
| 5311 INTEREST ON INVESTMENTS        | 6,260,919.64            | 248,812.94               | 3,545,781.79             | 9,557,888.49            |
| 5750 TRANSFER FROM EPA/NON-INVESTEC | 175,710,579.00          | 0.00                     | 1,071,766,125.00         | 1,247,476,704.00        |
| 5900 COST RECOVERIES                | 5,761,752.67            | 478,315.70               | 4,997,296.76             | 10,280,733.73           |
| 5320 FINES & PENALTIES              | 94,526.74               | 0.00                     | 2,670.24                 | 97,196.98               |
| 5311 AMORTIZATION/ACCRETION         | 1,612,130.13            | 144.76                   | 821,703.30               | 2,433,688.67            |
| <b>TOTAL INCOME</b>                 | <b>189,439,908.18</b>   | <b>727,273.40</b>        | <b>1,081,133,577.09</b>  | <b>1,269,846,211.87</b> |
| <b>EXPENSES</b>                     |                         |                          |                          |                         |
| 5765 TRANSFERS TO EPA               | 0.00                    | 1,400,467,620.56         | 152,990,916.56           | 1,247,476,704.00        |
| <b>TOTAL EXPENSES</b>               | <b>0.00</b>             | <b>1,400,467,620.56</b>  | <b>152,990,916.56</b>    | <b>1,247,476,704.00</b> |
| <b>TOTAL EQUITY</b>                 | <b>181,821,086.39</b>   | <b>1,401,194,893.96</b>  | <b>1,234,124,493.65</b>  | <b>14,750,686.08</b>    |
| <b>BALANCE</b>                      | <b>0.00</b>             | <b>27,677,134,387.61</b> | <b>27,677,134,387.61</b> | <b>0.00</b>             |

**Hazardous Substance Trust Fund - Hazardous Superfund  
20X8145  
Trial Balance (Final)  
November 30, 2004 Through December 31, 2004**

RUN DATE: 01/25/05  
RUN TIME: 15:51:00

| GENERAL LEDGER ACCOUNT |                              | BEGINNING<br>BALANCE    | TOTAL<br>DEBITS          | TOTAL<br>CREDITS         | ENDING<br>BALANCE       |
|------------------------|------------------------------|-------------------------|--------------------------|--------------------------|-------------------------|
| <b>ASSETS</b>          |                              |                         |                          |                          |                         |
| 1010                   | CASH                         | 175,684,131.43          | 13,531,506,274.34        | 12,603,737,936.26        | 1,103,452,469.51        |
| 1340                   | ACCRUED INCOME RECEIVABLE    | 4,573,131.87            | 2,571,594.42             | 247,543.79               | 6,897,182.50            |
| 1610                   | PRINCIPAL ON INVESTMENTS     | 2,218,484,000.00        | 12,460,329,000.00        | 12,453,783,000.00        | 2,225,030,000.00        |
| 1611                   | DISCOUNT ON PURCHASE         | (9,708,534.06)          | 0.00                     | 0.00                     | (9,708,534.06)          |
| 1613                   | AMORTIZATION DISC/PREM       | 1,638,591.91            | 821,602.18               | 0.00                     | 2,460,194.09            |
|                        | <b>TOTAL ASSETS</b>          | <b>2,390,671,321.15</b> | <b>25,995,228,470.94</b> | <b>25,057,768,480.05</b> | <b>3,328,131,312.04</b> |
| <b>LIABILITIES</b>     |                              |                         |                          |                          |                         |
| 2150                   | LIABILITY FOR ALLOCATION     | 2,217,135,580.30        | 152,990,916.56           | 1,257,537,000.00         | 3,321,681,663.74        |
|                        | <b>TOTAL LIABILITIES</b>     | <b>2,217,135,580.30</b> | <b>152,990,916.56</b>    | <b>1,257,537,000.00</b>  | <b>3,321,681,663.74</b> |
|                        | <b>TOTAL NET ASSETS</b>      | <b>173,535,740.85</b>   | <b>26,148,219,387.50</b> | <b>26,315,305,480.05</b> | <b>6,449,648.30</b>     |
| <b>CAPITAL</b>         |                              |                         |                          |                          |                         |
| 3310                   | PRIOR UNDISTRIBUTED INC      | (15,874,693.18)         | 0.00                     | 0.00                     | (15,874,693.18)         |
|                        | <b>TOTAL CAPITAL</b>         | <b>(15,874,693.18)</b>  | <b>0.00</b>              | <b>0.00</b>              | <b>(15,874,693.18)</b>  |
| <b>INCOME</b>          |                              |                         |                          |                          |                         |
| 5311                   | INTEREST ON INVESTMENTS      | 6,231,363.64            | 247,543.79               | 3,528,776.76             | 9,512,596.61            |
| 5750                   | TRANSFER FROM EPA/NON-INVEST | 175,710,579.00          | 0.00                     | 1,071,766,125.00         | 1,247,476,704.00        |
| 5900                   | COST RECOVERIES              | 5,761,752.67            | 478,315.70               | 4,997,296.76             | 10,280,733.73           |
| 5320                   | FINES & PENALTIES            | 94,526.74               | 0.00                     | 2,670.24                 | 97,196.98               |
| 5311                   | AMORTIZATION/ACCRETION       | 1,612,211.98            | 0.00                     | 821,602.18               | 2,433,814.16            |
|                        | <b>TOTAL INCOME</b>          | <b>189,410,434.03</b>   | <b>725,859.49</b>        | <b>1,081,116,470.94</b>  | <b>1,269,801,045.48</b> |
| <b>EXPENSES</b>        |                              |                         |                          |                          |                         |
| 5765                   | TRANSFERS TO EPA             | 0.00                    | 1,400,467,620.56         | 152,990,916.56           | 1,247,476,704.00        |
|                        | <b>TOTAL EXPENSES</b>        | <b>0.00</b>             | <b>1,400,467,620.56</b>  | <b>152,990,916.56</b>    | <b>1,247,476,704.00</b> |
|                        | <b>TOTAL EQUITY</b>          | <b>173,535,740.85</b>   | <b>1,401,193,480.05</b>  | <b>1,234,107,387.50</b>  | <b>6,449,648.30</b>     |
|                        | <b>BALANCE</b>               | <b>0.00</b>             | <b>27,549,412,867.55</b> | <b>27,549,412,867.55</b> | <b>0.00</b>             |

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

RUN DATE: 01/25/05

RUN TIME: 15:51:00

| GENERAL LEDGER ACCOUNT         | BEGINNING<br>BALANCE | TOTAL<br>DEBITS       | TOTAL<br>CREDITS      | ENDING<br>BALANCE   |
|--------------------------------|----------------------|-----------------------|-----------------------|---------------------|
| <b>ASSETS</b>                  |                      |                       |                       |                     |
| 1010 CASH                      | 224.98               | 63,853,907.36         | 63,854,000.00         | 132.34              |
| 1340 ACCRUED INCOME RECEIVABLE | 18,114.87            | 12,097.67             | 1,269.15              | 28,943.39           |
| 1610 PRINCIPAL ON INVESTMENTS  | 8,262,000.00         | 63,854,000.00         | 63,849,000.00         | 8,267,000.00        |
| 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    | (525.57)             | 101.12                | 144.76                | (569.21)            |
| <b>TOTAL ASSETS</b>            | <b>8,285,345.54</b>  | <b>127,720,106.15</b> | <b>127,704,413.91</b> | <b>8,301,037.78</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>8,285,345.54</b>  | <b>127,720,106.15</b> | <b>127,704,413.91</b> | <b>8,301,037.78</b> |
| <b>CAPITAL</b>                 |                      |                       |                       |                     |
| 3310 PRIOR UNDISTRIBUTED INC   | 8,255,871.39         | 0.00                  | 0.00                  | 8,255,871.39        |
| <b>TOTAL CAPITAL</b>           | <b>8,255,871.39</b>  | <b>0.00</b>           | <b>0.00</b>           | <b>8,255,871.39</b> |
| <b>INCOME</b>                  |                      |                       |                       |                     |
| 5311 INTEREST ON INVESTMENTS   | 29,556.00            | 1,269.15              | 17,005.03             | 45,291.88           |
| 5311 AMORTIZATION/ACCRETION    | (81.85)              | 144.76                | 101.12                | (125.49)            |
| <b>TOTAL INCOME</b>            | <b>29,474.15</b>     | <b>1,413.91</b>       | <b>17,106.15</b>      | <b>45,166.39</b>    |
| <b>TOTAL EQUITY</b>            | <b>8,285,345.54</b>  | <b>1,413.91</b>       | <b>17,106.15</b>      | <b>8,301,037.78</b> |
| <b>BALANCE</b>                 | <b>0.00</b>          | <b>127,721,520.06</b> | <b>127,721,520.06</b> | <b>0.00</b>         |

**Hazardous Substance Trust Fund - Consolidated**  
**20X8145**  
**Balance Sheet (Final)**  
**December 31, 2004**

**ASSETS**

**Undisbursed Balances**

|                                |    |                         |    |                  |
|--------------------------------|----|-------------------------|----|------------------|
| Funds Available for Investment | \$ | <u>1,103,452,601.85</u> | \$ | 1,103,452,601.85 |
|--------------------------------|----|-------------------------|----|------------------|

**Receivables**

|                     |    |                     |    |              |
|---------------------|----|---------------------|----|--------------|
| Interest Receivable | \$ | <u>6,926,125.89</u> | \$ | 6,926,125.89 |
|---------------------|----|---------------------|----|--------------|

**Investments**

|                          |    |                   |           |                                       |
|--------------------------|----|-------------------|-----------|---------------------------------------|
| Principal On Investments | \$ | 2,233,297,000.00  |           |                                       |
| Discount on Purchase     |    | (9,711,035.31)    |           |                                       |
| Premium on Purchase      |    | 8,032.51          |           |                                       |
| Amortization Discount    |    | 2,462,591.04      |           |                                       |
| Amortization Premium     |    | <u>(2,966.16)</u> |           |                                       |
| Net Investments          | \$ |                   | \$        | <u>2,226,053,622.08</u>               |
| <b>TOTAL ASSETS</b>      |    |                   | <b>\$</b> | <b><u><u>3,336,432,349.82</u></u></b> |

**LIABILITIES & EQUITY**

**Liabilities**

|                   |    |                         |    |                  |
|-------------------|----|-------------------------|----|------------------|
| Other Liabilities | \$ | <u>3,321,681,663.74</u> | \$ | 3,321,681,663.74 |
|-------------------|----|-------------------------|----|------------------|

**Equity**

|                                       |    |                      |           |                                       |
|---------------------------------------|----|----------------------|-----------|---------------------------------------|
| Beginning Balance                     | \$ | (7,618,821.79)       |           |                                       |
| Net Change                            | \$ | <u>22,369,507.87</u> |           |                                       |
| Total Equity                          | \$ |                      | \$        | <u>14,750,686.08</u>                  |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> |    |                      | <b>\$</b> | <b><u><u>3,336,432,349.82</u></u></b> |

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: January 25, 2005

**Hazardous Substance Trust Fund - Hazardous Superfund  
20X8145  
Balance Sheet (Final)  
December 31, 2004**

**ASSETS**

**Undisbursed Balances**

|                                |    |                  |  |    |                  |
|--------------------------------|----|------------------|--|----|------------------|
| Funds Available for Investment | \$ | 1,103,452,469.51 |  | \$ | 1,103,452,469.51 |
|--------------------------------|----|------------------|--|----|------------------|

**Receivables**

|                     |    |              |  |    |              |
|---------------------|----|--------------|--|----|--------------|
| Interest Receivable | \$ | 6,897,182.50 |  | \$ | 6,897,182.50 |
|---------------------|----|--------------|--|----|--------------|

**Investments**

|                          |    |                  |  |  |  |
|--------------------------|----|------------------|--|--|--|
| Principal On Investments | \$ | 2,225,030,000.00 |  |  |  |
| Discount on Purchase     |    | (9,708,534.06)   |  |  |  |
| Amortization Discount    |    | 2,460,194.09     |  |  |  |
| Amortization Premium     |    | 0.00             |  |  |  |

|                 |    |                  |  |    |                  |
|-----------------|----|------------------|--|----|------------------|
| Net Investments | \$ | 2,217,781,660.03 |  | \$ | 2,217,781,660.03 |
|-----------------|----|------------------|--|----|------------------|

|                     |           |                         |  |           |                         |
|---------------------|-----------|-------------------------|--|-----------|-------------------------|
| <b>TOTAL ASSETS</b> | <b>\$</b> | <b>3,328,131,312.04</b> |  | <b>\$</b> | <b>3,328,131,312.04</b> |
|---------------------|-----------|-------------------------|--|-----------|-------------------------|

**LIABILITIES & EQUITY**

**Liabilities**

|                   |    |                  |  |    |                  |
|-------------------|----|------------------|--|----|------------------|
| Other Liabilities | \$ | 3,321,681,663.74 |  | \$ | 3,321,681,663.74 |
|-------------------|----|------------------|--|----|------------------|

**Equity**

|                   |    |                 |  |  |  |
|-------------------|----|-----------------|--|--|--|
| Beginning Balance | \$ | (15,874,693.18) |  |  |  |
| Net Change        | \$ | 22,324,341.48   |  |  |  |

|              |    |              |  |    |              |
|--------------|----|--------------|--|----|--------------|
| Total Equity | \$ | 6,449,648.30 |  | \$ | 6,449,648.30 |
|--------------|----|--------------|--|----|--------------|

|                                       |           |                         |  |           |                         |
|---------------------------------------|-----------|-------------------------|--|-----------|-------------------------|
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>\$</b> | <b>3,328,131,312.04</b> |  | <b>\$</b> | <b>3,328,131,312.04</b> |
|---------------------------------------|-----------|-------------------------|--|-----------|-------------------------|

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: January 25, 2005

**Hazardous Substance Trust Fund - Iron Mountain  
20X81451  
Balance Sheet (Final)  
December 31, 2004**

**ASSETS**

**Undisbursed Balances**

|                                |    |        |    |        |
|--------------------------------|----|--------|----|--------|
| Funds Available for Investment | \$ | 132.34 | \$ | 132.34 |
|--------------------------------|----|--------|----|--------|

**Receivables**

|                     |    |           |    |           |
|---------------------|----|-----------|----|-----------|
| Interest Receivable | \$ | 28,943.39 | \$ | 28,943.39 |
|---------------------|----|-----------|----|-----------|

**Investments**

|                          |    |              |    |                     |
|--------------------------|----|--------------|----|---------------------|
| Principal On Investments | \$ | 8,267,000.00 |    |                     |
| Discount on Purchase     |    | (2,501.25)   |    |                     |
| Premium on Purchase      |    | 8,032.51     |    |                     |
| Amortization Discount    |    | 2,396.95     |    |                     |
| Amortization Premium     |    | (2,966.16)   |    |                     |
| Net Investments          | \$ |              | \$ | 8,271,962.05        |
| <b>TOTAL ASSETS</b>      |    |              | \$ | <b>8,301,037.78</b> |

**LIABILITIES & EQUITY**

**Liabilities**

|                   |    |      |    |      |
|-------------------|----|------|----|------|
| Other Liabilities | \$ | 0.00 | \$ | 0.00 |
|-------------------|----|------|----|------|

**Equity**

|                                       |    |              |    |                     |
|---------------------------------------|----|--------------|----|---------------------|
| Beginning Balance                     | \$ | 8,255,871.39 |    |                     |
| Net Change                            | \$ | 45,166.39    |    |                     |
| Total Equity                          | \$ |              | \$ | 8,301,037.78        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> |    |              | \$ | <b>8,301,037.78</b> |

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: January 25, 2005



**Hazardous Substance Trust Fund - Consolidated  
20X8145  
Income Statement (Final)  
October 1, 2004 Through December 31, 2004**

**RECEIPTS**

|                                 | <b>Current Month</b>       | <b>Year-To-Date</b>        |
|---------------------------------|----------------------------|----------------------------|
| <b>Revenue</b>                  |                            |                            |
| Cost Recoveries                 | 4,518,981.06               | 10,280,733.73              |
| Fines & Penalties               | 2,670.24                   | 97,196.98                  |
| Transfers from EPA/Non-Invested | 1,071,766,125.00           | 1,247,476,704.00           |
| Net Revenue                     | <u>\$ 1,076,287,776.30</u> | <u>\$ 1,257,854,634.71</u> |
| <b>Investment Income</b>        |                            |                            |
| 1 Interest on Investments       | <u>4,118,527.39</u>        | <u>11,991,577.16</u>       |
| Subtotal Investment Income      | <u>4,118,527.39</u>        | <u>11,991,577.16</u>       |
| Net Receipts                    | <u>\$ 1,080,406,303.69</u> | <u>\$ 1,269,846,211.87</u> |

**NONEXPENDITURE TRANSFERS**

|                                |                                   |                                |
|--------------------------------|-----------------------------------|--------------------------------|
| Transfers to EPA               | 1,247,476,704.00                  | 1,247,476,704.00               |
| <b>NET INCREASE/(DECREASE)</b> | <u><u>\$ (167,070,400.31)</u></u> | <u><u>\$ 22,369,507.87</u></u> |

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

|                                      | <b>CURRENT MONTH</b> | <b>FY TOTAL</b>        |
|--------------------------------------|----------------------|------------------------|
| Interest on Investments - Cash Basis | <b>\$ 962,089.70</b> | <b>\$ 2,670,186.45</b> |

**Hazardous Substance Trust Fund - Hazardous Superfund  
20X8145  
Income Statement (Final)  
October 1, 2004 Through December 31, 2004**

**RECEIPTS**

|                                 | <b>Current Month</b>              | <b>Year-To-Date</b>            |
|---------------------------------|-----------------------------------|--------------------------------|
| <b>Revenue</b>                  |                                   |                                |
| Cost Recoveries                 | 4,518,981.06                      | 10,280,733.73                  |
| Fines & Penalties               | 2,670.24                          | 97,196.98                      |
| Transfers from EPA/Non-Invested | 1,071,766,125.00                  | 1,247,476,704.00               |
| Net Revenue                     | <u>\$ 1,076,287,776.30</u>        | <u>\$ 1,257,854,634.71</u>     |
| <b>Investment Income</b>        |                                   |                                |
| 1 Interest on Investments       | 4,102,835.15                      | 11,946,410.77                  |
| Subtotal Investment Income      | <u>4,102,835.15</u>               | <u>11,946,410.77</u>           |
| Net Receipts                    | <u>\$ 1,080,390,611.45</u>        | <u>\$ 1,269,801,045.48</u>     |
| <b>NONEXPENDITURE TRANSFERS</b> |                                   |                                |
| Transfers to EPA                | 1,247,476,704.00                  | 1,247,476,704.00               |
| <b>NET INCREASE/(DECREASE)</b>  | <u><u>\$ (167,086,092.55)</u></u> | <u><u>\$ 22,324,341.48</u></u> |

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

|   | <b>CURRENT MONTH</b> | <b>FY TOTAL</b>        |
|---|----------------------|------------------------|
| <b>Interest on Investments - Cash Basis</b> | <b>\$ 957,182.34</b> | <b>\$ 2,615,414.11</b> |

**Hazardous Substance Trust Fund - Iron Mountain  
20X81451  
Income Statement (Final)  
October 1, 2004 Through December 31, 2004**

**RECEIPTS**

|                                 | Current Month                     | Year-To-Date                      |
|---------------------------------|-----------------------------------|-----------------------------------|
| <b>Revenue</b>                  |                                   |                                   |
| Net Revenue                     | \$ 0.00                           | \$ 0.00                           |
| <b>Investment Income</b>        |                                   |                                   |
| 1 Interest on Investments       | 15,692.24                         | 45,166.39                         |
| Subtotal Investment Income      | <u>15,692.24</u>                  | <u>45,166.39</u>                  |
| Net Receipts                    | \$ <u>15,692.24</u>               | \$ <u>45,166.39</u>               |
| <b>NONEXPENDITURE TRANSFERS</b> |                                   |                                   |
| Subtotal NonExpenditures        | 0.00                              | 0.00                              |
| <b>NET INCREASE/(DECREASE)</b>  | <b>\$ <u><u>15,692.24</u></u></b> | <b>\$ <u><u>45,166.39</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 | \$ 4,907.36   | \$ 54,772.34 |

**Hazardous Substance Trust Fund  
20X8145  
Budget Reconciliation (Final)  
December 31, 2004**

| <u>Security Number/<br/>Account Number</u> | <u>Title</u>  | <u>M/D</u> | <u>Amount</u>                    |
|--|---|------------|----------------------------------|
| One Days                                   | Interest on Investments (Cash)  |            | 2,670,186.45                     |
| 532001                                     | Fines & Penalties   |            | 97,196.98                        |
| 575023                                     | Transfer from EPA - Noninvested   |            | 1,247,476,704.00                 |
| 590008                                     | Cost Recoveries   |            | 10,280,733.73                    |
|  | Less: Receipts Designated as Special Interest Receipts<br>(Information Supplied by EPA Budget Office) | M          | 0.00                             |
| <b>4114</b>                                | <b>Appropriated Trust Fund Receipts</b>   | D          | <u><u>1,260,524,821.16</u></u>   |
|  | Payable to CDC  |            | (6,061,800.00)                   |
| <b>4127</b>                                | <b>Amts Approp F/Spec Treas Mgd Trust Fund - Payable</b>  | D          | <u><u>(6,061,800.00)</u></u>     |
|  | Transfers to CDC  |            | (5,000,000.00)                   |
| <b>4129</b>                                | <b>Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out</b>  | D          | <u><u>(5,000,000.00)</u></u>     |
|  | Payable to EPA from Special Interest  |            | (140,101,040.97)                 |
| <b>4166</b>                                | <b>Allocations of Realized Authority - To Be Transferred<br/>from Invested Balances (Payable)</b>     | M          | <u><u>(140,101,040.97)</u></u>   |
|  | Transfers to EPA from Special Interest  |            | 0.00                             |
| <b>4167</b>                                | <b>Allocations of Realized Authority - Transferred<br/>from Invested Balances</b>                     | M          | <u><u>0.00</u></u>               |
|  | Payable to EPA  |            | (3,175,518,822.77)               |
| <b>4166</b>                                | <b>Allocations of Realized Authority - To Be Transferred<br/>from Invested Balances (Payable)</b>     | D          | <u><u>(3,175,518,822.77)</u></u> |
|  | Transfers to EPA (Actual Cash Transfers)  |            | (333,930,620.56)                 |
| <b>4167</b>                                | <b>Allocations of Realized Authority - Transferred<br/>from Invested Balances</b>                     | D          | <u><u>(333,930,620.56)</u></u>   |
| <b>4201</b>                                | <b>Total Actual Resources - Collected Beg Bal</b>   |            | <u><u>2,405,444,365.94</u></u>   |
| <b>4394</b>                                | <b>Receipts Not Available for Obligation<br/>Upon Collection-Beg Bal</b>                              |            | (7,691,214.36)                   |
| One Days                                   | Interest on Investments (Cash)  |            | 2,670,186.45                     |
| 532001                                     | Fines & Penalties   |            | 97,196.98                        |
| 575023                                     | Transfer from EPA - Noninvested   |            | 1,247,476,704.00                 |
| 590008                                     | Cost Recoveries   |            | 10,280,733.73                    |
| 576511                                     | Current Year Authority  |            | (1,247,476,704.00)               |
| <b>4394</b>                                | <b>Receipts Not Available for Obligation<br/>Upon Collection-End Bal</b>                              | D          | <u><u>(5,356,902.80)</u></u> *** |
| 1010                                       | Fund Balance with Treasury  |            | 1,103,452,601.85                 |
| 1610                                       | Investments at Par  |            | 2,233,297,000.00                 |
| 1611                                       | Less: Discount @ Purchase   |            | (9,711,035.31)                   |
| 2150                                       | Less: Total Liabilities   |            | (3,321,681,663.74)               |
|  | <b>Total Net Assets</b>   |            | <u><u>5,356,902.80</u></u>       |
| <b>EDIT CHECK</b>                          | <b>(Total Assets=4394)</b>  |            | <u><u>(5,356,902.80)</u></u>     |
|  |   |            | <u><u>0.00</u></u>               |

\*\*\* - This assumes that any increase in Special Interest Receipts are offset by increases in Special Interest Authority.

**Hazardous Substance Trust Fund**  
**20X8145**  
**Budget Reconciliation Summary (Final)**  
**December 31, 2004**

| <u>Account Number</u> |  | <u>M/D</u> | <u>Amount</u>      |
|-----------------------|--|------------|--------------------|
| 4114                  | Appropriated Trust Fund Receipts   | D          | 1,260,524,821.16   |
| 4114                  | Appropriated Trust Fund Receipts   | M          | 0.00               |
| 4127                  | Amts Approp F/Spec Treas Mgd Trust Fund - Payable                                    | D          | (6,061,800.00)     |
| 4129                  | Amts Approp F/Spec Treas Mgd Trust Fund - Transferred                                | D          | (5,000,000.00)     |
| 4166                  | Treasury-Managed Trust Fund Distribution of Realized Authority-<br>TO BE TRANSFERRED | D          | (3,175,518,822.77) |
| 4167                  | Allocations of Realized Authority - Transferred<br>from Invested Balances            | D          | (333,930,620.56)   |
| 4166                  | Treasury-Managed Trust Fund Distribution of Realized Authority-<br>TO BE TRANSFERRED | M          | (140,101,040.97)   |
| 4167                  | Allocations of Realized Authority - Transferred<br>from Invested Balances            | M          | 0.00               |
| 4394                  | Receipts not Available for Oblig Upon Collection                                     | D          | (5,356,902.80)     |
| 4201                  | Total Actual Resources - Collected   |            | 2,405,444,365.94   |
|                       |  |            | 0.00               |

**Hazardous Substance Trust Fund**  
**20X8145**  
**FACTS II Adjusted Trial Balance (Final)**  
**December 31, 2004**

| <u>SGL Account</u> | <u>Beginning/<br/>Ending Balance</u> | <u>M/D</u> | <u>Amount</u>             |
|--------------------|--------------------------------------|------------|---------------------------|
| 1010               | E                                    |            | 1,103,452,601.85          |
| 1610               | B                                    |            | 2,226,973,000.00          |
| 1610               | E                                    |            | 2,233,297,000.00          |
| 1611               | E                                    |            | (9,711,035.31)            |
| 4114               | E                                    | D          | 1,260,524,821.16          |
| 4114               | E                                    | M          | 0.00                      |
| 4127               | B                                    | D          | (11,061,800.00)           |
| 4127               | E                                    | D          | (6,061,800.00) CDC        |
| 4129               | E                                    | D          | (5,000,000.00) CDC        |
| 4166               | B                                    | D          | (2,261,972,739.33) EPA    |
| 4166               | E                                    | D          | (3,175,518,822.77) EPA    |
| 4166               | B                                    | M          | (140,101,040.97) EPA - SI |
| 4166               | E                                    | M          | (140,101,040.97) EPA - SI |
| 4167               | E                                    | D          | (333,930,620.56) EPA      |
| 4167               | E                                    | M          | 0.00 EPA - SI             |
| 4201               | B                                    |            | 2,405,444,365.94          |
| 4201               | E                                    |            | 2,405,444,365.94          |
| 4394               | B                                    | D          | 7,691,214.36              |
| 4394               | E                                    | D          | (5,356,902.80)            |
|                    |                                      |            | <u><u>(0.00)</u></u>      |

**Hazardous Substance Trust Fund  
20X8145  
Modified Cash Basis Trial Balance (Final)  
November 30, 2004 Through December 31, 2004**

| G/L<br>ACCT #      | DESCRIPTION                    | BEGINNING<br>BALANCE    | TOTAL<br>DEBITS          | TOTAL<br>CREDITS         | ENDING<br>BALANCE       | MODIFIED<br>CASH BASIS<br>ADJUSTING<br>DEBITS | MODIFIED<br>CASH BASIS<br>ADJUSTING<br>CREDITS | MODIFIED<br>CASH BASIS<br>ENDING<br>BALANCE |
|--------------------|--------------------------------|-------------------------|--------------------------|--------------------------|-------------------------|---|--|---|
| <b>ASSETS</b>      |                                |                         |                          |                          |                         |   |  |   |
| 1010               | CASH                           | 175,684,356.41          | 13,595,360,181.70        | 12,667,591,936.26        | 1,103,452,601.85        | 0.00  | 0.00   | 1,103,452,601.85                            |
| 1340               | ACCRUED INCOME RECEIVABLE      | 4,591,246.74            | 2,583,692.09             | 248,812.94               | 6,926,125.89            | 0.00  | 0.00   | 6,926,125.89                                |
| 1610               | PRINCIPAL ON INVESTMENTS       | 2,226,746,000.00        | 12,524,183,000.00        | 12,517,632,000.00        | 2,233,297,000.00        | 0.00  | 0.00   | 2,233,297,000.00                            |
| 1611               | DISCOUNT ON PURCHASE           | (9,711,035.31)          | 0.00                     | 0.00                     | (9,711,035.31)          | 0.00  | 0.00   | (9,711,035.31)                              |
| 1612               | PREMIUM ON PURCHASE            | 8,032.51                | 0.00                     | 0.00                     | 8,032.51                | 0.00  | 0.00   | 8,032.51                                    |
| 1613               | AMORTIZATION DISC/PREM         | 1,638,066.34            | 821,703.30               | 144.76                   | 2,459,624.88            | 0.00  | 0.00   | 2,459,624.88                                |
|                    | <b>TOTAL ASSETS</b>            | <b>2,398,956,666.69</b> | <b>26,122,948,577.09</b> | <b>25,185,472,893.96</b> | <b>3,336,432,349.82</b> | <b>0.00</b>                                   | <b>0.00</b>                                    | <b>3,336,432,349.82</b>                     |
| <b>LIABILITIES</b> |                                |                         |                          |                          |                         |   |  |   |
| 2150               | LIABILITY FOR ALLOCATION       | 2,217,135,580.30        | 152,990,916.56           | 1,257,537,000.00         | 3,321,681,663.74        | 2 3,321,681,663.74                            | 0.00   | 0.00  |
|                    | <b>TOTAL LIABILITIES</b>       | <b>2,217,135,580.30</b> | <b>152,990,916.56</b>    | <b>1,257,537,000.00</b>  | <b>3,321,681,663.74</b> | <b>3,321,681,663.74</b>                       | <b>0.00</b>                                    | <b>0.00</b>                                 |
|                    | <b>TOTAL NET ASSETS</b>        | <b>181,821,086.39</b>   | <b>26,275,939,493.65</b> | <b>26,443,009,893.96</b> | <b>14,750,686.08</b>    | <b>3,321,681,663.74</b>                       | <b>0.00</b>                                    | <b>3,336,432,349.82</b>                     |
| <b>CAPITAL</b>     |                                |                         |                          |                          |                         |   |  |   |
| 3310               | PRIOR UNDISTRIBUTED INC        | (7,618,821.79)          | 0.00                     | 0.00                     | (7,618,821.79)          | 3 3,321,681,663.74                            | 1 2,413,135,580.30                             | (916,164,905.23)                            |
|                    | PROGRAM AGENCY EQUITY          | 0.00                    | 0.00                     | 0.00                     | 0.00                    | 0.00  | 3 3,321,681,663.74                             | 3,321,681,663.74                            |
|                    | <b>TOTAL CAPITAL</b>           | <b>(7,618,821.79)</b>   | <b>0.00</b>              | <b>0.00</b>              | <b>(7,618,821.79)</b>   | <b>3,321,681,663.74</b>                       | <b>5,734,817,244.04</b>                        | <b>2,405,516,758.51</b>                     |
| <b>INCOME</b>      |                                |                         |                          |                          |                         |   |  |   |
| 5311               | INTEREST ON INVESTMENTS        | 6,260,919.64            | 248,812.94               | 3,545,781.79             | 9,557,888.49            | 0.00  | 0.00   | 9,557,888.49                                |
| 5750               | TRANSFER FROM EPA/NON-INVESTED | 175,710,579.00          | 0.00                     | 1,071,766,125.00         | 1,247,476,704.00        | 0.00  | 0.00   | 1,247,476,704.00                            |
| 5900               | COST RECOVERIES                | 5,761,752.67            | 478,315.70               | 4,997,296.76             | 10,280,733.73           | 0.00  | 0.00   | 10,280,733.73                               |
| 5320               | FINES & PENALTIES              | 94,526.74               | 0.00                     | 2,670.24                 | 97,196.98               | 0.00  | 0.00   | 97,196.98                                   |
| 5311               | AMORTIZATION/ACCRETION         | 1,612,130.13            | 144.76                   | 821,703.30               | 2,433,688.67            | 0.00  | 0.00   | 2,433,688.67                                |
|                    | <b>TOTAL INCOME</b>            | <b>189,439,908.18</b>   | <b>727,273.40</b>        | <b>1,081,133,577.09</b>  | <b>1,269,846,211.87</b> | <b>0.00</b>                                   | <b>0.00</b>                                    | <b>1,269,846,211.87</b>                     |
| <b>EXPENSES</b>    |                                |                         |                          |                          |                         |   |  |   |
| 5765               | TRANSFERS TO EPA               | 0.00                    | 1,400,467,620.56         | 152,990,916.56           | 1,247,476,704.00        | 1 2,402,073,780.30                            | 2 3,315,619,863.74                             | 333,930,620.56                              |
| 5765               | TRANSFERS TO CDC               | 0.00                    | 0.00                     | 0.00                     | 0.00                    | 1 11,061,800.00                               | 2 6,061,800.00                                 | 5,000,000.00                                |
|                    | <b>TOTAL EXPENSES</b>          | <b>0.00</b>             | <b>1,400,467,620.56</b>  | <b>152,990,916.56</b>    | <b>1,247,476,704.00</b> | <b>2,413,135,580.30</b>                       | <b>3,321,681,663.74</b>                        | <b>338,930,620.56</b>                       |
|                    | <b>TOTAL EQUITY</b>            | <b>181,821,086.39</b>   | <b>1,401,194,893.96</b>  | <b>1,234,124,493.65</b>  | <b>14,750,686.08</b>    | <b>5,734,817,244.04</b>                       | <b>9,056,498,907.78</b>                        | <b>3,336,432,349.82</b>                     |
|                    | <b>BALANCE</b>                 | <b>0.00</b>             | <b>27,677,134,387.61</b> | <b>27,677,134,387.61</b> | <b>0.00</b>             | <b>9,056,498,907.78</b>                       | <b>9,056,498,907.78</b>                        | <b>0.00</b>                                 |

**Footnotes**

1 To reverse the FY 2004 year end payable figure of \$2,413,135,580.30 to convert the "Transfers to EPA" account into a cash basis figure.

2 To reverse the current payable of \$3,321,681,663.74 to convert the "Transfers to EPA and Transfers to CDC" account into a cash basis figure.

3 To reclassify the current payable of \$3,321,681,663.74 as "Program Agency Equity".

**Hazardous Substance Trust Fund  
20X8145  
Schedule of Assets & Liabilities (Final)  
December 31, 2004**

**ASSETS**

**Undisbursed Balances**

|                                |    |                         |                     |
|--------------------------------|----|-------------------------|---------------------|
| Funds Available for Investment | \$ | <u>1,103,452,601.85</u> | \$ 1,103,452,601.85 |
|--------------------------------|----|-------------------------|---------------------|

**Receivables**

|                     |    |                     |                 |
|---------------------|----|---------------------|-----------------|
| Interest Receivable | \$ | <u>6,926,125.89</u> | \$ 6,926,125.89 |
|---------------------|----|---------------------|-----------------|

**Investments**

|                          |    |                         |  |
|--------------------------|----|-------------------------|--|
| Principal On Investments | \$ | <u>2,226,053,622.08</u> |  |
| Net Investments          | \$ | <u>2,226,053,622.08</u> |  |

|                     |           |                                       |  |
|---------------------|-----------|---------------------------------------|--|
| <b>TOTAL ASSETS</b> | <b>\$</b> | <b><u><u>3,336,432,349.82</u></u></b> |  |
|---------------------|-----------|---------------------------------------|--|

**LIABILITIES**

**Program Agency Equity**

|           |    |                         |                     |
|-----------|----|-------------------------|---------------------|
| Available | \$ | <u>3,321,681,663.74</u> | \$ 3,321,681,663.74 |
|-----------|----|-------------------------|---------------------|

Other

|                   |    |                       |  |
|-------------------|----|-----------------------|--|
| Beginning Balance | \$ | (916,164,905.23)      |  |
| Net Change        | \$ | <u>930,915,591.31</u> |  |

|              |    |                      |  |
|--------------|----|----------------------|--|
| Total Equity | \$ | <u>14,750,686.08</u> |  |
|--------------|----|----------------------|--|

|                                       |           |                                       |  |
|---------------------------------------|-----------|---------------------------------------|--|
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>\$</b> | <b><u><u>3,336,432,349.82</u></u></b> |  |
|---------------------------------------|-----------|---------------------------------------|--|

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: January 25, 2005



**Hazardous Substance Trust Fund  
20X8145  
Schedule of Activity (Final)  
October 1, 2004 Through December 31, 2004**

**REVENUES**

|   | <b>Year-To-Date</b>        |
|---|----------------------------|
| 1 Interest Revenue                        | 11,991,577.16              |
| Penalties, Fines, and Administrative Fees | 97,196.98                  |
| Donated Revenue                           |                            |
| Transfers In from Program Agencies        | 1,247,476,704.00           |
| Tax Revenue                               |                            |
| Tax Refunds                               |                            |
| Cost Recoveries                           | 10,280,733.73              |
| Other Income                              |                            |
| <b>Total Revenues</b>                     | <b>\$ 1,269,846,211.87</b> |

**DISPOSITION OF REVENUES**

|  |                          |
|--|--------------------------|
| 2 Transfers to Program Agencies                            | \$ 338,930,620.56        |
| Reimbursements to Treasury Bureaus and the<br>General Fund |                          |
| <b>Total Disposition of Revenues</b>                       | <b>\$ 338,930,620.56</b> |
|  | <b>\$ 930,915,591.31</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 | \$ | 2,670,186.45 |
|-------------------------------------|----|--------------|

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