

# 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 reporting window opens July 14, 2004 and closes August 5.

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

RUN DATE: 07/26/04

RUN TIME: 10:18:47

| G/L<br>ACCT#       | DESCRIPTION                    | BEGINNING<br>BALANCE    | TOTAL<br>DEBITS          | TOTAL<br>CREDITS         | ENDING<br>BALANCE       |
|--------------------|--------------------------------|-------------------------|--------------------------|--------------------------|-------------------------|
| <b>ASSETS</b>      |                                |                         |                          |                          |                         |
| 1010               | CASH                           | 691,798,929.04          | 6,460,656,509.36         | 6,461,476,334.65         | 690,979,103.75          |
| 1340               | ACCRUED INCOME RECEIVABLE      | 5,212,782.87            | 2,628,297.44             | 101,129.92               | 7,739,950.39            |
| 1610               | PRINCIPAL ON INVESTMENTS       | 2,188,143,000.00        | 6,325,664,000.00         | 6,453,834,000.00         | 2,059,973,000.00        |
| 1611               | DISCOUNT ON PURCHASE           | (1,061,664.10)          | 0.00                     | 0.00                     | (1,061,664.10)          |
| 1612               | PREMIUM ON PURCHASE            | 11,121,510.17           | 0.00                     | 0.00                     | 11,121,510.17           |
| 1613               | AMORTIZATION DISC/PREM         | (7,445,066.46)          | 175,100.60               | 812,171.23               | (8,082,137.09)          |
|                    | <b>TOTAL ASSETS</b>            | <b>2,887,769,491.52</b> | <b>12,789,123,907.40</b> | <b>12,916,223,635.80</b> | <b>2,760,669,763.12</b> |
| <b>LIABILITIES</b> |                                |                         |                          |                          |                         |
| 2150               | LIABILITY FOR ALLOCATION       | 2,929,150,088.01        | 135,812,334.65           | 0.00                     | 2,793,337,753.36        |
|                    | <b>TOTAL LIABILITIES</b>       | <b>2,929,150,088.01</b> | <b>135,812,334.65</b>    | <b>0.00</b>              | <b>2,793,337,753.36</b> |
|                    | <b>TOTAL NET ASSETS</b>        | <b>(41,380,596.49)</b>  | <b>12,924,936,242.05</b> | <b>12,916,223,635.80</b> | <b>(32,667,990.24)</b>  |
| <b>CAPITAL</b>     |                                |                         |                          |                          |                         |
| 3310               | PRIOR UNDISTRIBUTED INC        | (82,730,457.41)         | 0.00                     | 0.00                     | (82,730,457.41)         |
|                    | <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        | 22,624,647.67           | 101,129.92               | 2,908,900.94             | 25,432,418.69           |
| 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                | 51,085,287.15           | 0.00                     | 6,085,091.61             | 57,170,378.76           |
| 5320               | FINES & PENALTIES              | 2,045,598.93            | 0.00                     | 456,814.25               | 2,502,413.18            |
| 5311               | AMORTIZATION/ACCRETION         | (4,509,788.83)          | 812,171.23               | 175,100.60               | (5,146,859.46)          |
|                    | <b>TOTAL INCOME</b>            | <b>1,329,649,479.92</b> | <b>913,301.15</b>        | <b>9,625,907.40</b>      | <b>1,338,362,086.17</b> |
| <b>EXPENSES</b>    |                                |                         |                          |                          |                         |
| 5765               | TRANSFERS TO EPA               | 1,257,536,500.00        | 121,111,015.65           | 121,111,015.65           | 1,257,536,500.00        |
| 5765               | TRANSFER TO CDC                | 30,763,119.00           | 14,701,319.00            | 14,701,319.00            | 30,763,119.00           |
|                    | <b>TOTAL EXPENSES</b>          | <b>1,288,299,619.00</b> | <b>135,812,334.65</b>    | <b>135,812,334.65</b>    | <b>1,288,299,619.00</b> |
|                    | <b>TOTAL EQUITY</b>            | <b>(41,380,596.49)</b>  | <b>136,725,635.80</b>    | <b>145,438,242.05</b>    | <b>(32,667,990.24)</b>  |

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

RUN DATE: 07/26/04

RUN TIME: 10:18:47

| GENERAL LEDGER ACCOUNT |                           | BEGINNING<br>BALANCE | TOTAL<br>DEBITS       | TOTAL<br>CREDITS      | ENDING<br>BALANCE   |
|------------------------|---------------------------|----------------------|-----------------------|-----------------------|---------------------|
| <b>ASSETS</b>          |                           |                      |                       |                       |                     |
| 1010                   | CASH                      | 907.80               | 56,505,456.54         | 56,506,000.00         | 364.34              |
| 1340                   | ACCRUED INCOME RECEIVABLE | 18,543.38            | 11,072.03             | 884.74                | 28,730.67           |
| 1610                   | PRINCIPAL ON INVESTMENTS  | 8,177,000.00         | 56,506,000.00         | 56,503,000.00         | 8,180,000.00        |
| 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    | (286.81)             | 98.11                 | 135.86                | (324.56)            |
|                        | <b>TOTAL ASSETS</b>       | <b>8,201,695.63</b>  | <b>113,022,626.68</b> | <b>113,010,020.60</b> | <b>8,214,301.71</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>8,201,695.63</b>  | <b>113,022,626.68</b> | <b>113,010,020.60</b> | <b>8,214,301.71</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   | 101,930.29           | 884.74                | 13,528.57             | 114,574.12          |
| 5311                   | AMORTIZATION/ACCRETION    | (230.77)             | 135.86                | 98.11                 | (268.52)            |
|                        | <b>TOTAL INCOME</b>       | <b>101,699.52</b>    | <b>1,020.60</b>       | <b>13,626.68</b>      | <b>114,305.60</b>   |
|                        | <b>TOTAL EQUITY</b>       | <b>8,201,695.63</b>  | <b>1,020.60</b>       | <b>13,626.68</b>      | <b>8,214,301.71</b> |
|                        | <b>BALANCE</b>            | <b>0.00</b>          | <b>113,023,647.28</b> | <b>113,023,647.28</b> | <b>0.00</b>         |

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

RUN DATE: 07/26/04  
 RUN TIME: 10:18:47

| GENERAL LEDGER ACCOUNT              | BEGINNING<br>BALANCE    | TOTAL<br>DEBITS          | TOTAL<br>CREDITS         | ENDING<br>BALANCE       |
|-------------------------------------|-------------------------|--------------------------|--------------------------|-------------------------|
| <b>ASSETS</b>                       |                         |                          |                          |                         |
| 1010 CASH                           | 691,798,021.24          | 6,404,151,052.82         | 6,404,970,334.65         | 690,978,739.41          |
| 1340 ACCRUED INCOME RECEIVABLE      | 5,194,239.49            | 2,617,225.41             | 100,245.18               | 7,711,219.72            |
| 1610 PRINCIPAL ON INVESTMENTS       | 2,179,966,000.00        | 6,269,158,000.00         | 6,397,331,000.00         | 2,051,793,000.00        |
| 1611 DISCOUNT ON PURCHASE           | (1,059,162.85)          | 0.00                     | 0.00                     | (1,059,162.85)          |
| 1612 PREMIUM ON PURCHASE            | 11,113,477.66           | 0.00                     | 0.00                     | 11,113,477.66           |
| 1613 AMORTIZATION DISC/PREM         | (7,444,779.65)          | 175,002.49               | 812,035.37               | (8,081,812.53)          |
| <b>TOTAL ASSETS</b>                 | <b>2,879,567,795.89</b> | <b>12,676,101,280.72</b> | <b>12,803,213,615.20</b> | <b>2,752,455,461.41</b> |
| <b>LIABILITIES</b>                  |                         |                          |                          |                         |
| 2150 LIABILITY FOR ALLOCATION       | 2,929,150,088.01        | 135,812,334.65           | 0.00                     | 2,793,337,753.36        |
| <b>TOTAL LIABILITIES</b>            | <b>2,929,150,088.01</b> | <b>135,812,334.65</b>    | <b>0.00</b>              | <b>2,793,337,753.36</b> |
| <b>TOTAL NET ASSETS</b>             | <b>(49,582,292.12)</b>  | <b>12,811,913,615.37</b> | <b>12,803,213,615.20</b> | <b>(40,882,291.95)</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        | 22,522,717.38           | 100,245.18               | 2,895,372.37             | 25,317,844.57           |
| 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                | 51,085,287.15           | 0.00                     | 6,085,091.61             | 57,170,378.76           |
| 5320 FINES & PENALTIES              | 2,045,598.93            | 0.00                     | 456,814.25               | 2,502,413.18            |
| 5311 AMORTIZATION/ACCRETION         | (4,509,558.06)          | 812,035.37               | 175,002.49               | (5,146,590.94)          |
| <b>TOTAL INCOME</b>                 | <b>1,329,547,780.40</b> | <b>912,280.55</b>        | <b>9,612,280.72</b>      | <b>1,338,247,780.57</b> |
| <b>EXPENSES</b>                     |                         |                          |                          |                         |
| 5765 TRANSFERS TO EPA               | 1,257,536,500.00        | 121,111,015.65           | 121,111,015.65           | 1,257,536,500.00        |
| 5765 TRANSFER TO CDC                | 30,763,119.00           | 14,701,319.00            | 14,701,319.00            | 30,763,119.00           |
| <b>TOTAL EXPENSES</b>               | <b>1,288,299,619.00</b> | <b>135,812,334.65</b>    | <b>135,812,334.65</b>    | <b>1,288,299,619.00</b> |
| <b>TOTAL EQUITY</b>                 | <b>(49,582,292.12)</b>  | <b>136,724,615.20</b>    | <b>145,424,615.37</b>    | <b>(40,882,291.95)</b>  |
| <b>BALANCE</b>                      | <b>0.00</b>             | <b>12,948,638,230.57</b> | <b>12,948,638,230.57</b> | <b>0.00</b>             |

**Hazardous Substance - Consolidated  
20X8145  
Balance Sheet (Final)  
June 30, 2004**

**ASSETS**

**Undisbursed Balances**

|                                |    |                       |  |                   |
|--------------------------------|----|-----------------------|--|-------------------|
| Funds Available for Investment | \$ | <u>690,979,103.75</u> |  | \$ 690,979,103.75 |
|--------------------------------|----|-----------------------|--|-------------------|

**Receivables**

|                     |    |                     |  |                 |
|---------------------|----|---------------------|--|-----------------|
| Interest Receivable | \$ | <u>7,739,950.39</u> |  | \$ 7,739,950.39 |
|---------------------|----|---------------------|--|-----------------|

**Investments**

|                          |           |                       |  |                                       |
|--------------------------|-----------|-----------------------|--|---------------------------------------|
| Principal On Investments | \$        | 2,059,973,000.00      |  |                                       |
| Discount on Purchase     |           | (1,061,664.10)        |  |                                       |
| Premium on Purchase      |           | 11,121,510.17         |  |                                       |
| Amortization Discount    |           | 565,081.66            |  |                                       |
| Amortization Premium     |           | <u>(8,647,218.75)</u> |  |                                       |
| Net Investments          | \$        |                       |  | <u>2,061,950,708.98</u>               |
| <b>TOTAL ASSETS</b>      | <b>\$</b> |                       |  | <b><u><u>2,760,669,763.12</u></u></b> |

**LIABILITIES & EQUITY**

**Liabilities**

|                   |    |                         |  |                     |
|-------------------|----|-------------------------|--|---------------------|
| Other Liabilities | \$ | <u>2,793,337,753.36</u> |  | \$ 2,793,337,753.36 |
|-------------------|----|-------------------------|--|---------------------|

**Equity**

|                                       |           |                      |  |                                       |
|---------------------------------------|-----------|----------------------|--|---------------------------------------|
| Beginning Balance                     | \$        | (82,730,457.41)      |  |                                       |
| Net Change                            | \$        | <u>50,062,467.17</u> |  |                                       |
| Total Equity                          | \$        |                      |  | <u>(32,667,990.24)</u>                |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>\$</b> |                      |  | <b><u><u>2,760,669,763.12</u></u></b> |

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: July 26, 2004

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

**ASSETS**

**Undisbursed Balances**

|                                |    |        |  |    |        |
|--------------------------------|----|--------|--|----|--------|
| Funds Available for Investment | \$ | 364.34 |  | \$ | 364.34 |
|--------------------------------|----|--------|--|----|--------|

**Receivables**

|                     |    |           |  |    |           |
|---------------------|----|-----------|--|----|-----------|
| Interest Receivable | \$ | 28,730.67 |  | \$ | 28,730.67 |
|---------------------|----|-----------|--|----|-----------|

**Investments**

|                          |    |              |  |    |                     |
|--------------------------|----|--------------|--|----|---------------------|
| Principal On Investments | \$ | 8,180,000.00 |  |    |                     |
| Discount on Purchase     |    | (2,501.25)   |  |    |                     |
| Premium on Purchase      |    | 8,032.51     |  |    |                     |
| Amortization Discount    |    | 1,759.20     |  |    |                     |
| Amortization Premium     |    | (2,083.76)   |  |    |                     |
| Net Investments          | \$ |              |  | \$ | 8,185,206.70        |
| <b>TOTAL ASSETS</b>      |    |              |  | \$ | <b>8,214,301.71</b> |

**LIABILITIES & EQUITY**

**Liabilities**

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

**Equity**

|                                       |    |              |  |    |                     |
|---------------------------------------|----|--------------|--|----|---------------------|
| Beginning Balance                     | \$ | 8,099,996.11 |  |    |                     |
| Net Change                            | \$ | 114,305.60   |  |    |                     |
| Total Equity                          | \$ |              |  | \$ | 8,214,301.71        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> |    |              |  | \$ | <b>8,214,301.71</b> |

Bureau of the Public Debt  
 Office of Public Debt Accounting  
 Trust Fund Management Branch  
 Date: July 26, 2004

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

**ASSETS**

**Undisbursed Balances**

|                                |    |                       |    |                |
|--------------------------------|----|-----------------------|----|----------------|
| Funds Available for Investment | \$ | <u>690,978,739.41</u> | \$ | 690,978,739.41 |
|--------------------------------|----|-----------------------|----|----------------|

**Receivables**

|                     |    |                     |    |              |
|---------------------|----|---------------------|----|--------------|
| Interest Receivable | \$ | <u>7,711,219.72</u> | \$ | 7,711,219.72 |
|---------------------|----|---------------------|----|--------------|

**Investments**

|                          |    |                       |  |  |
|--------------------------|----|-----------------------|--|--|
| Principal On Investments | \$ | 2,051,793,000.00      |  |  |
| Discount on Purchase     |    | (1,059,162.85)        |  |  |
| Premium on Purchase      |    | 11,113,477.66         |  |  |
| Amortization Discount    |    | 563,322.46            |  |  |
| Amortization Premium     |    | <u>(8,645,134.99)</u> |  |  |

|                     |    |                         |    |                                       |
|---------------------|----|-------------------------|----|---------------------------------------|
| Net Investments     | \$ | <u>2,053,765,502.28</u> | \$ | <u>2,053,765,502.28</u>               |
| <b>TOTAL ASSETS</b> |    |                         |    | <b><u><u>2,752,455,461.41</u></u></b> |

**LIABILITIES & EQUITY**

**Liabilities**

|                   |    |                         |    |                  |
|-------------------|----|-------------------------|----|------------------|
| Other Liabilities | \$ | <u>2,793,337,753.36</u> | \$ | 2,793,337,753.36 |
|-------------------|----|-------------------------|----|------------------|

**Equity**

|                   |    |                      |  |  |
|-------------------|----|----------------------|--|--|
| Beginning Balance | \$ | (90,830,453.52)      |  |  |
| Net Change        | \$ | <u>49,948,161.57</u> |  |  |

|                                       |    |                        |    |                                       |
|---------------------------------------|----|------------------------|----|---------------------------------------|
| Total Equity                          | \$ | <u>(40,882,291.95)</u> | \$ | <u>(40,882,291.95)</u>                |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> |    |                        |    | <b><u><u>2,752,455,461.41</u></u></b> |

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: July 26, 2004



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

**RECEIPTS**

|                                 | Current Month          | Year-To-Date               |
|---------------------------------|------------------------|----------------------------|
| <b>Revenue</b>                  |                        |                            |
| Corporate Environmental         | 0.00                   | 867,235.00                 |
| Cost Recoveries                 | 6,085,091.61           | 57,170,378.76              |
| Fines & Penalties               | 456,814.25             | 2,502,413.18               |
| Transfers from EPA/Non-Invested | 0.00                   | 1,257,536,500.00           |
| Net Revenue                     | <u>\$ 6,541,905.86</u> | <u>\$ 1,318,076,526.94</u> |

**Investment Income**

|                            |                        |                            |
|----------------------------|------------------------|----------------------------|
| 1 Interest on Investments  | <u>2,170,700.39</u>    | <u>20,285,559.23</u>       |
| Subtotal Investment Income | <u>2,170,700.39</u>    | <u>20,285,559.23</u>       |
| Net Receipts               | <u>\$ 8,712,606.25</u> | <u>\$ 1,338,362,086.17</u> |

**NONEXPENDITURE TRANSFERS**

|                                |                               |                                |
|--------------------------------|-------------------------------|--------------------------------|
| Transfers to EPA               | 0.00                          | 1,257,536,500.00               |
| Transfers to CDC               | <u>0.00</u>                   | <u>30,763,119.00</u>           |
| Subtotal NonExpenditures       | <u>0.00</u>                   | <u>1,288,299,619.00</u>        |
| <b>NET INCREASE/(DECREASE)</b> | <u><u>\$ 8,712,606.25</u></u> | <u><u>\$ 50,062,467.17</u></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 | \$ 267,384.55 | \$ 19,775,611.05 |

**Hazardous Substance Trust Fund - Iron Mountain  
20X81451  
Income Statement (Final)  
October 1, 2003 Through June 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       | 12,606.08           | 114,305.60           |
| Subtotal Investment Income      | <u>12,606.08</u>    | <u>114,305.60</u>    |
| Net Receipts                    | \$ <u>12,606.08</u> | \$ <u>114,305.60</u> |
| <b>NONEXPENDITURE TRANSFERS</b> |                     |                      |
| Subtotal NonExpenditures        | 0.00                | 0.00                 |
| <b>NET INCREASE/(DECREASE)</b>  | <u>\$ 12,606.08</u> | <u>\$ 114,305.60</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 | \$ 2,456.54   | \$ 122,322.64 |

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

**RECEIPTS**

|                                 | Current Month                 | Year-To-Date                   |
|---------------------------------|-------------------------------|--------------------------------|
| <b>Revenue</b>                  |                               |                                |
| Corporate Environmental         | 0.00                          | 867,235.00                     |
| Cost Recoveries                 | 6,085,091.61                  | 57,170,378.76                  |
| Fines & Penalties               | 456,814.25                    | 2,502,413.18                   |
| Transfers from EPA/Non-Invested | 0.00                          | 1,257,536,500.00               |
| Net Revenue                     | <u>\$ 6,541,905.86</u>        | <u>\$ 1,318,076,526.94</u>     |
| <b>Investment Income</b>        |                               |                                |
| 1 Interest on Investments       | 2,158,094.31                  | 20,171,253.63                  |
| Subtotal Investment Income      | <u>2,158,094.31</u>           | <u>20,171,253.63</u>           |
| Net Receipts                    | <u>\$ 8,700,000.17</u>        | <u>\$ 1,338,247,780.57</u>     |
| <b>NONEXPENDITURE TRANSFERS</b> |                               |                                |
| Transfers to EPA                | 0.00                          | 1,257,536,500.00               |
| Transfers to CDC                | 0.00                          | 30,763,119.00                  |
| Subtotal NonExpenditures        | <u>0.00</u>                   | <u>1,288,299,619.00</u>        |
| <b>NET INCREASE/(DECREASE)</b>  | <u><b>\$ 8,700,000.17</b></u> | <u><b>\$ 49,948,161.57</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             |
|--|----------------------|----------------------|
| <b>Interest on Investments - Cash Basis</b> \$ | <b>278,146.96</b> \$ | <b>19,653,288.41</b> |

**Hazardous Substance Trust Fund  
20X8145  
Budget Reconciliation (Final)  
June 30, 2004**

| <u>Security Number/<br/>Account Number</u> | <u>Title</u>  | <u>Amount</u>                    |
|--|---|----------------------------------|
| One Days                                   | Interest on Investments (Cash)  | 19,775,611.05                    |
| 532001                                     | Fines & Penalties   | 2,502,413.18                     |
| 575023                                     | Transfer from EPA - Noninvested   | 1,257,536,500.00                 |
| 580032                                     | Corporate Environmental   | 867,235.00                       |
| 590008                                     | Cost Recoveries   | 57,170,378.76                    |
| <b>4114</b>                                | <b>Appropriated Trust Fund Receipts</b>   | <u><u>1,337,852,137.99</u></u>   |
| <b>4124</b>                                | <b>Amts Approp from Specific Treas MTF- Payable-Rescinded</b>   | <u><u>(7,463,500.00)</u></u>     |
| <b>4384</b>                                | <b>Rescinded Amts Approp From Specific Treas Mgd Trust Fund<br/>Fd TAFS Desig by Treas as "Available"</b> | <u><u>(8,273,800.00)</u></u>     |
|  | Less entry to bring authority rescinded in prior year forward as<br>current year authority                | 8,273,800.00                     |
|  |   | <u><u>0.00</u></u>               |
| <b>4166</b>                                | <b>Allocations of Realized Authority - To Be Transferred<br/>from Invested Balances (Payable)</b>         | <u><u>(2,793,337,753.36)</u></u> |
|  | Transfers to EPA (Actual Cash Transfers)  | (1,075,004,289.17)               |
|  | 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<br/>from Invested Balances</b>                         | <u><u>(1,094,705,608.17)</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<br/>Upon Collection-Beg Bal</b>                                  | <u><u>(101,273,632.70)</u></u>   |
| <b>4114</b>                                | <b>Appropriated Trust Fund Receipts</b>   | 1,337,852,137.99                 |
| <b>4167</b>                                | <b>Allocations of Realized Authority - Transferred<br/>from Invested Balances - 5765 Total</b>            | <u><u>(1,295,763,119.00)</u></u> |
|  | Rescinded amount made available - Closing 43  | 8,273,800.00                     |
| <b>4394</b>                                | <b>Receipts Not Available for Obligation<br/>Upon Collection-End Bal</b>                                  | <u><u>50,910,813.71</u></u>      |
|  | Fund Balance with Treasury  | 690,979,103.75                   |
|  | Investments at Par  | 2,059,973,000.00                 |
|  | Less: Discount @ Purchase   | (1,061,664.10)                   |
|  | Less: Payable to EPA  | (2,793,337,753.36)               |
|  | <b>Total Net Assets</b>   | <u><u>(43,447,313.71)</u></u>    |
| <b>EDIT CHECK</b>                          | <b>(Total Assets=4394+4124)</b>   | <u><u>43,447,313.71</u></u>      |
|  |   | <u><u>0.00</u></u>               |

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

| <u>Account Number</u> |  | <u>Amount</u>           |
|-----------------------|--|-------------------------|
| 4114                  | Appropriated Trust Fund Receipts   | 1,337,852,137.99        |
| 4124                  | Amts Approp from Specific Treas MTF-Payable-Rescinded  | (7,463,500.00)          |
| 4166                  | Treasury-Managed Trust Fund Distribution of Realized Authority-<br>TO BE TRANSFERRED           | (2,793,337,753.36)      |
| 4167                  | Allocations of Realized Authority - Transferred<br>from Invested Balances                      | (1,094,705,608.17)      |
| 4384                  | Rescinded Amts Approp From Specific Treas<br>Mgd Trust Fund TAFS Desig by Treas as "Available" | 0.00                    |
| 4394                  | Receipts not Available for Oblig Upon Collection   | 50,910,813.71           |
| 4201                  | Total Actual Resources - Collected   | 2,506,743,909.83        |
|                       |  | <hr/> <hr/> <b>0.00</b> |

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

| <u>SGL Account</u> | <u>Beginning/<br/>Ending Balance</u> | <u>Amount</u>          |
|--------------------|--------------------------------------|------------------------|
| 1010               | E                                    | 690,979,103.75         |
| 1610               | B                                    | 2,507,927,000.00       |
| 1610               | E                                    | 2,059,973,000.00       |
| 1611               | E                                    | (1,061,664.10)         |
| 4114               | E                                    | 1,337,852,137.99       |
| 4124               | E                                    | (7,463,500.00)         |
| 4166               | B                                    | (2,599,743,742.53)     |
| 4166               | E                                    | (2,793,337,753.36)     |
| 4167               | E                                    | (1,075,004,289.17) 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                                    | 50,910,813.71          |
| 4902               | E                                    | 0.00                   |
|                    |                                      | (0.00)                 |

**Hazardous Substance Trust Fund  
20X8145  
Modified Cash Basis Trial Balance (Final)  
May 31, 2004 Through June 30, 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                           | 691,798,929.04          | 6,460,656,509.36         | 6,461,476,334.65         | 690,979,103.75          | 0.00  | 0.00   | 690,979,103.75                              |
| 1340               | ACCRUED INCOME RECEIVABLE      | 5,212,782.87            | 2,628,297.44             | 101,129.92               | 7,739,950.39            | 0.00  | 0.00   | 7,739,950.39                                |
| 1610               | PRINCIPAL ON INVESTMENTS       | 2,188,143,000.00        | 6,325,664,000.00         | 6,453,834,000.00         | 2,059,973,000.00        | 0.00  | 0.00   | 2,059,973,000.00                            |
| 1611               | DISCOUNT ON PURCHASE           | (1,061,664.10)          | 0.00                     | 0.00                     | (1,061,664.10)          | 0.00  | 0.00   | (1,061,664.10)                              |
| 1612               | PREMIUM ON PURCHASE            | 11,121,510.17           | 0.00                     | 0.00                     | 11,121,510.17           | 0.00  | 0.00   | 11,121,510.17                               |
| 1613               | AMORTIZATION DISC/PREM         | (7,445,066.46)          | 175,100.60               | 812,171.23               | (8,082,137.09)          | 0.00  | 0.00   | (8,082,137.09)                              |
|                    | <b>TOTAL ASSETS</b>            | <b>2,887,769,491.52</b> | <b>12,789,123,907.40</b> | <b>12,916,223,635.80</b> | <b>2,760,669,763.12</b> | <b>0.00</b>                                   | <b>0.00</b>                                    | <b>2,760,669,763.12</b>                     |
| <b>LIABILITIES</b> |                                |                         |                          |                          |                         |   |  |   |
| 2150               | LIABILITY FOR ALLOCATION       | 2,929,150,088.01        | 135,812,334.65           | 0.00                     | 2,793,337,753.36        | 2,793,337,753.36                              | 0.00   | 0.00  |
|                    | <b>TOTAL LIABILITIES</b>       | <b>2,929,150,088.01</b> | <b>135,812,334.65</b>    | <b>0.00</b>              | <b>2,793,337,753.36</b> | <b>2,793,337,753.36</b>                       | <b>0.00</b>                                    | <b>0.00</b>                                 |
|                    | <b>TOTAL NET ASSETS</b>        | <b>(41,380,596.49)</b>  | <b>12,924,936,242.05</b> | <b>12,916,223,635.80</b> | <b>(32,667,990.24)</b>  | <b>2,793,337,753.36</b>                       | <b>0.00</b>                                    | <b>2,760,669,763.12</b>                     |
| <b>CAPITAL</b>     |                                |                         |                          |                          |                         |   |  |   |
| 3310               | PRIOR UNDISTRIBUTED INC        | (82,730,457.41)         | 0.00                     | 0.00                     | (82,730,457.41)         | 2,793,337,753.36                              | 2,599,743,742.53                               | (276,324,468.24)                            |
|                    | PROGRAM AGENCY EQUITY          | 0.00                    | 0.00                     | 0.00                     | 0.00                    | 0.00  | 2,793,337,753.36                               | 2,793,337,753.36                            |
|                    | <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>2,793,337,753.36</b>                       | <b>5,393,081,495.89</b>                        | <b>2,517,013,285.12</b>                     |
| <b>INCOME</b>      |                                |                         |                          |                          |                         |   |  |   |
| 5311               | INTEREST ON INVESTMENTS        | 22,624,647.67           | 101,129.92               | 2,908,900.94             | 25,432,418.69           | 0.00  | 0.00   | 25,432,418.69                               |
| 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                | 51,085,287.15           | 0.00                     | 6,085,091.61             | 57,170,378.76           | 0.00  | 0.00   | 57,170,378.76                               |
| 5320               | FINES & PENALTIES              | 2,045,598.93            | 0.00                     | 456,814.25               | 2,502,413.18            | 0.00  | 0.00   | 2,502,413.18                                |
| 5311               | AMORTIZATION/ACCRETION         | (4,509,788.83)          | 812,171.23               | 175,100.60               | (5,146,859.46)          | 0.00  | 0.00   | (5,146,859.46)                              |
|                    | <b>TOTAL INCOME</b>            | <b>1,329,649,479.92</b> | <b>913,301.15</b>        | <b>9,625,907.40</b>      | <b>1,338,362,086.17</b> | <b>0.00</b>                                   | <b>0.00</b>                                    | <b>1,338,362,086.17</b>                     |
| <b>EXPENSES</b>    |                                |                         |                          |                          |                         |   |  |   |
| 5765               | TRANSFERS TO EPA               | 1,257,536,500.00        | 121,111,015.65           | 121,111,015.65           | 1,257,536,500.00        | 2,599,743,742.53                              | 2,782,275,953.36                               | 1,075,004,289.17                            |
| 5765               | TRANSFER TO CDC                | 30,763,119.00           | 14,701,319.00            | 14,701,319.00            | 30,763,119.00           | 0.00  | 11,061,800.00                                  | 19,701,319.00                               |
|                    | <b>TOTAL EXPENSES</b>          | <b>1,288,299,619.00</b> | <b>135,812,334.65</b>    | <b>135,812,334.65</b>    | <b>1,288,299,619.00</b> | <b>2,599,743,742.53</b>                       | <b>2,793,337,753.36</b>                        | <b>1,094,705,608.17</b>                     |
|                    | <b>TOTAL EQUITY</b>            | <b>(41,380,596.49)</b>  | <b>136,725,635.80</b>    | <b>145,438,242.05</b>    | <b>(32,667,990.24)</b>  | <b>5,393,081,495.89</b>                       | <b>8,186,419,249.25</b>                        | <b>2,760,669,763.12</b>                     |
|                    | <b>BALANCE</b>                 | <b>0.00</b>             | <b>13,061,661,877.85</b> | <b>13,061,661,877.85</b> | <b>0.00</b>             | <b>8,186,419,249.25</b>                       | <b>8,186,419,249.25</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 \$2,793,337,753.36 to convert the "Transfers to EPA and Transfers to CDC" account into a cash basis figure.
- 3 To reclassify the current payable of \$2,793,337,753.36 as "Program Agency Equity".

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

**ASSETS**

**Undisbursed Balances**

|                                |                          |                |
|--------------------------------|--------------------------|----------------|
| Funds Available for Investment | \$ <u>690,979,103.75</u> |                |
|                                | \$                       | 690,979,103.75 |

**Receivables**

|                     |                        |              |
|---------------------|------------------------|--------------|
| Interest Receivable | \$ <u>7,739,950.39</u> |              |
|                     | \$                     | 7,739,950.39 |

**Investments**

|                          |                            |                         |
|--------------------------|----------------------------|-------------------------|
| Principal On Investments | \$ <u>2,061,950,708.98</u> |                         |
| Net Investments          | \$                         | <u>2,061,950,708.98</u> |

|                     |           |                                       |
|---------------------|-----------|---------------------------------------|
| <b>TOTAL ASSETS</b> | <b>\$</b> | <b><u><u>2,760,669,763.12</u></u></b> |
|---------------------|-----------|---------------------------------------|

**LIABILITIES**

**Program Agency Equity**

|           |                            |                  |
|-----------|----------------------------|------------------|
| Available | \$ <u>2,793,337,753.36</u> |                  |
|           | \$                         | 2,793,337,753.36 |

Other

|                   |                          |  |
|-------------------|--------------------------|--|
| Beginning Balance | \$ (276,324,468.24)      |  |
| Net Change        | \$ <u>243,656,478.00</u> |  |

|                                       |           |                                       |
|---------------------------------------|-----------|---------------------------------------|
| Total Equity                          | \$        | <u>(32,667,990.24)</u>                |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>\$</b> | <b><u><u>2,760,669,763.12</u></u></b> |

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: July 26, 2004



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

**REVENUES**

|  | <b>Year-To-Date</b>                    |
|--|--|
| 1 Interest Revenue   | 20,285,559.23                          |
| Penalties, Fines, and Administrative Fees                  | 2,502,413.18                           |
| Donated Revenue  |  |
| Transfers In from Program Agencies                         | 1,257,536,500.00                       |
| Tax Revenue  | 867,235.00                             |
| Tax Refunds  |  |
| Cost Recoveries  | 57,170,378.76                          |
| Other Income   |  |
| <b>Total Revenues</b>                                      | <b>\$ <u>1,338,362,086.17</u></b>      |
| <br><b>DISPOSITION OF REVENUES</b>                         |  |
| 2 Transfers to Program Agencies                            | \$ 1,094,705,608.17                    |
| Reimbursements to Treasury Bureaus and the<br>General Fund |  |
| <b>Total Disposition of Revenues</b>                       | <b>\$ <u>1,094,705,608.17</u></b>      |
|  | <b>\$ <u><u>243,656,478.00</u></u></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 | \$ | 19,775,611.05 |
|-------------------------------------|----|---------------|

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