

# 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

---

---

# Hazardous Substance

20X8145

## Noteworthy News

The Bureau of the Public Debt's Trust Fund Management Branch will be placing the FINAL financial statements for the trust funds on the Web. Effective with the May reporting period, we will no longer e:mail the statements. The statements will be available on the Web by the last workday of the following month. The link to view the financial statements is <http://www.publicdebt.treas.gov/dfi/dfitrustfundreport.htm>. Please save as a favorite in your Web browser for easier access.

**Hazardous Substance Trust Fund - Consolidated**  
**20X8145**  
**Trial Balance (Final)**  
**March 31, 2005 Through April 30, 2005**

RUN DATE: 05/26/05

RUN TIME: 15:51:46

G/L ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	817,308,814.63	6,581,647,471.49	7,398,745,102.16	211,183.96
1340	ACCRUED INCOME RECEIVABLE	49,940.71	2,464,890.74	188,741.07	2,326,090.38
1610	PRINCIPAL ON INVESTMENTS	2,272,557,000.00	6,580,823,000.00	6,575,004,000.00	2,278,376,000.00
1611	DISCOUNT ON PURCHASE	(13,975,074.41)	0.00	0.00	(13,975,074.41)
1612	PREMIUM ON PURCHASE	7,949.85	0.00	0.00	7,949.85
1613	AMORTIZATION DISC/PREM	4,852,090.70	1,494,930.69	141.42	6,346,879.97
	<b>TOTAL ASSETS</b>	<b>3,080,800,721.48</b>	<b>13,166,430,292.92</b>	<b>13,973,937,984.65</b>	<b>2,273,293,029.75</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	3,040,315,817.60	817,564,128.71	0.00	2,222,751,688.89
	<b>TOTAL LIABILITIES</b>	<b>3,040,315,817.60</b>	<b>817,564,128.71</b>	<b>0.00</b>	<b>2,222,751,688.89</b>
	<b>TOTAL NET ASSETS</b>	<b>40,484,903.88</b>	<b>13,983,994,421.63</b>	<b>13,973,937,984.65</b>	<b>50,541,340.86</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	19,679,643.16	188,741.07	3,152,058.29	22,642,960.38
5750	TRANSFER FROM EPA/NON-INVESTED	1,247,476,704.00	0.00	0.00	1,247,476,704.00
5800	CORPORATE ENVIRONMENTAL	3,663,129.00	0.00	0.00	3,663,129.00
5900	COST RECOVERIES	19,479,878.12	357,973.45	5,201,785.15	24,323,689.82
5320	FINES & PENALTIES	452,502.31	0.00	754,518.79	1,207,021.10
5311	AMORTIZATION/ACCRETION	4,828,573.08	141.42	1,494,930.69	6,323,362.35
	<b>TOTAL INCOME</b>	<b>1,295,580,429.67</b>	<b>546,855.94</b>	<b>10,603,292.92</b>	<b>1,305,636,866.65</b>
<b>EXPENSES</b>					
5765	TRANSFERS TO EPA	1,247,476,704.00	817,564,128.71	817,564,128.71	1,247,476,704.00
	<b>TOTAL EXPENSE</b>	<b>1,247,476,704.00</b>	<b>817,564,128.71</b>	<b>817,564,128.71</b>	<b>1,247,476,704.00</b>
	<b>TOTAL EQUITY</b>	<b>40,484,903.88</b>	<b>818,110,984.65</b>	<b>828,167,421.63</b>	<b>50,541,340.86</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>14,802,105,406.28</b>	<b>14,802,105,406.28</b>	<b>0.00</b>

**Hazardous Substance Trust Fund - Hazardous Superfund  
20X8145  
Trial Balance (Final)  
March 31, 2005 Through April 30, 2005**

RUN DATE: 05/26/05  
RUN TIME: 15:51:46

GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>				
1010 CASH	817,308,370.58	6,523,199,362.44	7,340,297,102.16	210,630.86
1340 ACCRUED INCOME RECEIVABLE	0.00	2,448,603.75	187,062.32	2,261,541.43
1610 PRINCIPAL ON INVESTMENTS	2,264,222,000.00	6,522,375,000.00	6,516,562,000.00	2,270,035,000.00
1611 DISCOUNT ON PURCHASE	(13,941,483.16)	0.00	0.00	(13,941,483.16)
1613 AMORTIZATION DISC/PREM	4,854,087.87	1,494,270.35	0.00	6,348,358.22
<b>TOTAL ASSETS</b>	<b>3,072,442,975.29</b>	<b>13,049,517,236.54</b>	<b>13,857,046,164.48</b>	<b>2,264,914,047.35</b>
<b>LIABILITIES</b>				
2150 LIABILITY FOR ALLOCATION	3,040,315,817.60	817,564,128.71	0.00	2,222,751,688.89
<b>TOTAL LIABILITIES</b>	<b>3,040,315,817.60</b>	<b>817,564,128.71</b>	<b>0.00</b>	<b>2,222,751,688.89</b>
<b>TOTAL NET ASSETS</b>	<b>32,127,157.69</b>	<b>13,867,081,365.25</b>	<b>13,857,046,164.48</b>	<b>42,162,358.46</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	19,578,633.50	187,062.32	3,129,662.25	22,521,233.43
5750 TRANSFER FROM EPA/NON-INVES	1,247,476,704.00	0.00	0.00	1,247,476,704.00
5800 CORPORATE ENVIRONMENTAL	3,663,129.00	0.00	0.00	3,663,129.00
5900 COST RECOVERIES	19,479,878.12	357,973.45	5,201,785.15	24,323,689.82
5320 FINES & PENALTIES	452,502.31	0.00	754,518.79	1,207,021.10
5311 AMORTIZATION/ACCRETION	4,827,707.94	0.00	1,494,270.35	6,321,978.29
<b>TOTAL INCOME</b>	<b>1,295,478,554.87</b>	<b>545,035.77</b>	<b>10,580,236.54</b>	<b>1,305,513,755.64</b>
<b>EXPENSES</b>				
5765 TRANSFERS TO EPA	1,247,476,704.00	817,564,128.71	817,564,128.71	1,247,476,704.00
<b>TOTAL EXPENSE</b>	<b>1,247,476,704.00</b>	<b>817,564,128.71</b>	<b>817,564,128.71</b>	<b>1,247,476,704.00</b>
<b>TOTAL EQUITY</b>	<b>32,127,157.69</b>	<b>818,109,164.48</b>	<b>828,144,365.25</b>	<b>42,162,358.46</b>
<b>BALANCE</b>	<b>0.00</b>	<b>14,685,190,529.73</b>	<b>14,685,190,529.73</b>	<b>0.00</b>

**Hazardous Substance Trust Fund - Iron Mountain  
20X81451  
Trial Balance (Final)  
March 31, 2005 Through April 30, 2005**

RUN DATE: 05/26/05

RUN TIME: 15:51:46

GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>				
1010 CASH	444.05	58,448,109.05	58,448,000.00	553.10
1340 ACCRUED INCOME RECEIVABLE	49,940.71	16,286.99	1,678.75	64,548.95
1610 PRINCIPAL ON INVESTMENTS	8,335,000.00	58,448,000.00	58,442,000.00	8,341,000.00
1611 DISCOUNT ON PURCHASE	(33,591.25)	0.00	0.00	(33,591.25)
1612 PREMIUM ON PURCHASE	7,949.85	0.00	0.00	7,949.85
1613 AMORTIZATION DISC/PREM	(1,997.17)	660.34	141.42	(1,478.25)
<b>TOTAL ASSETS</b>	<b>8,357,746.19</b>	<b>116,913,056.38</b>	<b>116,891,820.17</b>	<b>8,378,982.40</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>8,357,746.19</b>	<b>116,913,056.38</b>	<b>116,891,820.17</b>	<b>8,378,982.40</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	101,009.66	1,678.75	22,396.04	121,726.95
5311 AMORTIZATION/ACCRETION	865.14	141.42	660.34	1,384.06
<b>TOTAL INCOME</b>	<b>101,874.80</b>	<b>1,820.17</b>	<b>23,056.38</b>	<b>123,111.01</b>
<b>TOTAL EQUITY</b>	<b>8,357,746.19</b>	<b>1,820.17</b>	<b>23,056.38</b>	<b>8,378,982.40</b>
<b>BALANCE</b>	<b>0.00</b>	<b>116,914,876.55</b>	<b>116,914,876.55</b>	<b>0.00</b>

**Hazardous Substance Trust Fund - Consolidated**  
**20X8145**  
**Balance Sheet (Final)**  
**April 30, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$ <u>211,183.96</u>	
		\$ 211,183.96

**Receivables**

Interest Receivable	\$ <u>2,326,090.38</u>	
		\$ 2,326,090.38

**Investments**

Principal On Investments	\$ 2,278,376,000.00	
Discount on Purchase	(13,975,074.41)	
Premium on Purchase	7,949.85	
Amortization Discount	6,350,192.02	
Amortization Premium	<u>(3,312.05)</u>	
Net Investments		\$ <u>2,270,755,755.41</u>
<b>TOTAL ASSETS</b>		<b>\$ <u><u>2,273,293,029.75</u></u></b>

**LIABILITIES & EQUITY**

**Liabilities**

Other Liabilities	\$ <u>2,222,751,688.89</u>	
		\$ 2,222,751,688.89

**Equity**

Beginning Balance	\$ (7,618,821.79)	
Net Change	<u>58,160,162.65</u>	
Total Equity		\$ <u>50,541,340.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>\$ <u><u>2,273,293,029.75</u></u></b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 27, 2005

**Hazardous Substance Trust Fund - Hazardous Superfund  
20X8145  
Balance Sheet (Final)  
April 30, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	210,630.86		\$	210,630.86
--------------------------------	----	------------	--	----	------------

**Receivables**

Interest Receivable	\$	2,261,541.43		\$	2,261,541.43
---------------------	----	--------------	--	----	--------------

**Investments**

Principal On Investments	\$	2,270,035,000.00			
Discount on Purchase		(13,941,483.16)			
Amortization Discount		6,348,358.22			
Amortization Premium		0.00			

Net Investments	\$	2,262,441,875.06		\$	2,262,441,875.06
<b>TOTAL ASSETS</b>				\$	<b>2,264,914,047.35</b>

**LIABILITIES & EQUITY**

**Liabilities**

Other Liabilities	\$	2,222,751,688.89		\$	2,222,751,688.89
-------------------	----	------------------	--	----	------------------

**Equity**

Beginning Balance	\$	(15,874,693.18)			
Net Change	\$	58,037,051.64			

Total Equity	\$	42,162,358.46		\$	42,162,358.46
<b>TOTAL LIABILITIES &amp; EQUITY</b>				\$	<b>2,264,914,047.35</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 27, 2005

**Hazardous Substance Trust Fund - Iron Mountain  
20X81451  
Balance Sheet (Final)  
April 30, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	553.10		\$	553.10
--------------------------------	----	--------	--	----	--------

**Receivables**

Interest Receivable	\$	64,548.95		\$	64,548.95
---------------------	----	-----------	--	----	-----------

**Investments**

Principal On Investments	\$	8,341,000.00			
Discount on Purchase		(33,591.25)			
Premium on Purchase		7,949.85			
Amortization Discount		1,833.80			
Amortization Premium		(3,312.05)			
Net Investments	\$			\$	8,313,880.35
<b>TOTAL ASSETS</b>				\$	<b>8,378,982.40</b>

**LIABILITIES & EQUITY**

**Liabilities**

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

**Equity**

Beginning Balance	\$	8,255,871.39			
Net Change	\$	123,111.01			
Total Equity	\$			\$	8,378,982.40
<b>TOTAL LIABILITIES &amp; EQUITY</b>				\$	<b>8,378,982.40</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 27, 2005



**Hazardous Substance Trust Fund - Consolidated  
20X8145  
Income Statement (Final)  
October 1, 2004 Through April 30, 2005**

**RECEIPTS**

	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Corporate Environmental	\$ 0.00	\$ 3,663,129.00
Cost Recoveries	4,843,811.70	24,323,689.82
Fines & Penalties	754,518.79	1,207,021.10
Transfers from EPA/Non-Invested	0.00	1,247,476,704.00
<b>Net Revenue</b>	<b>\$ 5,598,330.49</b>	<b>\$ 1,276,670,543.92</b>
<b>Investment Income</b>		
1 Interest on Investments	\$ 4,458,106.49	\$ 28,966,322.73
Subtotal Investment Income	\$ 4,458,106.49	\$ 28,966,322.73
<b>Net Receipts</b>	<b>\$ 10,056,436.98</b>	<b>\$ 1,305,636,866.65</b>

**NONEXPENDITURE TRANSFERS**

Transfers to EPA	\$ 0.00	\$ 1,247,476,704.00
Subtotal NonExpenditures	\$ 0.00	\$ 1,247,476,704.00
<b>NET INCREASE/(DECREASE)</b>	<b>\$ 10,056,436.98</b>	<b>\$ 58,160,162.65</b>

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	\$ 687,167.55	\$ 20,357,795.10

**Hazardous Substance Trust Fund - Hazardous Superfund  
20X8145  
Income Statement (Final)  
October 1, 2004 Through April 30, 2005**

**RECEIPTS**

	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Corporate Environmental	\$ 0.00	\$ 3,663,129.00
Cost Recoveries	4,843,811.70	24,323,689.82
Fines & Penalties	754,518.79	1,207,021.10
Transfers from EPA/Non-Invested	0.00	1,247,476,704.00
<b>Net Revenue</b>	<b>\$ 5,598,330.49</b>	<b>\$ 1,276,670,543.92</b>
<b>Investment Income</b>		
1 Interest on Investments	\$ 4,436,870.28	\$ 28,843,211.72
Subtotal Investment Income	\$ 4,436,870.28	\$ 28,843,211.72
<b>Net Receipts</b>	<b>\$ 10,035,200.77</b>	<b>\$ 1,305,513,755.64</b>
<b>NONEXPENDITURE TRANSFERS</b>		
Transfers to EPA	\$ 0.00	\$ 1,247,476,704.00
Subtotal NonExpenditures	\$ 0.00	\$ 1,247,476,704.00
<b>NET INCREASE/(DECREASE)</b>	<b>\$ 10,035,200.77</b>	<b>\$ 58,037,051.64</b>

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>\$ 681,058.50</b>	<b>\$ 20,259,692.00</b>

**Hazardous Substance Trust Fund - Iron Mountain  
20X81451  
Income Statement (Final)  
October 1, 2004 Through April 30, 2005**

**RECEIPTS**

	Current Month	Year-To-Date
<b>Revenue</b>		
Net Revenue	\$ 0.00	\$ 0.00
<b>Investment Income</b>		
1 Interest on Investments	\$ 21,236.21	\$ 123,111.01
Subtotal Investment Income	\$ 21,236.21	\$ 123,111.01
Net Receipts	\$ 21,236.21	\$ 123,111.01
<b>NONEXPENDITURE TRANSFERS</b>		
Subtotal NonExpenditures	\$ 0.00	\$ 0.00
<b>NET INCREASE/(DECREASE)</b>	<b>\$ 21,236.21</b>	<b>\$ 123,111.01</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	\$ 6,109.05	\$ 98,103.10

**Hazardous Substance Trust Fund  
20X8145  
Budget Reconciliation (Final)  
April 30, 2005**

<u>Security Number/ Account Number</u>	<u>Title</u>	<u>M/D</u>	<u>Amount</u>
One Days	Interest on Investments (Cash)		20,357,795.10
532001	Fines & Penalties		1,207,021.10
575023	Transfer from EPA - Noninvested		1,247,476,704.00
580032	Corporate Environmental		3,663,129.00
590008	Cost Recoveries		24,323,689.82
	Less: Receipts Designated as Special Interest Receipts (Information Supplied by EPA Budget Office)	M	0.00
<b>4114</b>	<b>Appropriated Trust Fund Receipts</b>	D	<u><u>1,297,028,339.02</u></u>
<b>4124</b>	<b>Amts Approp from Specific Treas MTF- Payable-Rescinded</b>	D	<u><u>(10,060,296.00)</u></u>
	Payable to CDC	0.00	
<b>4127</b>	<b>Amts Approp F/Spec Treas Mgd Trust Fund - Payable</b>	D	<u><u>0.00</u></u>
	Transfers to CDC	(11,061,800.00)	
<b>4129</b>	<b>Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out</b>	D	<u><u>(11,061,800.00)</u></u>
	Payable to EPA from Special Interest	(140,101,040.97)	
<b>4166</b>	<b>Allocations of Realized Authority - To Be Transferred 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 from Invested Balances</b>	M	<u><u>0.00</u></u>
	Payable to EPA	(2,082,650,647.92)	
<b>4166</b>	<b>Allocations of Realized Authority - To Be Transferred from Invested Balances (Payable)</b>	D	<u><u>(2,082,650,647.92)</u></u>
	Transfers to EPA (Actual Cash Transfers)	(1,426,798,795.41)	
<b>4167</b>	<b>Allocations of Realized Authority - Transferred from Invested Balances</b>	D	<u><u>(1,426,798,795.41)</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 Upon Collection-Beg Bal</b>		<u><u>(7,691,214.36)</u></u>
One Days	Interest on Investments (Cash)		20,357,795.10
532001	Fines & Penalties		1,207,021.10
575023	Transfer from EPA - Noninvested		1,247,476,704.00
590008	Cost Recoveries		24,323,689.82
580032	Corporate Environmental		3,663,129.00
576511	Current Year Authority		(1,257,537,000.00)
<b>4394</b>	<b>Receipts Not Available for Obligation Upon Collection-End Bal</b>	D	<u><u>(31,800,124.66)</u></u> ***
1010	Fund Balance with Treasury		211,183.96
1610	Investments at Par		2,278,376,000.00
1611	Less: Discount @ Purchase		(13,975,074.41)
2150	Less: Total Liabilities		(2,222,751,688.89)
	<b>Total Net Assets</b>		<u><u>41,860,420.66</u></u>
<b>Edit Check (Total Assets = 4124+4394)</b>			<u><u>(41,860,420.66)</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)  
 April 30, 2005

<u>Account Number</u>		<u>M/D</u>	<u>Amount</u>
4114	Appropriated Trust Fund Receipts	D	1,297,028,339.02
4114	Appropriated Trust Fund Receipts	M	0.00
4127	Amts Approp F/Spec Treas Mgd Trust Fund - Payable	D	0.00
4129	Amts Approp F/Spec Treas Mgd Trust Fund - Transferred	D	(11,061,800.00)
4124	Amts Approp from Specific Treas MTF-Payable-Rescinded	D	(10,060,296.00)
4166	Treasury-Managed Trust Fund Distribution of Realized Authority- TO BE TRANSFERRED	D	(2,082,650,647.92)
4167	Allocations of Realized Authority - Transferred from Invested Balances	D	(1,426,798,795.41)
4166	Treasury-Managed Trust Fund Distribution of Realized Authority- TO BE TRANSFERRED	M	(140,101,040.97)
4167	Allocations of Realized Authority - Transferred from Invested Balances	M	0.00
4394	Receipts not Available for Oblig Upon Collection	D	(31,800,124.66)
4201	Total Actual Resources - Collected		2,405,444,365.94
			0.00

**Hazardous Substance Trust Fund**  
**20X8145**  
**FACTS II Adjusted Trial Balance (Final)**  
**April 30, 2005**

<u>SGL Account</u>	<u>Beginning/ Ending Balance</u>	<u>M/D</u>	<u>Amount</u>
1010	E		211,183.96
1610	B		2,226,973,000.00
1610	E		2,278,376,000.00
1611	E		(13,975,074.41)
4114	E	D	1,297,028,339.02
4114	E	M	0.00
4124	E	D	(10,060,296.00)
4127	B	D	(11,061,800.00)
4127	E	D	0.00 CDC
4129	E	D	(11,061,800.00) CDC
4166	B	D	(2,261,972,739.33) EPA
4166	E	D	(2,082,650,647.92) EPA
4166	B	M	(140,101,040.97) EPA - SI
4166	E	M	(140,101,040.97) EPA - SI
4167	E	D	(1,426,798,795.41) 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	(31,800,124.66)
			0.00

**Hazardous Substance Trust Fund  
20X8145  
Attest Adjusted Trial Balance (Final)  
March 31, 2005 Through April 30, 2005**

G/L ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	ATTEST ADJUSTING DEBITS	ATTEST ADJUSTING CREDITS	ATTEST ENDING BALANCE
<b>ASSETS</b>								
1010	CASH	817,308,814.63	6,581,647,471.49	7,398,745,102.16	211,183.96	0.00	0.00	211,183.96
1340	ACCRUED INCOME RECEIVABLE	49,940.71	2,464,890.74	188,741.07	2,326,090.38	0.00	0.00	2,326,090.38
1610	PRINCIPAL ON INVESTMENTS	2,272,557,000.00	6,580,823,000.00	6,575,004,000.00	2,278,376,000.00	0.00	0.00	2,278,376,000.00
1611	DISCOUNT ON PURCHASE	(13,975,074.41)	0.00	0.00	(13,975,074.41)	0.00	0.00	(13,975,074.41)
1612	PREMIUM ON PURCHASE	7,949.85	0.00	0.00	7,949.85	0.00	0.00	7,949.85
1613	AMORTIZATION DISC/PREM	4,852,090.70	1,494,930.69	141.42	6,346,879.97	0.00	0.00	6,346,879.97
	<b>TOTAL ASSETS</b>	<b>3,080,800,721.48</b>	<b>13,166,430,292.92</b>	<b>13,973,937,984.65</b>	<b>2,273,293,029.75</b>	<b>0.00</b>	<b>0.00</b>	<b>2,273,293,029.75</b>
<b>LIABILITIES</b>								
2150	LIABILITY FOR ALLOCATION	3,040,315,817.60	817,564,128.71	0.00	2,222,751,688.89	2,222,751,688.89	0.00	0.00
	<b>TOTAL LIABILITIES</b>	<b>3,040,315,817.60</b>	<b>817,564,128.71</b>	<b>0.00</b>	<b>2,222,751,688.89</b>	<b>2,222,751,688.89</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL NET ASSETS</b>	<b>40,484,903.88</b>	<b>13,983,994,421.63</b>	<b>13,973,937,984.65</b>	<b>50,541,340.86</b>	<b>2,222,751,688.89</b>	<b>0.00</b>	<b>2,273,293,029.75</b>
<b>CAPITAL</b>								
3310	PRIOR UNDISTRIBUTED INC	(7,618,821.79)	0.00	0.00	(7,618,821.79)	2,222,751,688.89	1	2,413,135,580.30
	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	0.00	3	2,222,751,688.89
	<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>2,222,751,688.89</b>		<b>4,635,887,269.19</b>
	<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>2,222,751,688.89</b>		<b>2,405,516,758.51</b>
<b>INCOME</b>								
5311	INTEREST ON INVESTMENTS	19,679,643.16	188,741.07	3,152,058.29	22,642,960.38	0.00	0.00	22,642,960.38
5750	TRANSFER FROM EPA/NON-INVESTED	1,247,476,704.00	0.00	0.00	1,247,476,704.00	0.00	0.00	1,247,476,704.00
5800	CORPORATE ENVIRONMENTAL	3,663,129.00	0.00	0.00	3,663,129.00	0.00	0.00	3,663,129.00
5900	COST RECOVERIES	19,479,878.12	357,973.45	5,201,785.15	24,323,689.82	0.00	0.00	24,323,689.82
5320	FINES & PENALTIES	452,502.31	0.00	754,518.79	1,207,021.10	0.00	0.00	1,207,021.10
5311	AMORTIZATION/ACCRETION	4,828,573.08	141.42	1,494,930.69	6,323,362.35	0.00	0.00	6,323,362.35
	<b>TOTAL INCOME</b>	<b>1,295,580,429.67</b>	<b>546,855.94</b>	<b>10,603,292.92</b>	<b>1,305,636,866.65</b>	<b>0.00</b>	<b>0.00</b>	<b>1,305,636,866.65</b>
<b>EXPENSES</b>								
5765	TRANSFERS TO EPA	1,247,476,704.00	817,564,128.71	817,564,128.71	1,247,476,704.00	1	2,402,073,780.30	2
5765	TRANSFERS TO CDC	0.00	6,061,800.00	6,061,800.00	0.00	1	11,061,800.00	2
	<b>TOTAL EXPENSE</b>	<b>1,247,476,704.00</b>	<b>823,625,928.71</b>	<b>823,625,928.71</b>	<b>1,247,476,704.00</b>	<b>2,413,135,580.30</b>	<b>2,222,751,688.89</b>	<b>1,437,860,595.41</b>
	<b>TOTAL EQUITY</b>	<b>40,484,903.88</b>	<b>824,172,784.65</b>	<b>834,229,221.63</b>	<b>50,541,340.86</b>	<b>4,635,887,269.19</b>	<b>6,858,638,958.08</b>	<b>2,273,293,029.75</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>14,808,167,206.28</b>	<b>14,808,167,206.28</b>	<b>0.00</b>	<b>6,858,638,958.08</b>	<b>6,858,638,958.08</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 \$3,040,315,817.60 to convert the "Transfers to EPA and Transfers to CDC" account into a cash basis figure.

3 To reclassify the current payable of \$3,040,315,817.60 as "Program Agency Equity".

**Hazardous Substance Trust Fund  
20X8145  
Schedule of Assets & Liabilities (Final)  
April 30, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	<u>211,183.96</u>	\$ 211,183.96
--------------------------------	----	-------------------	---------------

**Receivables**

Interest Receivable	\$	<u>2,326,090.38</u>	\$ 2,326,090.38
---------------------	----	---------------------	-----------------

**Investments**

Principal On Investments	\$	<u>2,270,755,755.41</u>	
Net Investments	\$	<u>2,270,755,755.41</u>	
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u><u>2,273,293,029.75</u></u></b>	

**LIABILITIES**

**Program Agency Equity**

Available	\$	<u>2,222,751,688.89</u>	\$ 2,222,751,688.89
-----------	----	-------------------------	---------------------

Other

Beginning Balance	\$	182,765,069.62	
Net Change	\$	<u>(132,223,728.76)</u>	

Total Equity	\$	<u>50,541,340.86</u>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$</b>	<b><u><u>2,273,293,029.75</u></u></b>	

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 27, 2005



**Hazardous Substance Trust Fund  
20X8145  
Schedule of Activity (Final)  
October 1, 2004 Through April 30, 2005**

**REVENUES**

	<b>Year-To-Date</b>
1 Interest Revenue	28,966,322.73
Penalties, Fines, and Administrative Fees	1,207,021.10
Donated Revenue	
Transfers In from Program Agencies	1,247,476,704.00
Tax Revenue	3,663,129.00
Tax Refunds	
Cost Recoveries	24,323,689.82
Other Income	
<b>Total Revenues</b>	<b>\$ 1,305,636,866.65</b>

**DISPOSITION OF REVENUES**

2 Transfers to Program Agencies	\$ 1,437,860,595.41
<b>Total Disposition of Revenues</b>	<b>\$ 1,437,860,595.41</b>
	<b>\$ (132,223,728.76)</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	\$	20,357,795.10
-------------------------------------	----	---------------

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