

Hazardous Substance

20X8145

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Hazardous Substance

20X8145

Noteworthy News

- 1 The FACTSII window opens April 13th for the quarter ended March 31, 2005.**

**Hazardous Substance Trust Fund - Consolidated
20X8145
Trial Balance (Final)
February 28, 2005 Through March 31, 2005**

RUN DATE: 04/22/05

RUN TIME: 07:02:05

| G/L ACCT # | DESCRIPTION | BEGINNING BALANCE | TOTAL DEBITS | TOTAL CREDITS | ENDING BALANCE |
|--------------------|--------------------------------|-------------------------|--------------------------|--------------------------|-------------------------|
| ASSETS | | | | | |
| 1010 | CASH | 945,930,280.80 | 13,051,873,190.45 | 13,180,494,656.62 | 817,308,814.63 |
| 1340 | ACCRUED INCOME RECEIVABLE | 11,355,447.48 | 2,587,825.94 | 13,893,332.71 | 49,940.71 |
| 1610 | PRINCIPAL ON INVESTMENTS | 2,246,000,000.00 | 13,059,335,000.00 | 13,032,778,000.00 | 2,272,557,000.00 |
| 1611 | DISCOUNT ON PURCHASE | (9,742,125.31) | 0.00 | 4,232,949.10 | (13,975,074.41) |
| 1612 | PREMIUM ON PURCHASE | 7,949.85 | 0.00 | 0.00 | 7,949.85 |
| 1613 | AMORTIZATION DISC/PREM | 4,025,617.24 | 826,619.23 | 145.77 | 4,852,090.70 |
| | TOTAL ASSETS | 3,197,577,170.06 | 26,114,622,635.62 | 26,231,399,084.20 | 3,080,800,721.48 |
| LIABILITIES | | | | | |
| 2150 | LIABILITY FOR ALLOCATION | 3,163,681,663.74 | 123,365,846.14 | 0.00 | 3,040,315,817.60 |
| | TOTAL LIABILITIES | 3,163,681,663.74 | 123,365,846.14 | 0.00 | 3,040,315,817.60 |
| | TOTAL NET ASSETS | 33,895,506.32 | 26,237,988,481.76 | 26,231,399,084.20 | 40,484,903.88 |
| CAPITAL | | | | | |
| 3310 | PRIOR UNDISTRIBUTED INC | (7,618,821.79) | 0.00 | 0.00 | (7,618,821.79) |
| | TOTAL CAPITAL | (7,618,821.79) | 0.00 | 0.00 | (7,618,821.79) |
| INCOME | | | | | |
| 5311 | INTEREST ON INVESTMENTS | 16,084,804.76 | 13,893,332.71 | 17,488,171.11 | 19,679,643.16 |
| 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 | 17,326,759.94 | 1,142,383.54 | 3,295,501.72 | 19,479,878.12 |
| 5320 | FINES & PENALTIES | 437,534.79 | 884,376.04 | 899,343.56 | 452,502.31 |
| 5311 | AMORTIZATION/ACCRETION | 4,002,099.62 | 145.77 | 826,619.23 | 4,828,573.08 |
| | TOTAL INCOME | 1,288,991,032.11 | 15,920,238.06 | 22,509,635.62 | 1,295,580,429.67 |
| EXPENSES | | | | | |
| 5765 | TRANSFERS TO EPA | 1,247,476,704.00 | 117,304,046.14 | 117,304,046.14 | 1,247,476,704.00 |
| 5765 | TRANSFER TO CDC | 0.00 | 6,061,800.00 | 6,061,800.00 | 0.00 |
| | TOTAL EXPENSE | 1,247,476,704.00 | 123,365,846.14 | 123,365,846.14 | 1,247,476,704.00 |
| | TOTAL EQUITY | 33,895,506.32 | 139,286,084.20 | 145,875,481.76 | 40,484,903.88 |
| | BALANCE | 0.00 | 26,377,274,565.96 | 26,377,274,565.96 | 0.00 |

**Hazardous Substance Trust Fund - Hazardous Superfund
20X8145
Trial Balance (Final)
February 28, 2005 Through March 31, 2005**

RUN DATE: 04/22/05
RUN TIME: 07:02:05

| GENERAL LEDGER ACCOUNT | | BEGINNING BALANCE | TOTAL DEBITS | TOTAL CREDITS | ENDING BALANCE |
|------------------------|--------------------------------|-------------------------|--------------------------|--------------------------|-------------------------|
| ASSETS | | | | | |
| 1010 | CASH | 945,929,988.06 | 12,988,003,039.14 | 13,116,624,656.62 | 817,308,370.58 |
| 1340 | ACCRUED INCOME RECEIVABLE | 11,320,375.63 | 2,571,372.77 | 13,891,748.40 | 0.00 |
| 1610 | PRINCIPAL ON INVESTMENTS | 2,237,671,000.00 | 12,995,465,000.00 | 12,968,914,000.00 | 2,264,222,000.00 |
| 1611 | DISCOUNT ON PURCHASE | (9,708,534.06) | 0.00 | 4,232,949.10 | (13,941,483.16) |
| 1613 | AMORTIZATION DISC/PREM | 4,028,148.96 | 825,938.91 | 0.00 | 4,854,087.87 |
| | TOTAL ASSETS | 3,189,240,978.59 | 25,986,865,350.82 | 26,103,663,354.12 | 3,072,442,975.29 |
| LIABILITIES | | | | | |
| 2150 | LIABILITY FOR ALLOCATION | 3,163,681,663.74 | 123,365,846.14 | 0.00 | 3,040,315,817.60 |
| | TOTAL LIABILITIES | 3,163,681,663.74 | 123,365,846.14 | 0.00 | 3,040,315,817.60 |
| | TOTAL NET ASSETS | 25,559,314.85 | 26,110,231,196.96 | 26,103,663,354.12 | 32,127,157.69 |
| CAPITAL | | | | | |
| 3310 | PRIOR UNDISTRIBUTED INC | (15,874,693.18) | 0.00 | 0.00 | (15,874,693.18) |
| | TOTAL CAPITAL | (15,874,693.18) | 0.00 | 0.00 | (15,874,693.18) |
| INCOME | | | | | |
| 5311 | INTEREST ON INVESTMENTS | 16,004,815.27 | 13,891,748.40 | 17,465,566.63 | 19,578,633.50 |
| 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 | 17,326,759.94 | 1,142,383.54 | 3,295,501.72 | 19,479,878.12 |
| 5320 | FINES & PENALTIES | 437,534.79 | 884,376.04 | 899,343.56 | 452,502.31 |
| 5311 | AMORTIZATION/ACCRETION | 4,001,769.03 | 0.00 | 825,938.91 | 4,827,707.94 |
| | TOTAL INCOME | 1,288,910,712.03 | 15,918,507.98 | 22,486,350.82 | 1,295,478,554.87 |
| EXPENSES | | | | | |
| 5765 | TRANSFERS TO EPA | 1,247,476,704.00 | 117,304,046.14 | 117,304,046.14 | 1,247,476,704.00 |
| 5765 | TRANSFER TO CDC | 0.00 | 6,061,800.00 | 6,061,800.00 | 0.00 |
| | TOTAL EXPENSES | 1,247,476,704.00 | 123,365,846.14 | 123,365,846.14 | 1,247,476,704.00 |
| | TOTAL EQUITY | 25,559,314.85 | 139,284,354.12 | 145,852,196.96 | 32,127,157.69 |
| | BALANCE | 0.00 | 26,249,515,551.08 | 26,249,515,551.08 | 0.00 |

**Hazardous Substance Trust Fund - Iron Mountain
20X81451
Trial Balance (Final)
February 28, 2005 Through March 31, 2005**

RUN DATE: 04/22/05

RUN TIME: 07:02:05

| GENERAL LEDGER ACCOUNT | BEGINNING BALANCE | TOTAL DEBITS | TOTAL CREDITS | ENDING BALANCE |
|--------------------------------|----------------------|-----------------------|-----------------------|---------------------|
| ASSETS | | | | |
| 1010 CASH | 292.74 | 63,870,151.31 | 63,870,000.00 | 444.05 |
| 1340 ACCRUED INCOME RECEIVABLE | 35,071.85 | 16,453.17 | 1,584.31 | 49,940.71 |
| 1610 PRINCIPAL ON INVESTMENTS | 8,329,000.00 | 63,870,000.00 | 63,864,000.00 | 8,335,000.00 |
| 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 | (2,531.72) | 680.32 | 145.77 | (1,997.17) |
| TOTAL ASSETS | 8,336,191.47 | 127,757,284.80 | 127,735,730.08 | 8,357,746.19 |
| LIABILITIES | | | | |
| 2150 LIABILITY FOR ALLOCATION | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL LIABILITIES | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL NET ASSETS | 8,336,191.47 | 127,757,284.80 | 127,735,730.08 | 8,357,746.19 |
| CAPITAL | | | | |
| 3310 PRIOR UNDISTRIBUTED INC | 8,255,871.39 | 0.00 | 0.00 | 8,255,871.39 |
| TOTAL CAPITAL | 8,255,871.39 | 0.00 | 0.00 | 8,255,871.39 |
| INCOME | | | | |
| 5311 INTEREST ON INVESTMENTS | 79,989.49 | 1,584.31 | 22,604.48 | 101,009.66 |
| 5311 AMORTIZATION/ACCRETION | 330.59 | 145.77 | 680.32 | 865.14 |
| TOTAL INCOME | 80,320.08 | 1,730.08 | 23,284.80 | 101,874.80 |
| TOTAL EQUITY | 8,336,191.47 | 1,730.08 | 23,284.80 | 8,357,746.19 |
| BALANCE | 0.00 | 127,759,014.88 | 127,759,014.88 | 0.00 |

**Hazardous Substance Trust Fund - Consolidated
20X8145
Balance Sheet (Final)
March 31, 2005**

ASSETS

Undisbursed Balances

| | | |
|--------------------------------|--------------------------|-------------------|
| Funds Available for Investment | \$ <u>817,308,814.63</u> | |
| | | \$ 817,308,814.63 |

Receivables

| | | |
|---------------------|---------------------|--------------|
| Interest Receivable | \$ <u>49,940.71</u> | |
| | | \$ 49,940.71 |

Investments

| | | |
|--------------------------|---------------------|--|
| Principal On Investments | \$ 2,272,557,000.00 | |
| Discount on Purchase | (13,975,074.41) | |
| Premium on Purchase | 7,949.85 | |
| Amortization Discount | 4,855,402.75 | |
| Amortization Premium | <u>(3,312.05)</u> | |

| | | |
|---------------------|----------------------------|--|
| Net Investments | \$ <u>2,263,441,966.14</u> | |
| TOTAL ASSETS | | \$ <u><u>3,080,800,721.48</u></u> |

LIABILITIES & EQUITY

Liabilities

| | | |
|-------------------|----------------------------|---------------------|
| Other Liabilities | \$ <u>3,040,315,817.60</u> | |
| | | \$ 3,040,315,817.60 |

Equity

| | | |
|-------------------|----------------------|--|
| Beginning Balance | \$ (7,618,821.79) | |
| Net Change | <u>48,103,725.67</u> | |

| | | |
|---------------------------------------|-------------------------|--|
| Total Equity | \$ <u>40,484,903.88</u> | |
| TOTAL LIABILITIES & EQUITY | | \$ <u><u>3,080,800,721.48</u></u> |

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: April 22, 2005

**Hazardous Substance Trust Fund - Hazardous Superfund
20X8145
Balance Sheet (Final)
March 31, 2005**

ASSETS

Undisbursed Balances

| | | |
|--------------------------------|--------------------------|-------------------|
| Funds Available for Investment | \$ <u>817,308,370.58</u> | \$ 817,308,370.58 |
|--------------------------------|--------------------------|-------------------|

Receivables

| | | |
|---------------------|----------------|---------|
| Interest Receivable | \$ <u>0.00</u> | \$ 0.00 |
|---------------------|----------------|---------|

Investments

| | | |
|--------------------------|---------------------|--|
| Principal On Investments | \$ 2,264,222,000.00 | |
| Discount on Purchase | (13,941,483.16) | |
| Amortization Discount | 4,854,087.87 | |
| Amortization Premium | <u>0.00</u> | |
| Net Investments | | \$ <u>2,255,134,604.71</u> |
| TOTAL ASSETS | | \$ <u><u>3,072,442,975.29</u></u> |

LIABILITIES & EQUITY

Liabilities

| | | |
|-------------------|----------------------------|---------------------|
| Other Liabilities | \$ <u>3,040,315,817.60</u> | \$ 3,040,315,817.60 |
|-------------------|----------------------------|---------------------|

Equity

| | | |
|---------------------------------------|----------------------|--|
| Beginning Balance | \$ (15,874,693.18) | |
| Net Change | <u>48,001,850.87</u> | |
| Total Equity | | \$ <u>32,127,157.69</u> |
| TOTAL LIABILITIES & EQUITY | | \$ <u><u>3,072,442,975.29</u></u> |

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: April 22, 2005

**Hazardous Substance Trust Fund - Iron Mountain
20X81451
Balance Sheet (Final)
March 31, 2005**

ASSETS

Undisbursed Balances

| | | | | | |
|--------------------------------|----|--------|--|----|--------|
| Funds Available for Investment | \$ | 444.05 | | \$ | 444.05 |
|--------------------------------|----|--------|--|----|--------|

Receivables

| | | | | | |
|---------------------|----|-----------|--|----|-----------|
| Interest Receivable | \$ | 49,940.71 | | \$ | 49,940.71 |
|---------------------|----|-----------|--|----|-----------|

Investments

| | | | | | |
|--------------------------|----|--------------|--|----|---------------------|
| Principal On Investments | \$ | 8,335,000.00 | | | |
| Discount on Purchase | | (33,591.25) | | | |
| Premium on Purchase | | 7,949.85 | | | |
| Amortization Discount | | 1,314.88 | | | |
| Amortization Premium | | (3,312.05) | | | |
| Net Investments | \$ | | | \$ | 8,307,361.43 |
| TOTAL ASSETS | | | | \$ | 8,357,746.19 |

LIABILITIES & EQUITY

Liabilities

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

Equity

| | | | | | |
|---------------------------------------|----|--------------|--|----|---------------------|
| Beginning Balance | \$ | 8,255,871.39 | | | |
| Net Change | \$ | 101,874.80 | | | |
| Total Equity | \$ | | | \$ | 8,357,746.19 |
| TOTAL LIABILITIES & EQUITY | | | | \$ | 8,357,746.19 |

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: April 22, 2005

**Hazardous Substance Trust Fund - Consolidated
20X8145
Income Statement (Final)
October 1, 2004 Through March 31, 2005**

RECEIPTS

| | Current Month | Year-To-Date |
|---------------------------------|------------------------|----------------------------|
| Revenue | | |
| Corporate Environmental | \$ 0.00 | \$ 3,663,129.00 |
| Cost Recoveries | 2,153,118.18 | 19,479,878.12 |
| Fines & Penalties | 14,967.52 | 452,502.31 |
| Transfers from EPA/Non-Invested | 0.00 | 1,247,476,704.00 |
| Net Revenue | <u>\$ 2,168,085.70</u> | <u>\$ 1,271,072,213.43</u> |
| Investment Income | | |
| 1 Interest on Investments | <u>\$ 4,421,311.86</u> | <u>\$ 24,508,216.24</u> |
| Subtotal Investment Income | <u>\$ 4,421,311.86</u> | <u>\$ 24,508,216.24</u> |
| Net Receipts | <u>\$ 6,589,397.56</u> | <u>\$ 1,295,580,429.67</u> |

NONEXPENDITURE TRANSFERS

| | | |
|--------------------------------|-------------------------------|--------------------------------|
| Transfers to EPA | \$ 0.00 | \$ 1,247,476,704.00 |
| Subtotal NonExpenditures | <u>\$ 0.00</u> | <u>\$ 1,247,476,704.00</u> |
| NET INCREASE/(DECREASE) | <u>\$ 6,589,397.56</u> | <u>\$ 48,103,725.67</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 | \$ 14,900,345.17 | \$ 19,670,627.55 |

**Hazardous Substance Trust Fund - Hazardous Superfund
20X8145
Income Statement (Final)
October 1, 2004 Through March 31, 2005**

RECEIPTS

| | Current Month | Year-To-Date |
|---------------------------------|-------------------------------|--------------------------------|
| Revenue | | |
| Corporate Environmental | \$ 0.00 | \$ 3,663,129.00 |
| Cost Recoveries | 2,153,118.18 | 19,479,878.12 |
| Fines & Penalties | 14,967.52 | 452,502.31 |
| Transfers from EPA/Non-Invested | 0.00 | 1,247,476,704.00 |
| Net Revenue | <u>\$ 2,168,085.70</u> | <u>\$ 1,271,072,213.43</u> |
| Investment Income | | |
| 1 Interest on Investments | \$ 4,399,757.14 | \$ 24,406,341.44 |
| Subtotal Investment Income | <u>\$ 4,399,757.14</u> | <u>\$ 24,406,341.44</u> |
| Net Receipts | <u>\$ 6,567,842.84</u> | <u>\$ 1,295,478,554.87</u> |
| NONEXPENDITURE TRANSFERS | | |
| Transfers to EPA | \$ 0.00 | \$ 1,247,476,704.00 |
| Subtotal NonExpenditures | <u>\$ 0.00</u> | <u>\$ 1,247,476,704.00</u> |
| NET INCREASE/(DECREASE) | <u><u>\$ 6,567,842.84</u></u> | <u><u>\$ 48,001,850.87</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 | \$ 14,894,193.86 | \$ 19,578,633.50 |

**Hazardous Substance Trust Fund - Iron Mountain
20X81451
Income Statement (Final)
October 1, 2004 Through March 31, 2005**

RECEIPTS

| | Current Month | Year-To-Date |
|---------------------------------|---------------------|----------------------|
| Revenue | | |
| Net Revenue | \$ 0.00 | \$ 0.00 |
| Investment Income | | |
| 1 Interest on Investments | \$ 21,554.72 | \$ 101,874.80 |
| Subtotal Investment Income | \$ 21,554.72 | \$ 101,874.80 |
| Net Receipts | \$ 21,554.72 | \$ 101,874.80 |
| NONEXPENDITURE TRANSFERS | | |
| Subtotal NonExpenditures | \$ 0.00 | \$ 0.00 |
| NET INCREASE/(DECREASE) | \$ 21,554.72 | \$ 101,874.80 |

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 | \$ 6,151.31 | \$ 91,994.05 |

**Hazardous Substance Trust Fund
20X8145
Budget Reconciliation (Final)
March 31, 2005**

| <u>Security Number/ Account Number</u> | <u>Title</u> | <u>M/D</u> | <u>Amount</u> |
|--|---|--------------------|-----------------------------------|
| One Days | Interest on Investments (Cash) | | 19,670,627.55 |
| 532001 | Fines & Penalties | | 452,502.31 |
| 575023 | Transfer from EPA - Noninvested | | 1,247,476,704.00 |
| 580032 | Corporate Environmental | | 3,663,129.00 |
| 590008 | Cost Recoveries | | 19,479,878.12 |
| | Less: Receipts Designated as Special Interest Receipts (Information Supplied by EPA Budget Office) | M | 0.00 |
| 4114 | Appropriated Trust Fund Receipts | D | <u><u>1,290,742,840.98</u></u> |
| 4124 | Amts Approp from Specific Treas MTF- Payable-Rescinded | D | <u><u>(10,060,296.00)</u></u> |
| | Payable to CDC | 0.00 | |
| 4127 | Amts Approp F/Spec Treas Mgd Trust Fund - Payable | D | <u><u>0.00</u></u> |
| | Transfers to CDC | (11,061,800.00) | |
| 4129 | Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out | D | <u><u>(11,061,800.00)</u></u> |
| | Payable to EPA from Special Interest | (140,101,040.97) | |
| 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances (Payable) | M | <u><u>(140,101,040.97)</u></u> |
| | Transfers to EPA from Special Interest | 0.00 | |
| 4167 | Allocations of Realized Authority - Transferred from Invested Balances | M | <u><u>0.00</u></u> |
| | Payable to EPA | (2,900,214,776.63) | |
| 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances (Payable) | D | <u><u>(2,900,214,776.63)</u></u> |
| | Transfers to EPA (Actual Cash Transfers) | (609,234,666.70) | |
| 4167 | Allocations of Realized Authority - Transferred from Invested Balances | D | <u><u>(609,234,666.70)</u></u> |
| 4201 | Total Actual Resources - Collected Beg Bal | | <u><u>2,405,444,365.94</u></u> |
| 4394 | Receipts Not Available for Obligation Upon Collection-Beg Bal | | <u><u>(7,691,214.36)</u></u> |
| One Days | Interest on Investments (Cash) | | 19,670,627.55 |
| 532001 | Fines & Penalties | | 452,502.31 |
| 575023 | Transfer from EPA - Noninvested | | 1,247,476,704.00 |
| 590008 | Cost Recoveries | | 19,479,878.12 |
| 580032 | Corporate Environmental | | 3,663,129.00 |
| 576511 | Current Year Authority | | (1,257,537,000.00) |
| 4394 | Receipts Not Available for Obligation Upon Collection-End Bal | D | <u><u>(25,514,626.62)</u></u> *** |
| 1010 | Fund Balance with Treasury | | 817,308,814.63 |
| 1610 | Investments at Par | | 2,272,557,000.00 |
| 1611 | Less: Discount @ Purchase | | (13,975,074.41) |
| 2150 | Less: Total Liabilities | | (3,040,315,817.60) |
| | Total Net Assets | | <u><u>35,574,922.62</u></u> |
| Edit Check (Total Assets = 4124+4394) | | | <u><u>(35,574,922.62)</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)
March 31, 2005

| <u>Account Number</u> | | <u>M/D</u> | <u>Amount</u> |
|-----------------------|--|------------|--------------------|
| 4114 | Appropriated Trust Fund Receipts | D | 1,290,742,840.98 |
| 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 | (2,900,214,776.63) |
| 4167 | Allocations of Realized Authority - Transferred from Invested Balances | D | (609,234,666.70) |
| 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 | (25,514,626.62) |
| 4201 | Total Actual Resources - Collected | | 2,405,444,365.94 |
| | | | <u>0.00</u> |

Hazardous Substance Trust Fund
20X8145
FACTS II Adjusted Trial Balance (Final)
March 31, 2005

| <u>SGL Account</u> | <u>Beginning/ Ending Balance</u> | <u>M/D</u> | <u>Amount</u> |
|--------------------|--------------------------------------|------------|---------------------------|
| 1010 | E | | 817,308,814.63 |
| 1610 | B | | 2,226,973,000.00 |
| 1610 | E | | 2,272,557,000.00 |
| 1611 | E | | (13,975,074.41) |
| 4114 | E | D | 1,290,742,840.98 |
| 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 | (2,900,214,776.63) EPA |
| 4166 | B | M | (140,101,040.97) EPA - SI |
| 4166 | E | M | (140,101,040.97) EPA - SI |
| 4167 | E | D | (609,234,666.70) 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 | (25,514,626.62) |
| | | | 0.00 |

**Hazardous Substance Trust Fund
20X8145
Attest Adjusted Trial Balance (Final)
February 28, 2005 Through March 31, 2005**

| G/L ACCT # | DESCRIPTION | BEGINNING BALANCE | TOTAL DEBITS | TOTAL CREDITS | ENDING BALANCE | ATTEST ADJUSTING DEBITS | ATTEST ADJUSTING CREDITS | ATTEST ENDING BALANCE |
|--------------------|--------------------------------|-------------------------|--------------------------|--------------------------|-------------------------|-------------------------------|--------------------------------|-----------------------------|
| ASSETS | | | | | | | | |
| 1010 | CASH | 945,930,280.80 | 13,051,873,190.45 | 13,180,494,656.62 | 817,308,814.63 | 0.00 | 0.00 | 817,308,814.63 |
| 1340 | ACCRUED INCOME RECEIVABLE | 11,355,447.48 | 2,587,825.94 | 13,893,332.71 | 49,940.71 | 0.00 | 0.00 | 49,940.71 |
| 1610 | PRINCIPAL ON INVESTMENTS | 2,246,000,000.00 | 13,059,335,000.00 | 13,032,778,000.00 | 2,272,557,000.00 | 0.00 | 0.00 | 2,272,557,000.00 |
| 1611 | DISCOUNT ON PURCHASE | (9,742,125.31) | 0.00 | 4,232,949.10 | (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 | 4,025,617.24 | 826,619.23 | 145.77 | 4,852,090.70 | 0.00 | 0.00 | 4,852,090.70 |
| | TOTAL ASSETS | 3,197,577,170.06 | 26,114,622,635.62 | 26,231,399,084.20 | 3,080,800,721.48 | 0.00 | 0.00 | 3,080,800,721.48 |
| LIABILITIES | | | | | | | | |
| 2150 | LIABILITY FOR ALLOCATION | 3,163,681,663.74 | 123,365,846.14 | 0.00 | 3,040,315,817.60 | 2 3,040,315,817.60 | 0.00 | 0.00 |
| | TOTAL LIABILITIES | 3,163,681,663.74 | 123,365,846.14 | 0.00 | 3,040,315,817.60 | 3,040,315,817.60 | 0.00 | 0.00 |
| | TOTAL NET ASSETS | 33,895,506.32 | 26,237,988,481.76 | 26,231,399,084.20 | 40,484,903.88 | 3,040,315,817.60 | 0.00 | 3,080,800,721.48 |
| CAPITAL | | | | | | | | |
| 3310 | PRIOR UNDISTRIBUTED INC | (7,618,821.79) | 0.00 | 0.00 | (7,618,821.79) | 3 3,040,315,817.60 | 1 2,413,135,580.30 | (634,799,059.09) |
| | PROGRAM AGENCY EQUITY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3 3,040,315,817.60 | 3,040,315,817.60 |
| | TOTAL CAPITAL | (7,618,821.79) | 0.00 | 0.00 | (7,618,821.79) | 3,040,315,817.60 | 5,453,451,397.90 | 2,405,516,758.51 |
| INCOME | | | | | | | | |
| 5311 | INTEREST ON INVESTMENTS | 16,084,804.76 | 13,893,332.71 | 17,488,171.11 | 19,679,643.16 | 0.00 | 0.00 | 19,679,643.16 |
| 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 | 17,326,759.94 | 1,142,383.54 | 3,295,501.72 | 19,479,878.12 | 0.00 | 0.00 | 19,479,878.12 |
| 5320 | FINES & PENALTIES | 437,534.79 | 884,376.04 | 899,343.56 | 452,502.31 | 0.00 | 0.00 | 452,502.31 |
| 5311 | AMORTIZATION/ACCRETION | 4,002,099.62 | 145.77 | 826,619.23 | 4,828,573.08 | 0.00 | 0.00 | 4,828,573.08 |
| | TOTAL INCOME | 1,288,991,032.11 | 15,920,238.06 | 22,509,635.62 | 1,295,580,429.67 | 0.00 | 0.00 | 1,295,580,429.67 |
| EXPENSES | | | | | | | | |
| 5765 | TRANSFERS TO EPA | 1,247,476,704.00 | 117,304,046.14 | 117,304,046.14 | 1,247,476,704.00 | 1 2,402,073,780.30 | 2 3,040,315,817.60 | 609,234,666.70 |
| 5765 | TRANSFER TO CDC | 0.00 | 6,061,800.00 | 6,061,800.00 | 0.00 | 1 11,061,800.00 | 2 0.00 | 11,061,800.00 |
| | TOTAL EXPENSE | 1,247,476,704.00 | 123,365,846.14 | 123,365,846.14 | 1,247,476,704.00 | 2,413,135,580.30 | 3,040,315,817.60 | 620,296,466.70 |
| | TOTAL EQUITY | 33,895,506.32 | 139,286,084.20 | 145,875,481.76 | 40,484,903.88 | 5,453,451,397.90 | 8,493,767,215.50 | 3,080,800,721.48 |
| | BALANCE | 0.00 | 26,377,274,565.96 | 26,377,274,565.96 | 0.00 | 8,493,767,215.50 | 8,493,767,215.50 | 0.00 |

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)
March 31, 2005**

ASSETS

Undisbursed Balances

| | | | |
|--------------------------------|----|-----------------------|-------------------|
| Funds Available for Investment | \$ | <u>817,308,814.63</u> | \$ 817,308,814.63 |
|--------------------------------|----|-----------------------|-------------------|

Receivables

| | | | |
|---------------------|----|------------------|--------------|
| Interest Receivable | \$ | <u>49,940.71</u> | \$ 49,940.71 |
|---------------------|----|------------------|--------------|

Investments

| | | | |
|--------------------------|-----------|---------------------------------------|--|
| Principal On Investments | \$ | <u>2,263,441,966.14</u> | |
| Net Investments | \$ | <u>2,263,441,966.14</u> | |
| TOTAL ASSETS | \$ | <u><u>3,080,800,721.48</u></u> | |

LIABILITIES

Program Agency Equity

| | | | |
|-------------------|----|-------------------------|---------------------|
| Available | \$ | <u>3,040,315,817.60</u> | \$ 3,040,315,817.60 |
| Other | | | |
| Beginning Balance | \$ | (634,799,059.09) | |
| Net Change | \$ | <u>675,283,962.97</u> | |

| | | | |
|---------------------------------------|-----------|---------------------------------------|--|
| Total Equity | \$ | <u>40,484,903.88</u> | |
| TOTAL LIABILITIES & EQUITY | \$ | <u><u>3,080,800,721.48</u></u> | |

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: April 22, 2005

**Hazardous Substance Trust Fund
20X8145
Schedule of Activity (Final)
October 1, 2004 Through March 31, 2005**

REVENUES

| | Year-To-Date |
|---|----------------------------|
| 1 Interest Revenue | 24,508,216.24 |
| Penalties, Fines, and Administrative Fees | 452,502.31 |
| Donated Revenue | |
| Transfers In from Program Agencies | 1,247,476,704.00 |
| Tax Revenue | 3,663,129.00 |
| Tax Refunds | |
| Cost Recoveries | 19,479,878.12 |
| Other Income | |
| Total Revenues | \$ 1,295,580,429.67 |

DISPOSITION OF REVENUES

| | |
|--------------------------------------|--------------------------|
| 2 Transfers to Program Agencies | \$ 620,296,466.70 |
| Total Disposition of Revenues | \$ 620,296,466.70 |
| | \$ 675,283,962.97 |

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 | \$ | 19,670,627.55 |
|-------------------------------------|----|---------------|

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