

# Leaking Underground Storage Tanks Trust Fund

20X8153

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# **Leaking Underground Storage Tanks Trust Fund**

**20X8153**

## **Noteworthy News**

- 1. Beginning with the October 2005 financial statements, the FACTS II Adjusted Trial Balance will replace the Budget Reconciliation Summary and the Post Closing Budget Reconciliation.**

**Leaking Underground Storage Tanks Trust Fund  
20X8153  
Trial Balance (Final)  
September 30, 2005 Through October 31, 2005**

RUN DATE: 11/10/05

RUN TIME: 12:43:23

G/L ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	12,753,486.46	2,500,551,860.84	2,513,305,000.00	347.30
1340	ACCRUED INCOME RECEIVABLE	28,470,445.01	8,219,043.08	140,720.25	36,548,767.84
1610	PRINCIPAL ON INVESTMENTS	2,437,015,000.00	2,504,464,000.00	2,496,706,000.00	2,444,773,000.00
1611	DISCOUNT ON PURCHASE	(11,269,879.90)	0.00	0.00	(11,269,879.90)
1612	PREMIUM ON PURCHASE	117,687,373.15	0.00	0.00	117,687,373.15
1613	AMORTIZATION DISC/PREM	(58,025,333.09)	1,084,553.25	2,361,740.60	(59,302,520.44)
	<b>TOTAL ASSETS</b>	<b>2,526,631,091.63</b>	<b>5,014,319,457.17</b>	<b>5,012,513,460.85</b>	<b>2,528,437,087.95</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	86,583,979.39	8,000,000.00	0.00	78,583,979.39
	<b>TOTAL LIABILITIES</b>	<b>86,583,979.39</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>78,583,979.39</b>
	<b>TOTAL NET ASSETS</b>	<b>2,440,047,112.24</b>	<b>5,022,319,457.17</b>	<b>5,012,513,460.85</b>	<b>2,449,853,108.56</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED G/L	321.61	0.00	0.00	321.61
3310	PRIOR UNDISTRIBUTED INC	2,440,046,790.63	0.00	0.00	2,440,046,790.63
	<b>TOTAL CAPITAL</b>	<b>2,440,047,112.24</b>	<b>0.00</b>	<b>0.00</b>	<b>2,440,047,112.24</b>
<b>INCOME</b>					
5311	INTEREST ON INVESTMENTS	0.00	140,720.25	8,616,903.92	8,476,183.67
5800	TAX RELATING TO HIGHWAY TF	0.00	0.00	3,205,000.00	3,205,000.00
5800	TAX RELATING TO INLAND WATERWAYS T	0.00	0.00	8,000.00	8,000.00
5800	TAX RELATING TO AIRPORT/AIRWAY TF	0.00	0.00	235,000.00	235,000.00
5890	REFUND OF GASOLINE	0.00	265,000.00	0.00	(265,000.00)
5890	REFUND OF DIESEL	0.00	449,000.00	0.00	(449,000.00)
5890	REFUND OF AVIATION	0.00	6,000.00	0.00	(6,000.00)
5890	REFUND OF AVIATION FUEL OTHER THAN	0.00	121,000.00	0.00	(121,000.00)
5311	AMORTIZATION/ACCRETION	0.00	2,361,740.60	1,084,553.25	(1,277,187.35)
	<b>TOTAL INCOME</b>	<b>0.00</b>	<b>3,343,460.85</b>	<b>13,149,457.17</b>	<b>9,805,996.32</b>
<b>EXPENSES</b>					
5765	TRANSFERS TO EPA	0.00	8,000,000.00	8,000,000.00	0.00
	<b>TOTAL EXPENSES</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>
	<b>TOTAL EQUITY</b>	<b>2,440,047,112.24</b>	<b>11,343,460.85</b>	<b>21,149,457.17</b>	<b>2,449,853,108.56</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>5,033,662,918.02</b>	<b>5,033,662,918.02</b>	<b>0.00</b>

**Leaking Underground Storage Tanks Trust Fund  
20X8153  
Balance Sheet (Final)  
October 31, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$ 347.30	
	\$	347.30

**Receivables**

Interest Receivable	\$ 36,548,767.84	
	\$	36,548,767.84

**Investments**

1 Principal On Investments	\$ 2,444,773,000.00	
Discount on Purchase	(11,269,879.90)	
Premium on Purchase	117,687,373.15	
Amortization Discount	6,549,725.62	
Amortization Premium	(65,852,246.06)	
	\$	2,491,887,972.81

**Net Investments** \$ 2,491,887,972.81

**TOTAL ASSETS** \$ 2,528,437,087.95

**LIABILITIES & EQUITY**

**Liabilities**

Liability for Allocation	\$ 78,583,979.39	
	\$	78,583,979.39

**Equity**

Beginning Balance	\$ 2,440,047,112.24	
Net Change	\$ 9,805,996.32	
	\$	2,449,853,108.56

**Total Equity** \$ 2,449,853,108.56

**TOTAL LIABILITIES & EQUITY** \$ 2,528,437,087.95

1 Details about principal holdings and investment transaction data can be viewed at <http://www.federalinvestments.gov/dfi/dfifederalinvestreports.htm>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: November 10, 2005

**Leaking Underground Storage Tanks Trust Fund  
20X8153  
Income Statement (Final)  
October 1, 2005 Through October 31, 2005**

**RECEIPTS**

	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Tax Relating to Highway TF	\$ 3,205,000.00	\$ 3,205,000.00
Tax Relating to Inland Waterways T	8,000.00	8,000.00
Tax Relating to Airport/Airway TF	235,000.00	235,000.00
<b>Gross Revenue</b>	<b>\$ 3,448,000.00</b>	<b>\$ 3,448,000.00</b>
<b>Less: Refunds and Credits</b>		
Refund of Aviation	6,000.00	6,000.00
Refund of Aviation Fuel	121,000.00	121,000.00
Refund of Diesel	449,000.00	449,000.00
Refund of Gasoline	265,000.00	265,000.00
<b>Subtotal Less: Refunds and Credits</b>	<b>841,000.00</b>	<b>841,000.00</b>
<b>Net Revenue</b>	<b>\$ 2,607,000.00</b>	<b>\$ 2,607,000.00</b>
<b>Investment Income</b>		
1. Interest on Investments	7,198,996.32	7,198,996.32
<b>Net Receipts</b>	<b>\$ 9,805,996.32</b>	<b>\$ 9,805,996.32</b>

**DISBURSEMENTS**

<b>Nonexpenditure Transfers</b>		
Transfers to EPA	0.00	0.00
<b>Total NonExpenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ 9,805,996.32</b>	<b>\$ 9,805,996.32</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>Year-To-Date</b>
Interest on Investments: Cash Basis	\$ 397,860.84	\$ 397,860.84

**Leaking Underground Storage Tanks Trust Fund  
20X8153  
Budget Reconciliation (Final)  
October 31, 2005**

<u>Security Number/ Account Number</u>	<u>TITLE</u>		<u>M/D</u>	<u>AMOUNT</u>
N/A	Interest on Investments(Cash)	397,860.84		
580038	Tax Relating to Highway TF	3,205,000.00		
580039	Tax Relating to Inland Waterways T	8,000.00		
580040	Tax Relating to Airport/Airway TF	235,000.00		
589015	Refund of Gasoline	(265,000.00)		
589015	Refund of Diesel	(449,000.00)		
589015	Refund of Aviation	(6,000.00)		
589015	Refund of Aviation Fuel Other Than	(121,000.00)		
<b>4114</b>	<b>Appropriated Trust Fund Receipts</b>		<b>D</b>	<u><u>3,004,860.84</u></u>
<b>4168</b>	<b>Allocations of Realized Authority Reclassified - Auth to be Transferred from Invested Balances - Temp Reduction</b>		<b>D</b>	<u><u>0.00</u></u>
<b>4166</b>	<b>Allocations of Realized Authority - To Be Transferred from Invested Balances</b>	(78,583,979.39)	<b>D</b>	<u><u>(78,583,979.39)</u></u>
5765	Transfer to EPA (Actual Transfers YTD)	(8,000,000.00)		
<b>4167</b>	<b>Allocations of Realized Authority - Transferred from Invested Balances</b>		<b>D</b>	<u><u>(8,000,000.00)</u></u>
<b>4384</b>	<b>Temporary Reduction Returned by Appropriation</b>		<b>D</b>	<u><u>0.00</u></u>
<b>4394</b>	<b>Receipts Unavailable for Obligation Upon Collection (Beg)</b>	<b>2,351,354,627.17</b>		
N/A	Interest on Investments(Cash)	397,860.84		
580038	Tax Relating to Highway TF	3,205,000.00		
580039	Tax Relating to Inland Waterways T	8,000.00		
580040	Tax Relating to Airport/Airway TF	235,000.00		
589015	Refund of Gasoline	(265,000.00)		
589015	Refund of Diesel	(449,000.00)		
589015	Refund of Aviation	(6,000.00)		
589015	Refund of Aviation Fuel Other Than	(121,000.00)		
576511	Transfer to EPA	0.00		
	<b>Rescinded Amount Made Available</b>	<b>560,000.00</b>		
<b>4394</b>	<b>Receipts Unavailable for Obligation Upon Collection (Ending)</b>		<b>D</b>	<u><u>(2,354,919,488.01)</u></u>
<b>4201</b>	<b>Total Actual Resources - Collected</b>			<u><u>2,438,498,606.56</u></u>
<b>Assets</b>				
1010	Fund Balance with Treasury	347.30		
1610	Principal on Investments	2,444,773,000.00		
1611	Discount on Purchase	(11,269,879.90)		
2150	Liability For Allocation Transfers - Drawdown Payable	(78,583,979.39)		
	<b>Total Assets</b>			<u><u>2,354,919,488.01</u></u>
<b>Edit Check (Total Assets = 4168+4394+4384)</b>				<u><u>(2,354,919,488.01)</u></u>
				<u><u>0.00</u></u>

Leaking Underground Storage Tanks Trust Fund  
20X8153  
FACTS II Adjusted Trial Balance Report (Final)  
October 31, 2005

<u>SGL</u> <u>Account</u>	<u>SGL Account Name</u>	<u>B/E</u>	<u>M/D</u>	<u>B/N</u>	<u>Amount</u>
1010	Fund Balance with Treasury	E			347.30
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	B			2,437,015,000.00
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E			2,444,773,000.00
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E			(11,269,879.90)
4114	Appropriated Trust Fund Receipts	E	D		3,004,860.84
4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	B	D		(86,583,979.39)
4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	E	D		(78,583,979.39)
4167	Allocations of Realized Authority - Transferred from Invested Balances	E	D		(8,000,000.00)
4168	Allocations of Realized Authority Reclassified - Auth to be Transferred from Invested Balances - Temp Reduction	E	D		0.00
4201	Total Actual Resources - Collected	B			2,438,498,606.56
4201	Total Actual Resources - Collected	E			2,438,498,606.56
4384	Temporary Reduction Returned by Appropriation	B	D		(560,000.00)
4384	Temporary Reduction Returned by Appropriation	E	D		0.00
4394	Receipts Unavailable for Obligation Upon Collection Less: New Budget Authority	B	D		(2,351,354,627.17)
4394	Receipts Unavailable for Obligation Upon Collection Less: New Budget Authority	E	D		(2,354,919,488.01)
					0.00

B/E Beginning/Ending Balance  
M/D Mandatory/Discretionary  
B/N Balance/New

**Leaking Underground Storage Tanks Trust Fund  
20X8153  
Payable Information  
For Fiscal Year 2006 (10-1-2005 to 09-30-2006)**

68-20X8153 (FY2005 EOY Payable)	<b>86,583,979.39</b>
Less: Drawdowns to EPA October 2005	<u>-8,000,000.00</u>
<b>October 2005 EOM Balance</b>	<b>78,583,979.39</b>



Leaking Underground Storage Tanks Trust Fund  
20X8153  
Attest Adjusted Trial Balance (Final)  
September 30, 2005 Through October 31, 2005

RUN DATE: 11/10/05  
RUN TIME: 12:43:23

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	12,753,486.46	2,500,551,860.84	2,513,305,000.00	347.30	0.00	0.00	347.30
1340	ACCRUED INCOME RECEIVABLE	28,470,445.01	8,219,043.08	140,720.25	36,548,767.84	0.00	0.00	36,548,767.84
1610	PRINCIPAL ON INVESTMENTS	2,437,015,000.00	2,504,464,000.00	2,496,706,000.00	2,444,773,000.00	0.00	0.00	2,444,773,000.00
1611	DISCOUNT ON PURCHASE	(11,269,879.90)	0.00	0.00	(11,269,879.90)	0.00	0.00	(11,269,879.90)
1612	PREMIUM ON PURCHASE	117,687,373.15	0.00	0.00	117,687,373.15	0.00	0.00	117,687,373.15
1613	AMORTIZATION DISC/PREM	(58,025,333.09)	1,084,553.25	2,361,740.60	(59,302,520.44)	0.00	0.00	(59,302,520.44)
	<b>TOTAL ASSETS</b>	<b>2,526,631,091.63</b>	<b>5,014,319,457.17</b>	<b>5,012,513,460.85</b>	<b>2,528,437,087.95</b>	<b>0.00</b>	<b>0.00</b>	<b>2,528,437,087.95</b>
<b>LIABILITIES</b>								
2150	LIABILITY FOR ALLOCATION	86,583,979.39	8,000,000.00	0.00	78,583,979.39	2	78,583,979.39	0.00
	<b>TOTAL LIABILITIES</b>	<b>86,583,979.39</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>78,583,979.39</b>		<b>78,583,979.39</b>	<b>0.00</b>
	<b>TOTAL NET ASSETS</b>	<b>2,440,047,112.24</b>	<b>5,022,319,457.17</b>	<b>5,012,513,460.85</b>	<b>2,449,853,108.56</b>	<b>78,583,979.39</b>	<b>0.00</b>	<b>2,528,437,087.95</b>
<b>CAPITAL</b>								
3310	PRIOR UNDISTRIBUTED G/L	321.61	0.00	0.00	321.61	0.00	0.00	321.61
3310	PRIOR UNDISTRIBUTED INC	2,440,046,790.63	0.00	0.00	2,440,046,790.63	3	78,583,979.39	1
	PROGRAM AGENCY EQUITY	0.00	0.00	0.00	0.00	0.00	3	78,583,979.39
	<b>TOTAL CAPITAL</b>	<b>2,440,047,112.24</b>	<b>0.00</b>	<b>0.00</b>	<b>2,440,047,112.24</b>	<b>78,583,979.39</b>	<b>165,167,958.78</b>	<b>2,526,631,091.63</b>
<b>INCOME</b>								
5311	INTEREST ON INVESTMENTS	0.00	140,720.25	8,616,903.92	8,476,183.67	0.00	0.00	8,476,183.67
5800	TAX RELATING TO HIGHWAY TF	0.00	0.00	3,205,000.00	3,205,000.00	0.00	0.00	3,205,000.00
5800	TAX RELATING TO INLAND WATERWAYS T	0.00	0.00	8,000.00	8,000.00	0.00	0.00	8,000.00
5800	TAX RELATING TO AIRPORT/AIRWAY TF	0.00	0.00	235,000.00	235,000.00	0.00	0.00	235,000.00
5890	REFUND OF GASOLINE	0.00	265,000.00	0.00	(265,000.00)	0.00	0.00	(265,000.00)
5890	REFUND OF DIESEL	0.00	449,000.00	0.00	(449,000.00)	0.00	0.00	(449,000.00)
5890	REFUND OF AVIATION	0.00	6,000.00	0.00	(6,000.00)	0.00	0.00	(6,000.00)
5890	REFUND OF AVIATION FUEL OTHER THAN	0.00	121,000.00	0.00	(121,000.00)	0.00	0.00	(121,000.00)
5311	AMORTIZATION/ACCRETION	0.00	2,361,740.60	1,084,553.25	(1,277,187.35)	0.00	0.00	(1,277,187.35)
	<b>TOTAL INCOME</b>	<b>0.00</b>	<b>3,343,460.85</b>	<b>13,149,457.17</b>	<b>9,805,996.32</b>	<b>0.00</b>	<b>0.00</b>	<b>9,805,996.32</b>
<b>EXPENSES</b>								
5765	TRANSFERS TO EPA	0.00	8,000,000.00	8,000,000.00	0.00	1	86,583,979.39	2
	<b>TOTAL EXPENSES</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>86,583,979.39</b>	<b>78,583,979.39</b>	<b>8,000,000.00</b>
	<b>TOTAL EQUITY</b>	<b>2,440,047,112.24</b>	<b>11,343,460.85</b>	<b>21,149,457.17</b>	<b>2,449,853,108.56</b>	<b>165,167,958.78</b>	<b>243,751,938.17</b>	<b>2,528,437,087.95</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>5,033,662,918.02</b>	<b>5,033,662,918.02</b>	<b>0.00</b>	<b>243,751,938.17</b>	<b>243,751,938.17</b>	<b>0.00</b>

**Footnotes For Adjusting Entries**

- 1 To reverse the FY 2005 year end payable figure of \$86,583,979.39 to convert the "Transfers to EPA" account into a cash basis figure.
- 2 To reverse the current payable of \$78,583,979.39 to convert the "Transfers to EPA" account into a cash basis figure.
- 3 To reclassify the current payable of \$78,583,979.39 as Program Agency Equity.

**Leaking Underground Storage Tanks Trust Fund  
20X8153  
Attest Schedule of Assets & Liabilities (Final)  
October 31, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	347.30	
Total Undisbursed Balance	\$		347.30

**Receivables:**

Interest Receivable	\$	36,548,767.84	
	\$		36,548,767.84

**Investments:**

Principal On Investments	\$	2,491,887,972.81	
Net Investments	\$	2,491,887,972.81	
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>2,528,437,087.95</b>	

**LIABILITIES**

**Program Agency Equity:**

Available	\$	78,583,979.39	
	\$		78,583,979.39
Other:			
Beginning Balance	\$	2,448,047,112.24	
Net Change	\$	1,805,996.32	
Total Equity	\$	2,449,853,108.56	
<b>TOTAL LIABILITY/EQUITY</b>	<b>\$</b>	<b>2,528,437,087.95</b>	

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: November 10, 2005

**Leaking Underground Storage Tanks Trust Fund  
20X8153  
Attest Schedule of Activity (Final)  
October 1, 2005 Through October 31, 2005**

<b>REVENUES</b>	<b>FY 2005 <u>Year-To-Date</u></b>
1 Interest Revenue	\$ 7,198,996.32
Tax Revenue	3,448,000.00
Tax Refunds	(841,000.00)
<b>Total Revenues</b>	<b>\$ <u>9,805,996.32</u></b>
<b>DISPOSITION OF REVENUES</b>	
2 Transfers to Program Agencies	\$ 8,000,000.00
Reimbursements to Treasury Bureaus and the General Fund	
<b>Total Disposition of Revenues</b>	<b>\$ <u>8,000,000.00</u></b>
	<b>\$ <u><u>1,805,996.32</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	\$ 397,860.84
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2 Non-expenditure transfers are reported on the cash basis.