



BUREAU OF THE
Fiscal Service

**Hazardous Substance Superfund
Trust Fund**

68X8145

Investment Reporting

FY 2024

January 31, 2024

Period Name: 2024-04

Table of Contents

	Page(s)
Investment Reports - 68X8145	2-5
Investment Report - 68X81452	6-9
Trial Balance(s)	10-12
Balance Sheet	13-15
Income Statement	16-18
Monthly Activity	19-21
Footnotes	22-23

**Hazardous Substance SuperfundTrust Fund
Investment Summary
68X81450 - Superfund Trust Fund
FY 2024
January 31, 2024
Period Name: 2024-04**

Summary of Investment Activity

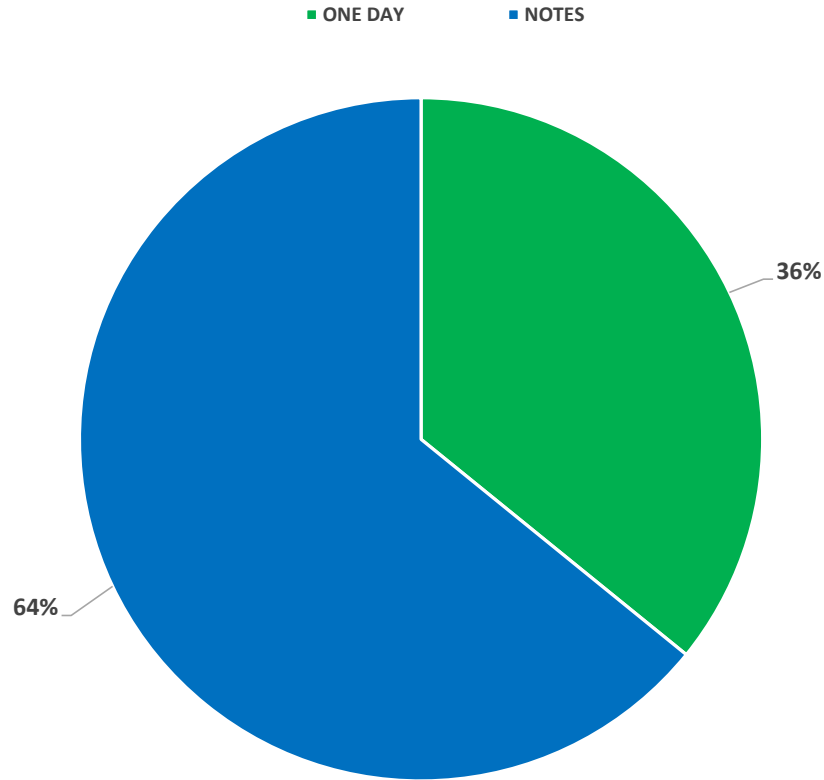
Beginning Investment Balance		7,083,185,734.96
Investment Transaction Activity Per Actual Date Completed		
Total Purchases	54,088,265,124.21	
Total Maturities	(54,049,124,136.05)	
Total Sells	-	
Total Investment Transactions		39,140,988.16
Transactions that affect Buy/Sell Investment Activity		
Total Initial Discount	-	
Total Initial Premium	-	
Total Amortization Cost	-	
Total Income Earn One Day	(12,720,722.89)	
Total Income on Market Based Investme	-	
	(12,720,722.89)	
Monthly Receipts/Disbursement/Residual		
Additions	(150,096,447.00)	
Subtractions	118,455,940.75	
Residual/ Activity in USSGL 1010	5,220,240.98	
	(26,420,265.27)	
Total Transactions that affect Investment Balance	(39,140,988.16)	
Ending Investment Balance		7,122,326,723.12

Security Balances

Security Number	Type	Security Description	Maturity Date	Interest Rate/ Coupon Rate	Amount Shar/Par	Initial Discount	Initial Premium	Amortization	Accrued Income	Estimated Next Coupon Amount	Next Coupon Date	Yield to Maturity	Weighted Yield to Maturity
912828YE4	NOTES	MK NOTE 1.250% 08/31/2024	8/31/24	1.250%	2,138,966,968.31	(88,900,814.62)	-	62,635,090.79	11,238,391.00	13,368,543.55	2/29/2024	3.42%	1.03%
912828YE4	NOTES	MK NOTE 1.250% 08/31/2024	8/31/24	1.250%	92,919,268.16	(4,021,662.08)	-	2,831,094.73	488,209.07	580,745.43	2/29/2024	3.51%	0.05%
912828YE4	NOTES	MK NOTE 1.250% 08/31/2024	8/31/24	1.250%	2,337,026,345.99	(93,115,893.47)	-	38,790,945.80	12,279,018.92	14,606,414.66	2/29/2024	5.40%	1.77%
ONE DAY 01/31/2024	ONE DAY	ONE DAY 5.380% 02/01/2024	2/1/24	5.380%	2,553,414,140.66	-	-	-	-	-	-	5.38%	1.93%
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
					-	-	-	-	-	-	-		
Total					7,122,326,723.12	(186,038,370.17)	-	104,257,131.32	24,005,618.99	28,555,703.64		4.43%	4.77%

Hazardous Substance SuperfundTrust Fund
68X81450 - Superfund Trust Fund
FY 2024
January 31, 2024
Period Name: 2024-04

Investment Allocation



Investment Allocation		
Type	Amount Shar/Par	Percentage
ONE DAY	2,553,414,140.66	36%
NOTES	4,568,912,582.46	64%
Total	7,122,326,723.12	100%

Hazardous Substance Superfund Trust Fund
Investment - Market Value
69X81450 - Superfund Trust Fund
FY 2024
January 31, 2024
Period Name: 2024-04

Security Number	Security Description	Purchase Date	Original Price	Shares/Par	Initial Discount	Initial Premium	Cost	Amortization	Net Investments	Accrued Interest	Price	Market Value	Unrealized Gain/Loss
912828YE4	MK NOTE 1.250% 08/31/2024	8/31/22	95.8438	2,138,966,968.31	(88,900,814.62)	-	2,050,066,153.69	62,635,090.79	2,112,701,244.48	11,238,391.01	97.81250	2,092,177,065.88	(20,524,178.60)
912828YE4	MK NOTE 1.250% 08/31/2024	9/1/22	95.6719	92,919,268.16	(4,021,662.08)	-	88,897,606.08	2,831,094.73	91,728,700.81	488,209.07	97.81250	90,886,659.17	(842,041.64)
912828YE4	MK NOTE 1.250% 08/31/2024	8/31/23	96.0156	2,337,026,345.99	(93,115,893.47)	-	2,243,910,452.52	38,790,945.80	2,282,701,398.32	12,279,018.91	97.81250	2,285,903,894.67	3,202,496.35
ONE DAY 01/31/2024	ONE DAY 5.380% 02/01/2024	1/31/24	100.0000	2,553,414,140.66	-	-	2,553,414,140.66	-	2,553,414,140.66	-	100.00000	2,553,414,140.66	0.00
				-									
				-									
				-									
				-									
				-									
				-									
				-									
				-									
				-									
				-									
				-									
				-									
				-									
				-									
				-									
				-									
				-									
				-									
				-									
TOTALS				7,122,326,723.12	(186,038,370.17)	0.00	6,936,288,352.95	104,257,131.32	7,040,545,484.27	24,005,618.99		7,022,381,760.38	(18,163,723.89)

SGL's on Trial Balances:	1610	1611	1612	Cost	1613	Net Investments	1342
OBIEE Trial Balance:	7,122,326,723.12	(186,038,370.17)	0.00	6,936,288,352.95	104,257,131.32	7,040,545,484.27	24,005,618.99
Difference should be zero:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Highlighted cell(s) due to weekend interest payments and maturities not appearing as part of the InvestOne accrued interest and principal outstanding balances.

Hazardous Substance SuperfundTrust Fund
Investment Summary
68X81452 - Special Account
FY 2024
January 31, 2024
Period Name: 2024-04

Summary of Investment Activity

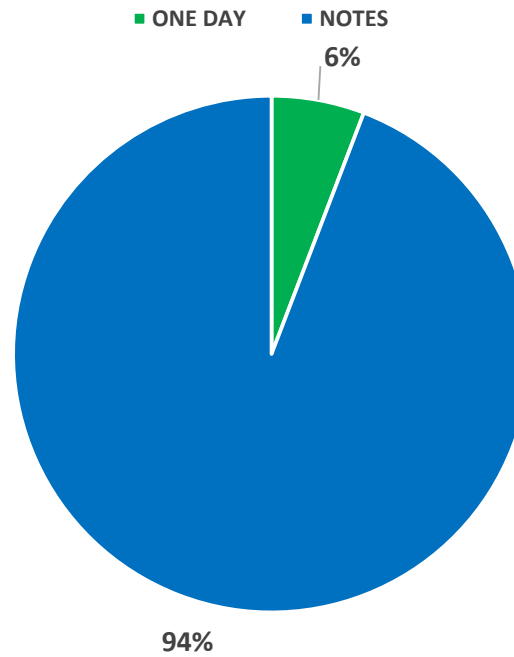
Beginning Investment Balance		4,248,429,236.53
Investment Transaction Activity Per Actual Date Completed		
Total Purchases	5,551,624,840.58	
Total Maturities	(5,567,340,528.92)	
Total Sells	-	
Total Investment Transactions		(15,715,688.34)
Transactions that affect Buy/Sell Investment Activity		
Total Initial Discount	-	
Total Initial Premium	-	
Total Amortization Cost	-	
Total Income Earn One Day	(1,313,731.74)	
Total Income on Market Based Investr	-	
	(1,313,731.74)	
Monthly Receipts/Disbursement/Residual		
Additions	(6,752,783.60)	
Subtractions	29,051,917.66	
Residual/ Activity in USSGL 1010	(5,269,713.98)	
	17,029,420.08	
Total Transactions that affect Investment Balance	15,715,688.34	
Ending Investment Balance		4,232,713,548.19

Security Balances

Security Number	Type	Security Description	Maturity Date	Interest Rate/ Coupon Rate	Amount Shar/Par	Initial Discount	Initial Premium	Amortization	Accrued Income	Estimated Next Coupon Amount	Next Coupon Date	Yield to Maturity	Weighted Yield to Maturity
912828YE4	NOTES	MK NOTE 1.250% 08/31/2024	8/31/24	1.250%	1,812,526,102.63	(75,333,116.14)	-	53,075,965.49	9,523,231.24	11,328,288.14	2/29/2024	3.42%	1.46%
912828YE4	NOTES	MK NOTE 1.250% 08/31/2024	8/31/24	1.250%	78,738,288.84	(3,407,891.56)	-	2,399,024.00	413,700.50	492,114.31	2/29/2024	3.51%	0.07%
912828YE4	NOTES	MK NOTE 1.250% 08/31/2024	8/31/24	1.250%	2,095,186,365.12	(83,480,081.74)	-	34,776,784.14	11,008,362.41	13,094,914.78	2/29/2024	5.40%	2.67%
ONE DAY 01/31/2024	ONE DAY	ONE DAY 5.380% 02/01/2024	2/1/24	5.380%	246,262,791.60	-	-	-	-	-		5.38%	0.31%
					-	-	-	-	-	-			
					-	-	-	-	-	-			
					-	-	-	-	-	-			
					-	-	-	-	-	-			
					-	-	-	-	-	-			
					-	-	-	-	-	-			
					-	-	-	-	-	-			
					-	-	-	-	-	-			
					-	-	-	-	-	-			
					-	-	-	-	-	-			
					-	-	-	-	-	-			
					-	-	-	-	-	-			
					-	-	-	-	-	-			
					-	-	-	-	-	-			
					-	-	-	-	-	-			
Total					4,232,713,548.19	(162,221,089.44)	-	90,251,773.63	20,945,294.15	24,915,317.23		4.43%	4.52%

Hazardous Substance Superfund Trust Fund
68X81452 - Special Account
FY 2024
January 31, 2024
Period Name: 2024-04

Investment Allocation



Investment Allocation		
Type	Amount Shar/Par	Percentage
ONE DAY	246,262,791.60	6%
NOTES	3,986,450,756.59	94%
Total	4,232,713,548.19	100%

**Hazardous Substance Superfund Trust Fund
Investment Related - Trial Balance - Unaudited
68X8145 - Combined
FY 2024
January 1, 2024 through January 31, 2024
Period Name: 2024-04**

USSGL	COST CENTER	USSGL/COST CENTER DESCRIPTION	MANDATORY(M)/DISCRETIONARY(D)	BEGINNING BALANCE	NET MONTHLY ACTIVITY	ENDING BALANCE
101000	-	FUND BALANCE WITH TREASURY	-	2,382,647.90	-49,473.00	2,333,174.90
134200	-	INTEREST RECEIVABLE - INVESTMENTS	-	36,679,172.00	8,271,741.14	44,950,913.14
161000	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-	11,331,614,971.49	23,425,299.82	11,355,040,271.31
161100	-	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-	-348,259,459.61	0.00	-348,259,459.61
161300	-	AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-	172,162,460.25	22,346,444.70	194,508,904.95
331000	-	CUMULATIVE RESULTS OF OPERATIONS	-	-10,584,871,754.45	0.00	-10,584,871,754.45
Subtotal				609,708,037.58	53,994,012.66	663,702,050.24
411400	TFMA53110010	INTEREST ON INVESTMENTS	DN	31,096,303.18	12,720,722.89	43,817,026.07
	TFMA53110010	INTEREST ON INVESTMENTS	MN	3,617,992.63	1,313,731.74	4,931,724.37
	TFMA53200100	FINES & PENALTIES (.001), (.003)	DN	14,762.88	7,681.44	22,444.32
	TFMA57502300	GF TRANSFER FROM EPA (.005)*, (.040)*	DN	438,042,050.00	0.00	438,042,050.00
	TFMA58003100	CHEMICALS	DN	113,362,000.00	44,109,000.00	157,471,000.00
	TFMA58004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	DN	158,157,000.00	61,927,000.00	220,084,000.00
	TFMA58004900	PETROLEUM - DOMESTIC SUPERFUND TAX	DN	79,854,000.00	31,268,000.00	111,122,000.00
	TFMA58005000	IMPORTED CHEMICAL SUBSTANCES	DN	18,401,000.00	7,811,000.00	26,212,000.00
	TFMA59000800	COST RECOVERIES (.004)	DN	18,126,848.03	4,973,765.56	23,100,613.59
	TFMA59001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	MN	137,657,230.45	4,700,865.94	142,358,096.39
Subtotal				998,329,187.17	168,831,767.57	1,167,160,954.74
412900	TFMA57654300	TRANSFERS TO EPA - FY APPROPRIATIONS	DN	-11,914,849.51	-3,455,940.75	-15,370,790.26
Subtotal				-11,914,849.51	-3,455,940.75	-15,370,790.26
416700	TFMA57651100	TRANSFER TO EPA	DN	-278,123,972.00	-78,933,084.00	-357,057,056.00
	TFMA57655700	TRANSFER TO EPA - SPECIAL ACCOUNTS	MN	-72,000,000.00	-27,000,000.00	-99,000,000.00
	TFMA57656000	TRANSFER TO EPA- INFRASTRUCTURE BILL	DN	-119,876,028.00	-36,066,916.00	-155,942,944.00
Subtotal				-470,000,000.00	-142,000,000.00	-612,000,000.00
420100	-	TOTAL ACTUAL RESOURCES - COLLECTED	DN	6,371,546,071.00	0.00	6,371,546,071.00
	-	TOTAL ACTUAL RESOURCES - COLLECTED	MN	4,097,777,751.12	0.00	4,097,777,751.12
Subtotal				10,469,323,822.12	0.00	10,469,323,822.12
439400	TFMA53110010	INTEREST ON INVESTMENTS	DN	-31,096,303.18	-12,720,722.89	-43,817,026.07
	TFMA53110010	INTEREST ON INVESTMENTS	MN	-3,617,992.63	-1,313,731.74	-4,931,724.37
	TFMA53200100	FINES & PENALTIES (.001), (.003)	DN	-14,762.88	-7,681.44	-22,444.32
	TFMA57502300	GF TRANSFER FROM EPA (.005)*, (.040)*	DN	-438,042,050.00	0.00	-438,042,050.00
	TFMA57651100	TRANSFER TO EPA	DN	278,123,972.00	78,933,084.00	357,057,056.00
	TFMA57654300	TRANSFERS TO EPA - FY APPROPRIATIONS	DN	11,914,849.51	3,455,940.75	15,370,790.26
	TFMA57655700	TRANSFER TO EPA - SPECIAL ACCOUNTS	MN	72,000,000.00	27,000,000.00	99,000,000.00
	TFMA57656000	TRANSFER TO EPA- INFRASTRUCTURE BILL	DN	119,876,028.00	36,066,916.00	155,942,944.00
	TFMA58003100	CHEMICALS	DN	-113,362,000.00	-44,109,000.00	-157,471,000.00
	TFMA58004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	DN	-158,157,000.00	-61,927,000.00	-220,084,000.00
	TFMA58004900	PETROLEUM - DOMESTIC SUPERFUND TAX	DN	-79,854,000.00	-31,268,000.00	-111,122,000.00
	TFMA58005000	IMPORTED CHEMICAL SUBSTANCES	DN	-18,401,000.00	-7,811,000.00	-26,212,000.00
	TFMA59000800	COST RECOVERIES (.004)	DN	-18,126,848.03	-4,973,765.56	-23,100,613.59
	TFMA59001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	MN	-137,657,230.45	-4,700,865.94	-142,358,096.39
	XXXXXXXXXX	RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION	XX	-10,469,323,822.12	0.00	-10,469,323,822.12
Subtotal				-10,985,738,159.78	-23,375,826.82	-11,009,113,986.60
531100	TFMA53110010	INTEREST ON INVESTMENTS	-	-128,007,995.73	-44,652,640.47	-172,660,636.20
Subtotal				-128,007,995.73	-44,652,640.47	-172,660,636.20
532000	TFMA53200100	FINES & PENALTIES (.001), (.003)	-	-14,762.88	-7,681.44	-22,444.32
Subtotal				-14,762.88	-7,681.44	-22,444.32
575000	TFMA57502300	GF TRANSFER FROM EPA (.005)*, (.040)*	-	-438,042,050.00	0.00	-438,042,050.00
Subtotal				-438,042,050.00	0.00	-438,042,050.00
576500	TFMA57651100	TRANSFER TO EPA	-	278,123,972.00	78,933,084.00	357,057,056.00
	TFMA57654300	TRANSFERS TO EPA - FY APPROPRIATIONS	-	11,914,849.51	3,455,940.75	15,370,790.26
	TFMA57655700	TRANSFER TO EPA - SPECIAL ACCOUNTS	-	72,000,000.00	27,000,000.00	99,000,000.00
	TFMA57656000	TRANSFER TO EPA- INFRASTRUCTURE BILL	-	119,876,028.00	36,066,916.00	155,942,944.00
Subtotal				481,914,849.51	145,455,940.75	627,370,790.26
580400	TFMA58003100	CHEMICALS	-	-113,362,000.00	-44,109,000.00	-157,471,000.00
	TFMA58004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	-	-158,157,000.00	-61,927,000.00	-220,084,000.00
	TFMA58004900	PETROLEUM - DOMESTIC SUPERFUND TAX	-	-79,854,000.00	-31,268,000.00	-111,122,000.00
	TFMA58005000	IMPORTED CHEMICAL SUBSTANCES	-	-18,401,000.00	-7,811,000.00	-26,212,000.00
Subtotal				-369,774,000.00	-145,115,000.00	-514,889,000.00
590000	TFMA59000800	COST RECOVERIES (.004)	-	-18,126,848.03	-4,973,765.56	-23,100,613.59
	TFMA59001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	-	-137,657,230.45	-4,700,865.94	-142,358,096.39
Subtotal				-155,784,078.48	-9,674,631.50	-165,458,709.98
Grand Total				0.00	0.00	0.00

Hazardous Substance Superfund Trust Fund
Investment Related - Trial Balance - Unaudited
68X8145 - Superfund Trust Fund
FY 2024
January 1, 2024 through January 31, 2024
Period Name: 2024-04

USSGL	COST CENTER	USSGL/COST CENTER DESCRIPTION	MANDATORY(M)/DISCRECTIONARY(D)	BEGINNING BALANCE	NET MONTHLY ACTIVITY	ENDING BALANCE
101000	-	FUND BALANCE WITH TREASURY	-	-835,148.42	5,220,240.98	4,385,092.56
134200	-	INTEREST RECEIVABLE - INVESTMENTS	-	19,898,810.99	4,106,808.00	24,005,618.99
161000	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-	7,083,185,734.96	39,140,988.16	7,122,326,723.12
161100	-	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-	-186,038,370.17	0.00	-186,038,370.17
161300	-	AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-	92,370,420.56	11,886,710.76	104,257,131.32
331000	-	CUMULATIVE RESULTS OF OPERATIONS	-	-6,511,589,121.06	0.00	-6,511,589,121.06
Subtotal				496,992,326.86	60,354,747.90	557,347,074.76
411400	TFMA53110010	INTEREST ON INVESTMENTS	DN	31,096,303.18	12,720,722.89	43,817,026.07
	TFMA53200100	FINES & PENALTIES (.001), (.003)	DN	14,762.88	7,681.44	22,444.32
	TFMA57502300	GF TRANSFER FROM EPA (.005)*, (.040)*	DN	438,042,050.00	0.00	438,042,050.00
	TFMA58003100	CHEMICALS	DN	113,362,000.00	44,109,000.00	157,471,000.00
	TFMA58004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	DN	158,157,000.00	61,927,000.00	220,084,000.00
	TFMA58004900	PETROLEUM - DOMESTIC SUPERFUND TAX	DN	79,854,000.00	31,268,000.00	111,122,000.00
	TFMA58005000	IMPORTED CHEMICAL SUBSTANCES	DN	18,401,000.00	7,811,000.00	26,212,000.00
	TFMA59000800	COST RECOVERIES (.004)	DN	18,126,848.03	4,973,765.56	23,100,613.59
Subtotal				857,053,964.09	162,817,169.89	1,019,871,133.98
412900	TFMA57654300	TRANSFERS TO EPA - FY APPROPRIATIONS	DN	-11,914,849.51	-3,455,940.75	-15,370,790.26
Subtotal				-11,914,849.51	-3,455,940.75	-15,370,790.26
416700	TFMA57651100	TRANSFER TO EPA	DN	-278,123,972.00	-78,933,084.00	-357,057,056.00
	TFMA57656000	TRANSFER TO EPA- INFRASTRUCTURE BILL	DN	-119,876,028.00	-36,066,916.00	-155,942,944.00
Subtotal				-398,000,000.00	-115,000,000.00	-513,000,000.00
420100	-	TOTAL ACTUAL RESOURCES - COLLECTED	DN	6,371,546,071.00	0.00	6,371,546,071.00
	-	TOTAL ACTUAL RESOURCES - COLLECTED	MN	77,627,030.79	0.00	77,627,030.79
Subtotal				6,449,173,101.79	0.00	6,449,173,101.79
439400	TFMA53110010	INTEREST ON INVESTMENTS	DN	-31,096,303.18	-12,720,722.89	-43,817,026.07
	TFMA53200100	FINES & PENALTIES (.001), (.003)	DN	-14,762.88	-7,681.44	-22,444.32
	TFMA57502300	GF TRANSFER FROM EPA (.005)*, (.040)*	DN	-438,042,050.00	0.00	-438,042,050.00
	TFMA57651100	TRANSFER TO EPA	DN	278,123,972.00	78,933,084.00	357,057,056.00
	TFMA57654300	TRANSFERS TO EPA - FY APPROPRIATIONS	DN	11,914,849.51	3,455,940.75	15,370,790.26
	TFMA57656000	TRANSFER TO EPA- INFRASTRUCTURE BILL	DN	119,876,028.00	36,066,916.00	155,942,944.00
	TFMA58003100	CHEMICALS	DN	-113,362,000.00	-44,109,000.00	-157,471,000.00
	TFMA58004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	DN	-158,157,000.00	-61,927,000.00	-220,084,000.00
	TFMA58004900	PETROLEUM - DOMESTIC SUPERFUND TAX	DN	-79,854,000.00	-31,268,000.00	-111,122,000.00
	TFMA58005000	IMPORTED CHEMICAL SUBSTANCES	DN	-18,401,000.00	-7,811,000.00	-26,212,000.00
	TFMA59000800	COST RECOVERIES (.004)	DN	-18,126,848.03	-4,973,765.56	-23,100,613.59
	XXXXXXXXXX	RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION	XX	-6,449,173,101.79	0.00	-6,449,173,101.79
Subtotal				-6,896,312,216.37	-44,361,229.14	-6,940,673,445.51
531100	TFMA53110010	INTEREST ON INVESTMENTS	-	-80,949,515.46	-28,714,241.65	-109,663,757.11
Subtotal				-80,949,515.46	-28,714,241.65	-109,663,757.11
532000	TFMA53200100	FINES & PENALTIES (.001), (.003)	-	-14,762.88	-7,681.44	-22,444.32
Subtotal				-14,762.88	-7,681.44	-22,444.32
575000	TFMA57502300	GF TRANSFER FROM EPA (.005)*, (.040)*	-	-438,042,050.00	0.00	-438,042,050.00
Subtotal				-438,042,050.00	0.00	-438,042,050.00
576500	TFMA57651100	TRANSFER TO EPA	-	278,123,972.00	78,933,084.00	357,057,056.00
	TFMA57654300	TRANSFERS TO EPA - FY APPROPRIATIONS	-	11,914,849.51	3,455,940.75	15,370,790.26
	TFMA57656000	TRANSFER TO EPA- INFRASTRUCTURE BILL	-	119,876,028.00	36,066,916.00	155,942,944.00
Subtotal				409,914,849.51	118,455,940.75	528,370,790.26
580400	TFMA58003100	CHEMICALS	-	-113,362,000.00	-44,109,000.00	-157,471,000.00
	TFMA58004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	-	-158,157,000.00	-61,927,000.00	-220,084,000.00
	TFMA58004900	PETROLEUM - DOMESTIC SUPERFUND TAX	-	-79,854,000.00	-31,268,000.00	-111,122,000.00
	TFMA58005000	IMPORTED CHEMICAL SUBSTANCES	-	-18,401,000.00	-7,811,000.00	-26,212,000.00
Subtotal				-369,774,000.00	-145,115,000.00	-514,889,000.00
590000	TFMA59000800	COST RECOVERIES (.004)	-	-18,126,848.03	-4,973,765.56	-23,100,613.59
Subtotal				-18,126,848.03	-4,973,765.56	-23,100,613.59
Grand Total				0.00	0.00	0.00

Hazardous Substance Superfund Trust Fund
Investment Related - Trial Balance - Unaudited
68X81452 - Special Account
FY 2024
January 1, 2024 through January 31, 2024
Period Name: 2024-04

USSGL	COST CENTER	USSGL/COST CENTER DESCRIPTION	MANDATORY(M)/DISCRETIONARY(D)	BEGINNING BALANCE	NET MONTHLY ACTIVITY	ENDING BALANCE
101000	-	FUND BALANCE WITH TREASURY	-	3,217,796.32	-5,269,713.98	-2,051,917.66
134200	-	INTEREST RECEIVABLE - INVESTMENTS	-	16,780,361.01	4,164,933.14	20,945,294.15
161000	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-	4,248,429,236.53	-15,715,688.34	4,232,713,548.19
161100	-	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-	-162,221,089.44	0.00	-162,221,089.44
161300	-	AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-	79,792,039.69	10,459,733.94	90,251,773.63
331000	-	CUMULATIVE RESULTS OF OPERATIONS	-	-4,073,282,633.39	0.00	-4,073,282,633.39
Subtotal				112,715,710.72	-6,360,735.24	106,354,975.48
411400	TFMA53110010	INTEREST ON INVESTMENTS	MN	3,617,992.63	1,313,731.74	4,931,724.37
	TFMA59001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	MN	137,657,230.45	4,700,865.94	142,358,096.39
Subtotal				141,275,223.08	6,014,597.68	147,289,820.76
416700	TFMA57655700	TRANSFER TO EPA - SPECIAL ACCOUNTS	MN	-72,000,000.00	-27,000,000.00	-99,000,000.00
Subtotal				-72,000,000.00	-27,000,000.00	-99,000,000.00
420100	-	TOTAL ACTUAL RESOURCES - COLLECTED	MN	4,020,150,720.33	0.00	4,020,150,720.33
Subtotal				4,020,150,720.33	0.00	4,020,150,720.33
439400	TFMA53110010	INTEREST ON INVESTMENTS	MN	-3,617,992.63	-1,313,731.74	-4,931,724.37
	TFMA57655700	TRANSFER TO EPA - SPECIAL ACCOUNTS	MN	72,000,000.00	27,000,000.00	99,000,000.00
	TFMA59001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	MN	-137,657,230.45	-4,700,865.94	-142,358,096.39
	(XXXXXXXXXX)	RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION	XX	-4,020,150,720.33	0.00	-4,020,150,720.33
Subtotal				-4,089,425,943.41	20,985,402.32	-4,068,440,541.09
531100	TFMA53110010	INTEREST ON INVESTMENTS	-	-47,058,480.27	-15,938,398.82	-62,996,879.09
Subtotal				-47,058,480.27	-15,938,398.82	-62,996,879.09
576500	TFMA57655700	TRANSFER TO EPA - SPECIAL ACCOUNTS	-	72,000,000.00	27,000,000.00	99,000,000.00
Subtotal				72,000,000.00	27,000,000.00	99,000,000.00
590000	TFMA59001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	-	-137,657,230.45	-4,700,865.94	-142,358,096.39
Subtotal				-137,657,230.45	-4,700,865.94	-142,358,096.39
Grand Total				0.00	0.00	0.00

Hazardous Substance Superfund Trust Fund
Investment Related - Balance Sheet - Unaudited
Combined
FY 2024
January 31, 2024
Period Name: 2024-04

ACCOUNT TYPE	ACCOUNT DESCRIPTION	ENDING BALANCE
ASSETS	FUND BALANCE WITH TREASURY	2,333,174.90
	INTEREST RECEIVABLE - INVESTMENTS	44,950,913.14
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	11,355,040,271.31
	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-348,259,459.61
	AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	194,508,904.95
TOTALS		11,248,573,804.69
LIABILITY & EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-10,584,871,754.45
	NET INCOME	-663,702,050.24
TOTALS		-11,248,573,804.69

Hazardous Substance Superfund Trust Fund
Investment Related - Balance Sheet - Unaudited
68X81450 - Superfund
FY 2024
January 31, 2024
Period Name: 2024-04

ACCOUNT TYPE	ACCOUNT DESCRIPTION	ENDING BALANCE
ASSETS	FUND BALANCE WITH TREASURY	4,385,092.56
	INTEREST RECEIVABLE - INVESTMENTS	24,005,618.99
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	7,122,326,723.12
	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-186,038,370.17
	AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	104,257,131.32
TOTALS		<u>7,068,936,195.82</u>
LIABILITY & EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-6,511,589,121.06
	NET INCOME	-557,347,074.76
TOTALS		<u>-7,068,936,195.82</u>

Hazardous Substance Superfund Trust Fund
Investment Related - Balance Sheet - Unaudited
68X81452 - Special Account
FY 2024
January 31, 2024
Period Name: 2024-04

ACCOUNT TYPE	ACCOUNT DESCRIPTION	ENDING BALANCE
ASSETS	FUND BALANCE WITH TREASURY	-2,051,917.66
	INTEREST RECEIVABLE - INVESTMENTS	20,945,294.15
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	4,232,713,548.19
	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	-162,221,089.44
	AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	90,251,773.63
TOTALS		<u>4,179,637,608.87</u>
LIABILITY & EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-4,073,282,633.39
	NET INCOME	-106,354,975.48
TOTALS		<u>-4,179,637,608.87</u>

Hazardous Substance Superfund Trust Fund
Investment Related - Income Statement - Unaudited
Combined
FY 2024
October 1, 2023 through January 31, 2024
Period Name: 2024-04

REVENUE TYPE	USSGL	USSGL DESCRIPTIONS	COST CENTER	COST CENTER DESCRIPTION	ACTIVITY	ENDING BALANCE
INCOME	580400	TAX REVENUE COLLECTED - EXCISE	TFMA58003100	CHEMICALS	-44,109,000.00	-157,471,000.00
			TFMA58004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	-61,927,000.00	-220,084,000.00
			TFMA58004900	PETROLEUM - DOMESTIC SUPERFUND TAX	-31,268,000.00	-111,122,000.00
			TFMA58005000	IMPORTED CHEMICAL SUBSTANCES	-7,811,000.00	-26,212,000.00
	SUM USSGL				-145,115,000.00	-614,889,000.00
	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57502300	GF TRANSFER FROM EPA (.005)*, (.040)*	0.00	-438,042,050.00
	SUM USSGL				0.00	-438,042,050.00
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-44,652,640.47	-172,660,636.20
	SUM USSGL				-44,652,640.47	-172,660,636.20
	532000	PENALTIES AND FINES REVENUE - NON EXCHANGE	TFMA53200100	FINES & PENALTIES (.001), (.003)	-7,681.44	-22,444.32
SUM USSGL				-7,681.44	-22,444.32	
590000	OTHER REVENUE - EXCHANGE	TFMA59000800	COST RECOVERIES (.004)	-4,973,765.56	-23,100,613.59	
		TFMA59001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	-4,700,865.94	-142,358,096.39	
SUM USSGL				-9,674,631.50	-165,458,709.98	
TOTAL				-199,449,953.41	-1,291,072,840.50	
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57651100	TRANSFER TO EPA	78,933,084.00	357,057,056.00
			TFMA57654300	TRANSFERS TO EPA - FY APPROPRIATIONS	3,455,940.75	15,370,790.26
			TFMA57655700	TRANSFER TO EPA - SPECIAL ACCOUNTS	27,000,000.00	99,000,000.00
			TFMA57656000	TRANSFER TO EPA- INFRASTRUCTURE BILL	36,066,916.00	155,942,944.00
SUM USSGL				145,455,940.75	627,370,790.26	
TOTAL				145,455,940.75	627,370,790.26	
Grand Total				-53,994,012.66	-663,702,050.24	

Hazardous Substance Superfund Trust Fund
Investment Related - Income Statement - Unaudited
68X8145 - Superfund
FY 2024
October 1, 2023 through January 31, 2024
Period Name: 2024-04

REVENUE TYPE	USSGL	USSGL DESCRIPTIONS	COST CENTER	COST CENTER DESCRIPTION	ACTIVITY	ENDING BALANCE
INCOME	580400	TAX REVENUE COLLECTED - EXCISE	TFMA58003100	CHEMICALS	-44,109,000.00	-157,471,000.00
			TFMA58004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	-61,927,000.00	-220,084,000.00
			TFMA58004900	PETROLEUM - DOMESTIC SUPERFUND TAX	-31,268,000.00	-111,122,000.00
			TFMA58005000	IMPORTED CHEMICAL SUBSTANCES	-7,811,000.00	-26,212,000.00
	SUM USSGL				-145,115,000.00	-514,889,000.00
	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57502300	GF TRANSFER FROM EPA (.005)*, (.040)*	0.00	-438,042,050.00
	SUM USSGL				0.00	-438,042,050.00
	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-28,714,241.65	-109,663,757.11
	SUM USSGL				-28,714,241.65	-109,663,757.11
	532000	PENALTIES AND FINES REVENUE - NON EXCHANGE	TFMA53200100	FINES & PENALTIES (.001), (.003)	-7,681.44	-22,444.32
SUM USSGL				-7,681.44	-22,444.32	
590000	OTHER REVENUE - EXCHANGE	TFMA59000800	COST RECOVERIES (.004)	-4,973,765.56	-23,100,613.59	
SUM USSGL				-4,973,765.56	-23,100,613.59	
TOTAL				-178,810,688.65	-1,085,717,865.02	
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57651100	TRANSFER TO EPA	78,933,084.00	357,057,056.00
			TFMA57654300	TRANSFERS TO EPA - FY APPROPRIATIONS	3,455,940.75	15,370,790.26
			TFMA57656000	TRANSFER TO EPA- INFRASTRUCTURE BILL	36,066,916.00	155,942,944.00
SUM USSGL				118,455,940.75	528,370,790.26	
TOTAL				118,455,940.75	528,370,790.26	
Grand Total				-60,354,747.90	-557,347,074.76	

Hazardous Substance Superfund Trust Fund
Investment Related - Income Statement - Unaudited
68X81452 - Special Account
FY 2024
October 1, 2023 through January 31, 2024
Period Name: 2024-04

REVENUE TYPE	USSGL	USSGL DESCRIPTIONS	COST CENTER	COST CENTER DESCRIPTION	ACTIVITY	ENDING BALANCE
INCOME	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-15,938,398.82	-62,996,879.09
	SUM USSGL				-15,938,398.82	-62,996,879.09
	590000	OTHER REVENUE - EXCHANGE	TFMA59001700	COST RECOVERIES - SPECIAL ACCOUNT	-4,700,865.94	-142,358,096.39
	SUM USSGL				-4,700,865.94	-142,358,096.39
TOTAL					-20,639,264.76	-205,354,975.48
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57655700	TRANSFER TO EPA - SPECIAL ACCOUNT	27,000,000.00	99,000,000.00
	SUM USSGL				27,000,000.00	99,000,000.00
TOTAL					27,000,000.00	99,000,000.00
Grand Total					6,360,735.24	-106,354,975.48

Hazardous Substance Superfund Trust Fund
Monthly Transaction Activity
Combined
FY 2024
January 2024
Period Name: 2024-04

TRANSACTION CODE	DESCRIPTION	MANDATORY/DISC RETIONARY	BFY	PERIO D	POSTED DATE	AMOUNT
TFMAS3200100	FINES & PENALTIES (.001), (.003)	DN	2024	2024-04	01/12/2024	-1,989.29
TFMAS3200100	FINES & PENALTIES (.001), (.003)	DN	2024	2024-04	01/19/2024	-3,660.25
TFMAS3200100	FINES & PENALTIES (.001), (.003)	DN	2024	2024-04	01/25/2024	-781.05
TFMAS3200100	FINES & PENALTIES (.001), (.003)	DN	2024	2024-04	02/01/2024	-1,250.85
Total		Subtotal				-7,681.44
TFMAS7651100	TRANSFER TO EPA	DN	2024	2024-04	01/29/2024	78,933,084.00
TFMAS7651100	TRANSFER TO EPA	DN	2024	2024-04	01/29/2024	78,933,084.00
Total		Subtotal				78,933,084.00
TFMAS7654300	TRANSFERS TO EPA - FY APPROPRIATIONS	DN	2024	2024-04	01/31/2024	3,455,940.75
TFMAS7654300	TRANSFERS TO EPA - FY APPROPRIATIONS	DN	2024	2024-04	01/31/2024	3,455,940.75
Total		Subtotal				3,455,940.75
TFMAS7655700	TRANSFER TO EPA - SPECIAL ACCOUNTS	MN	2024	2024-04	01/29/2024	27,000,000.00
TFMAS7655700	TRANSFER TO EPA - SPECIAL ACCOUNTS	MN	2024	2024-04	01/29/2024	27,000,000.00
Total		Subtotal				27,000,000.00
TFMAS7656000	TRANSFER TO EPA- INFRASTRUCTURE BILL	DN	2024	2024-04	01/29/2024	36,066,916.00
TFMAS7656000	TRANSFER TO EPA- INFRASTRUCTURE BILL	DN	2024	2024-04	01/29/2024	36,066,916.00
Total		Subtotal				36,066,916.00
TFMAS8003100	CHEMICALS	DN	2024	2024-04	01/09/2024	-21,431,000.00
TFMAS8003100	CHEMICALS	DN	2024	2024-04	01/25/2024	-22,678,000.00
TFMAS8003100	CHEMICALS	DN	2024	2024-04	01/25/2024	-22,678,000.00
Total		Subtotal				-44,109,000.00
TFMAS8004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	DN	2024	2024-04	01/09/2024	-30,088,000.00
TFMAS8004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	DN	2024	2024-04	01/25/2024	-31,839,000.00
TFMAS8004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	DN	2024	2024-04	01/25/2024	-31,839,000.00
Total		Subtotal				-61,927,000.00
TFMAS8004900	PETROLEUM - DOMESTIC SUPERFUND TAX	DN	2024	2024-04	01/09/2024	-15,192,000.00
TFMAS8004900	PETROLEUM - DOMESTIC SUPERFUND TAX	DN	2024	2024-04	01/25/2024	-16,076,000.00
TFMAS8004900	PETROLEUM - DOMESTIC SUPERFUND TAX	DN	2024	2024-04	01/25/2024	-16,076,000.00
Total		Subtotal				-31,268,000.00
TFMAS8005000	IMPORTED CHEMICAL SUBSTANCES	DN	2024	2024-04	01/09/2024	-3,795,000.00
TFMAS8005000	IMPORTED CHEMICAL SUBSTANCES	DN	2024	2024-04	01/25/2024	-4,016,000.00
TFMAS8005000	IMPORTED CHEMICAL SUBSTANCES	DN	2024	2024-04	01/25/2024	-4,016,000.00
Total		Subtotal				-7,811,000.00
TFMAS9000800	COST RECOVERIES (.004)	DN	2024	2024-04	01/12/2024	-203,065.60
TFMAS9000800	COST RECOVERIES (.004)	DN	2024	2024-04	01/19/2024	-48,744.35
TFMAS9000800	COST RECOVERIES (.004)	DN	2024	2024-04	01/25/2024	-338,113.90
TFMAS9000800	COST RECOVERIES (.004)	DN	2024	2024-04	02/01/2024	-4,383,841.71
TFMAS9000800	COST RECOVERIES (.004)	DN	2024	2024-04	02/01/2024	-4,383,841.71
Total		Subtotal				-4,973,765.56
TFMAS9001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	MN	2024	2024-04	01/12/2024	-1,195,647.75
TFMAS9001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	MN	2024	2024-04	01/19/2024	-1,988,896.20
TFMAS9001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	MN	2024	2024-04	01/25/2024	-3,568,239.65
TFMAS9001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	MN	2024	2024-04	02/01/2024	2,051,917.66
TFMAS9001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	MN	2024	2024-04	02/01/2024	2,051,917.66
Total		Subtotal				-4,700,865.94
Grand Total						-9,341,372.19

Hazardous Substance SuperfundTrust Fund
Monthly Transaction Activity
68X8145 - Superfund
FY 2024
January 2024
Period Name: 2024-04

TRANSACTION CODE	DESCRIPTION	MANDATORY/DISCRETIONARY	BFY	PERIOD	POSTED DATE	AMOUNT
TFMA53200100	FINES & PENALTIES (.001), (.003)	DN	2024	2024-04	01/12/2024	-1,989.29
TFMA53200100	FINES & PENALTIES (.001), (.003)	DN	2024	2024-04	01/19/2024	-3,660.25
TFMA53200100	FINES & PENALTIES (.001), (.003)	DN	2024	2024-04	01/25/2024	-781.05
TFMA53200100	FINES & PENALTIES (.001), (.003)	DN	2024	2024-04	02/01/2024	-1,250.85
TFMA53200100	FINES & PENALTIES (.001), (.003)	Subtotal				-7,681.44
Total						-7,681.44
TFMA57651100	TRANSFER TO EPA	DN	2024	2024-04	01/29/2024	78,933,084.00
TFMA57651100	TRANSFER TO EPA	Subtotal				78,933,084.00
Total						78,933,084.00
TFMA57654300	TRANSFERS TO EPA - FY APPROPRIATIONS	DN	2024	2024-04	01/31/2024	3,455,940.75
TFMA57654300	TRANSFERS TO EPA - FY APPROPRIATIONS	Subtotal				3,455,940.75
Total						3,455,940.75
TFMA57656000	TRANSFER TO EPA- INFRASTRUCTURE BILL	DN	2024	2024-04	01/29/2024	36,066,916.00
TFMA57656000	TRANSFER TO EPA- INFRASTRUCTURE BILL	Subtotal				36,066,916.00
Total						36,066,916.00
TFMA58003100	CHEMICALS	DN	2024	2024-04	01/09/2024	-21,431,000.00
TFMA58003100	CHEMICALS	DN	2024	2024-04	01/25/2024	-22,678,000.00
TFMA58003100	CHEMICALS	Subtotal				-44,109,000.00
Total						-44,109,000.00
TFMA58004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	DN	2024	2024-04	01/09/2024	-30,088,000.00
TFMA58004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	DN	2024	2024-04	01/25/2024	-31,839,000.00
TFMA58004800	IMPORTED PETROLEUM PRODUCTS - SUPERFUND TAX	Subtotal				-61,927,000.00
Total						-61,927,000.00
TFMA58004900	PETROLEUM - DOMESTIC SUPERFUND TAX	DN	2024	2024-04	01/09/2024	-15,192,000.00
TFMA58004900	PETROLEUM - DOMESTIC SUPERFUND TAX	DN	2024	2024-04	01/25/2024	-16,076,000.00
TFMA58004900	PETROLEUM - DOMESTIC SUPERFUND TAX	Subtotal				-31,268,000.00
Total						-31,268,000.00
TFMA58005000	IMPORTED CHEMICAL SUBSTANCES	DN	2024	2024-04	01/09/2024	-3,795,000.00
TFMA58005000	IMPORTED CHEMICAL SUBSTANCES	DN	2024	2024-04	01/25/2024	-4,016,000.00
TFMA58005000	IMPORTED CHEMICAL SUBSTANCES	Subtotal				-7,811,000.00
Total						-7,811,000.00
TFMA59000800	COST RECOVERIES (.004)	DN	2024	2024-04	01/12/2024	-203,065.50
TFMA59000800	COST RECOVERIES (.004)	DN	2024	2024-04	01/19/2024	-48,744.85
TFMA59000800	COST RECOVERIES (.004)	DN	2024	2024-04	01/25/2024	-338,113.90
TFMA59000800	COST RECOVERIES (.004)	DN	2024	2024-04	02/01/2024	-4,383,841.71
TFMA59000800	COST RECOVERIES (.004)	Subtotal				-4,973,765.56
Total						-4,973,765.56
Grand Total						-31,640,506.25

Hazardous Substance SuperfundTrust Fund
Monthly Transaction Activity
68X81452 - Special Account
FY 2024
January 2024
Period Name: 2024-04

TRANSACTION CODE	DESCRIPTION	MANDATORY/DISCRETIONARY	BFY	PERIOD	POSTED DATE	AMOUNT
TFMA57655700	TRANSFER TO EPA - SPECIAL ACCOUNTS	MN	2024	2024-04	01/29/2024	27,000,000.00
TFMA57655700	TRANSFER TO EPA - SPECIAL ACCOUNTS	Subtotal				27,000,000.00
Total						27,000,000.00
TFMA59001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	MN	2024	2024-04	01/12/2024	-1,195,647.75
TFMA59001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	MN	2024	2024-04	01/19/2024	-1,988,896.20
TFMA59001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	MN	2024	2024-04	01/25/2024	-3,568,239.65
TFMA59001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	MN	2024	2024-04	02/01/2024	2,051,917.66
TFMA59001700	COST RECOVERIES - SPECIAL ACCOUNTS (.006)	Subtotal				-4,700,865.94
Total						-4,700,865.94
Grand Total						22,299,134.06

Hazardous Substance Superfund Trust Fund

68X8145

January 2024

Footnotes

(1) **Summary of Significant Accounting Policies**

(a) Reporting Entity

The accompanying Balance Sheet of the Hazardous Substance Superfund Trust Fund and related Income Statement pertain to the aspects of the Hazardous Substance Superfund Trust Fund that is serviced by the Funds Management Branch (FMB) of the Bureau of the Fiscal Service (Fiscal Service) of the U.S. Department of the Treasury (Treasury). The Hazardous Substance Superfund Trust Fund was created by legislation enacted by the U.S. Congress.

FMB acts as a service organization which processes receipts, disbursements, and transfers related to the Hazardous Substance Superfund Trust Fund based upon information received and recorded by FMB from Treasury's Office of Tax Analysis (OTA) and the Internal Revenue Service (IRS), and the program agency responsible for the trust fund activity, Treasury's Bureau of the Fiscal Service (Fiscal Service), and other Treasury bureaus. As part of its functions, Fiscal Service also manages the investments, maintains related accounting records and supporting documentation, and reports financial activity. The financial activity reported in the accompanying Balance Sheet and Income Statement is limited to the activities performed by FMB.

The program agency is responsible for administering, regulating, and monitoring the program activities funded by the trust fund. The program agency makes all decisions regarding dispositions from the trust funds. As such, the Balance Sheet and Income Statement do not include information regarding the ultimate disposition of amounts transferred from the trust fund to the program agency.

The program agency is responsible for reporting on the financial position of the trust fund. As such, the financial position of the trust fund in the program agency's records may differ from what has been illustrated in the accompanying Balance Sheet and Income Statement.

(b) Basis of Presentation

The Balance Sheet and Income Statement have been prepared to report the assets and liabilities of the trust funds under the function performed by FMB, and the related activity, in accordance with the measurement and criteria discussed below.

(c) Basis of Accounting

The Investments on the Balance Sheet and Interest Revenue on Investments reported on the Income Statement are reported using the accrual basis of accounting. All other Accounts and activity reported on the Balance Sheet and Income Statement are reported on the cash basis.

(d) Fund Balance with Treasury

The Trust Fund does not maintain cash in commercial bank accounts. Treasury processes cash receipts and disbursements. Fund Balance with Treasury represents net revenue, disposition of revenue, and investment activity. Fund balance with Treasury is reported based on the balance reported by the Fiscal Service's Government-wide Accounting and Reporting Modernization Project (GWA) Account Statement and reconciling transactions identified and recorded by FMB.

(e) Interest Receivables

Interest receivables are calculated and reported by FMB based on the investment terms received and recorded by FMB from Fiscal Service's Federal Investments & Borrowings Branch (FIBB) in the investment confirmations and monthly statements of account.

(f) Investments

Pursuant to authorizing legislation, the Secretary of the Treasury shall invest, at the direction of the program agencies, such portion of the trust fund balances as is not, in the judgment of the program agencies, necessary to meet current withdrawals. Such investments shall be in non-marketable par value or non-marketable market-based securities as authorized by legislation. Par value securities are special issue bonds or certificates of indebtedness that bear interest determined by legislation or the Treasury. Market-based securities are Treasury securities that are not traded on any securities exchange, but mirror the prices of marketable securities with similar terms. Both par value and market-based securities are issued and redeemed by FIBB.

FMB follows Treasury fiscal investment policy guidelines. FMB determines the term of the securities purchased based on direction provided by the program agency. The securities are acquired and held in the name of the Secretary of the Treasury for the trust fund. The interest on and proceeds from the sale or redemption of any security held for the trust fund is credited to the trust fund. Investments are selected for liquidation based on the following order: earliest maturity date, lowest prevailing interest rate, and first security in first security out.

Investments are calculated and reported at net cost based on the cost and premium/discount amounts reported to FMB in the investment confirmations and monthly statements of account received from FIBB.

Link to Fiscal Service's Federal Investments & Borrowing Branch Investment Statement of Account: FIBB Investment Account Statement

[FIBB Investment Account Statement](#)

Hazardous Substance Superfund Trust Fund

68X8145

January 2024

Footnotes

(g) Equity

Equity is calculated and reported by FMB based on the assets of the trust fund. Equity is calculated as the difference between Total Assets and Total Liabilities.

(h) Interest Revenue

Interest revenue is reported based on the amounts received and recorded by FMB from FIBB in the monthly statements of account and accrued interest and amortization calculated by FMB. Amortization of any premiums and discounts on investments is calculated and reported by FMB based on the investment terms reported to FMB by FIBB using the straight-line method for investments with a term equal to or less than one year and using the level yield method which approximates the interest method for investments with a term of greater than one year.

As stated above in (c) Basis of Accounting, the Investments on the Balance Sheet and Interest Revenue on Investments reported on the Income Statement are reported using the accrual basis of accounting. The following amounts represent cash basis interest earnings for the current month and the current fiscal year-to-date.

	<u>Current Month</u>	<u>Fiscal Year-to-Date</u>	
68X81450	\$12,720,722.89	\$43,817,026.07	Discretionary
68X81452 - Special Account	\$1,313,731.74	\$4,931,724.37	Mandatory
Combined Total	\$14,034,454.63	\$48,748,750.44	

(i) Revenues

Pursuant to authorizing legislation, revenue activity recorded in the trust funds consists primarily of interest, penalties, fines, administrative fees, transfers in from program agencies, tax revenues, tax adjustments, tax refunds, premiums, cost recoveries, and other income, which are transferred from the General Fund of the Treasury or from program agencies to the Trust Funds.

Penalties, fines, administrative fees, transfers in from program agencies, premiums, cost recoveries, and other income are reported based on the amounts received and recorded by FMB from Fiscal Service and the program agencies responsible for the respective trust fund activity.

(j) Transfers to Program Agencies

Dispositions from the Trust Fund are made in accordance with the authorizing legislation to the program agency, which is responsible for the ultimate disposition of such funds, to cover program administration and related costs as defined by law. Transfers to program agencies are calculated and reported based on the disbursement request amounts received and recorded by FMB from the program agency responsible for the respective trust fund activity and the disbursement amounts returned and recorded by FMB from the program agencies responsible for the respective trust fund activity.

(k) Reimbursements to Treasury Bureaus and the General Fund (Operating Expenses/Program Costs)

In the case of the Hazardous Substance Superfund trust fund, Fiscal Service is authorized by law to receive direct reimbursement from the trust funds for certain administrative expenses (operating expenses/program costs). Also, the Secretary of the Treasury is directed by law to charge trust funds to reimburse the General Fund for administrative expenses incurred by other Treasury bureaus in performing activities related to administering the trust funds. These reimbursement amounts are determined by Treasury based on its assessment of the estimated cost of the services provided.

Reimbursements to Treasury bureaus and the General Fund are reported based on the disbursement request amounts received and recorded by FMB from various Treasury bureaus, including the Fiscal Service.

(2) Related Parties

FMB, on behalf of the Secretary of the Treasury, compiles amounts deposited into the trust fund, invests receipts in Treasury securities, redeems securities and transfers funds to the program agency, maintains accounting records for receipts and disbursements of the trust fund, and reports trust fund financial activity to the program agencies and other interested parties. The program agency, OTA, IRS, and/or Fiscal Service determine the amounts to be deposited in the trust fund. The program agency determines the disposition of the trust fund balances.