Users' Guide

LUST Trust Fund Cost Accounting System

Version 1.1

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION III
841 Chestnut Building
Philadelphia, Pennsylvania 19107

SUBJECT: LUST Trust Fund Cost Accounting   DATE: 4-5-91
System

FROM: Wayne S. Naylor, Chief *Wayne S. Naylor*
Underground Storage Tank Section (3HW63)

TO: UST Regional Program Managers
Regions I-II and IV-X

Attached is a copy of the LUST Trust Fund Cost Accounting System software and user's guide. This system was developed by Region III as part of a targeted improvement project to assist our states in meeting the financial management and cost documentation requirements specific to the LUST Trust Fund Cooperative Agreement.

Region III recognized a need that the states had to properly document costs associated with LUST spending and to withstand audit. This system is an efficient method to manage and track LUST Trust Fund spending and is based on the criteria set forth by the Office of the Comptroller in the LUST Trust Fund Financial Management Handbook.

This system was demonstrated at the National Conference in New Orleans in November 1990 and was well received by several states. Since that time the system has been modified to incorporate comments received from our states. We are pleased to provide you with a copy of the final version which we believe is more efficient and user friendly than the earlier version. You may be interested in providing copies to your states for their use in tracking LUST Trust Fund expenditures. We understand that it is possible to build a bridge from this system to Revelations. Utilizing this system in connection with an existing state accounting system is another option that could be explored.

If you have any further questions or comments regarding this system, please call me or Joanne Cassidy of my staff at (215) 597-0270.

Attachment

cc: David Ziegele, w/attachment
       Mike Williams, w/attachment
       Dana Tulis, w/o attachment
       Vinay Kumar, w/o attachment

U.S. Environmental Protection Agency
Region III
Office of Underground Storage Tanks
841 Chestnut Street
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Users' Guide

LUST Trust Fund Cost Accounting System

Version 1.1

Notice

Contents

Introduction to the LUST Trust Fund Cost Accounting System

Background

In 1986, Congress amended the Resource Conservation and Recovery Act to provide Federal funds to clean up petroleum leaks and spills and to make these funds available to states for cleanup. As a result, state underground storage tank programs have entered into cooperative agreements with the U.S. Environmental Protection Agency (EPA) to gain access to the Leaking Underground Storage Tank (LUST) Trust Fund. These agreements specify how the states will use these funds.

The financial management and related cost recovery responsibilities of states participating in the LUST Trust Fund program are outlined in the Leaking Underground Storage Tank Trust Fund State Financial Management Handbook, provided as Appendix B of this document. LUST Trust Fund requirements cover the following areas: site-specific accounting, reporting to EPA, drawing down funds on a Letter of Credit, cost sharing, documenting costs for recovery, and accounting for recovered costs.

The LUST Trust Fund Cost Accounting System (System) is a generic cost accounting system, developed by EPA Region III, that is designed to facilitate the input, organization, storage and access to all financial data relating to LUST Trust Fund activities.

Purpose

The purpose of this database system is to:

■   allow state underground storage tank programs to manage and track LUST Trust Fund spending;

- ensure that each state complies with the financial management and cost documentation requirements specific to the LUST Trust Fund, and
- provide a generic system that can be used by every state, eliminating the need to develop a separate system for each state.

Types of Reports

The System can synthesize information and generate financial reports to assist in LUST Trust Fund financial reporting. Specifically, the System has six (6) reporting options, each of which generates a different type of report. These reports are listed and described below and sample reports are provided in Appendix A.

General Information Reports. These reports provide general information regarding sites, employees, contractors, and equipment, and may be used as a reference tool for program staff. This information is used by the System to link transactions or cost elements to sites, employees, contractors and equipment. The reports may be requested by the user in two levels of detail: a summary listing or complete detail of specific entries. The user may request either report by site, employee, contractor, or equipment.

General Ledger Report. This report provides information regarding current fiscal period transactions and a LUST program account balance. It provides descriptions of transactions, categories of costs as defined in the LUST Trust Fund State Financial Management Handbook, and a cost recovery allocation matrix for recovery from state, federal, or other funds.

Select Transactions Report. This report allows users to select or view current transactions by cost pool (i.e., site-specific, general support & management, and indirect), transaction type (i.e., payroll, travel, contractor, equipment, and other), and/or activity code (i.e., "4" - enforcement, "E" - cleanup, and "7" - general support & management). The user may select any combination of the above groupings. For instance, the user may select all travel expenses for a given site that relate to its enforcement activity.

Detailed Transaction Reports. These reports provide information regarding specific current period transactions. Users may select the specific transaction they wish to view and are provided with the transaction in complete detail. These reports are available for payroll, travel, contractor, equipment and other transactions.

Account Totals Report. This report provides account totals from previous fiscal periods. The System process of "Close-out" automatically prepares the System for the new current fiscal period and posts transactions to accounts. That is, transactions are accumulated in accounts that relate to specific sites, activities and transaction types. For example, an account is maintained that will summarize all payroll transactions to a specific site and activity. The Account Totals Report provides a list of these accounts and their balances.

Funding Report. This report provides a record of funding to the program. This funding information is used to maintain LUST program account balances.

```
┌─────────────────────┐
│ General Information  │
│ Reports             │
│  ┌─────────────────────┐
│  │ General Ledger      │
│  │ Report             │
│  │  ┌─────────────────────┐
│  │  │ Select Transactions │
│  │  │ Report             │
│  │  │  ┌─────────────────────┐
│  │  │  │ Detailed Transaction│
│  │  │  │ Reports            │
│  │  │  │  ┌─────────────────────┐
│  │  │  │  │ Account Totals      │
│  │  │  │  │ Report             │
│  │  │  │  │  ┌─────────────────────┐
│  │  │  │  │  │ Funding Report      │
└──┴──┴──┴──┴──┴─────────────────────┘
```
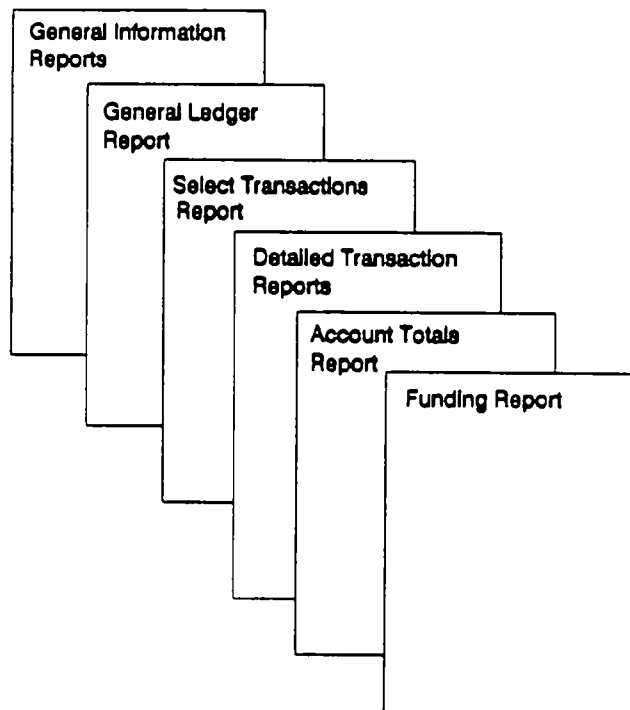
Getting Started

Before You Begin

Whether you store the System on your hard drive or on disks depends largely on personal preference and your state's procedures. However, it is highly recommended that the System be run from the hard drive as this will greatly improve its efficiency and memory/storage capacity. The System will operate on all IBM compatible personal computers with 640K memory and DOS.

Additionally, the Backup/Restore module is DOS and PATH dependent; BACKUP.COM and RESTORE.COM must be included in the DOS directory in an active path. The AUTOEXEC.BAT of each computer must be configured so that these DOS files are included in a directory in the active path.

Please note: Prior to installation of the System, make a backup copy of the system disk.

Installing the System on Your Hard Disk

The System will be maintained in its own directory and does not require any additional software packages to run. The following steps will assist the user in creating a directory for the System and loading the program files.

Insert the System disk (found in the clear plastic folder at the back of this users' guide) in the A> disk drive. At the C> prompt, input the following commands:

MD\LUST	[Enter]	(creates a directory for the System)
A:	[Enter]	

COPY *.* C:\LUST   [Enter]   (copies files into
                                  directory)

To get the System running, input the following command at the C>
prompt:

CD\LUST   [Enter]   (changes directory to
                                   the LUST directory)

LUST   [Enter]

Using the System from the Floppy Disk

The user may run the System from the A> drive by simply inserting
a copy of the System disk into the A> drive and, at the A>
prompt, typing:

LUST   [Enter]

While the System may be run on the A> drive, the amount of data
stored will be limited by the capacity of a floppy disk less 372K for
the System files. In addition, efficiency in run time is lost if this
method is used.

Note: Backing up the database files should be done with the DOS
       [diskcopy a: a:] command if the System is run on the a>
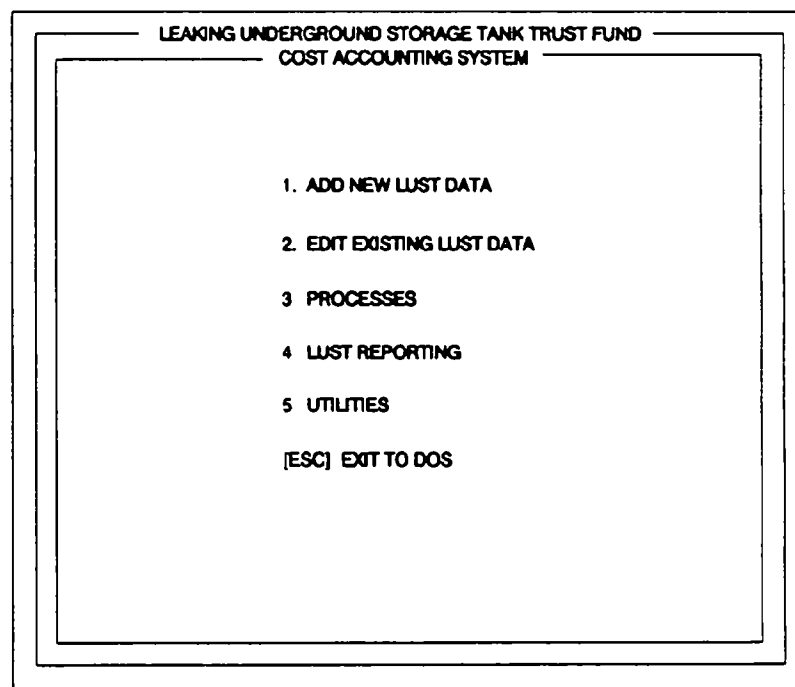   drive.

# System Organization and Terminology

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System Organization

Main Menu

After pressing [Enter] and moving into the System, the first thing that the user sees is the **Main Menu**. All operations can be accessed through the Main Menu, including exiting the System. Notice the list of numbers and operations, and the highlighted menu-bar. An operation or entry into another menu level can be executed by entering the appropriate number or moving the highlighted menu-bar to the appropriate selection using the arrow keys, and pressing [Enter]. The System moves through each operation sequentially, via menus and prompting systems such as this. Additionally, in all modules, the [Esc] key can be used to exit screens on demand.

```
+------- LEAKING UNDERGROUND STORAGE TANK TRUST FUND ---------+
|  +----------------- COST ACCOUNTING SYSTEM -------------+   |
|  |                                                      |   |
|  |                                                      |   |
|  |                                                      |   |
|  |              1. ADD NEW LUST DATA                    |   |
|  |                                                      |   |
|  |              2. EDIT EXISTING LUST DATA              |   |
|  |                                                      |   |
|  |              3 PROCESSES                             |   |
|  |                                                      |   |
|  |              4 LUST REPORTING                        |   |
|  |                                                      |   |
|  |              5 UTILITIES                             |   |
|  |                                                      |   |
|  |              [ESC] EXIT TO DOS                       |   |
|  |                                                      |   |
|  |                                                      |   |
|  |                                                      |   |
|  +------------------------------------------------------+   |
+-------------------------------------------------------------+
```

Data Organization

The diagram below conceptually presents the organization and flow of data through the System. Ultimately, all information can be tracked by program and/or site. Each box in the diagram, however, represents a separate data file. These files are linked when a user enters a transaction. For example, the entry of a payroll transaction in the Add New LUST Data module will link the site, employee, and payroll data files. Similarly, when the "Generate Ledger" process has been run, this transaction will then become a part of the General Ledger. Upon fiscal period close-out, this transaction will then become a part of the account balance for that site.
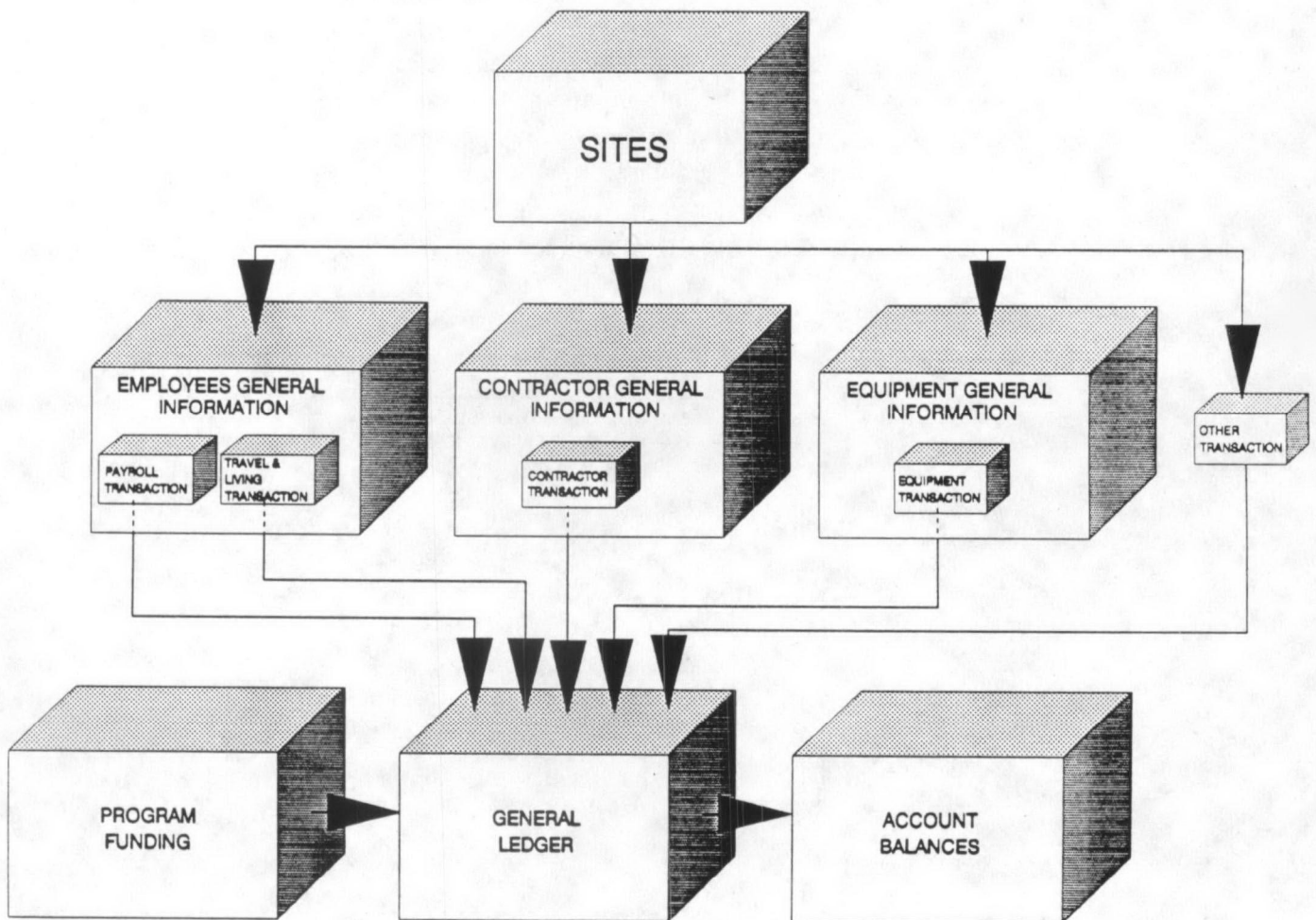
Terminology

The following terms are used in both the System software and throughout this users' guide. Many of these terms have several definitions, however, for the purposes of the System software and users' guide the following definitions should be used.

Screen refers to the image that you see on the computer monitor. The image is the result of some command that the user executes. Thus, when the users' guide refers to the "first screen of the Edit operation," it is referring to the first image you see on the monitor when you begin that particular operation.

Operation refers to a System or user manipulation of data, whether it's entering, editing, processing or reporting data.

Module refers to different sections of the System operations. The modules are: Add New LUST Data, Edit Existing LUST Data, Processes, LUST Reporting, and Utilities.

Field is a database term that refers to a defined length and structure of data that can be referenced as a single unit. For example, in the site data file maintained by the System, the owner's last name would represent a field.
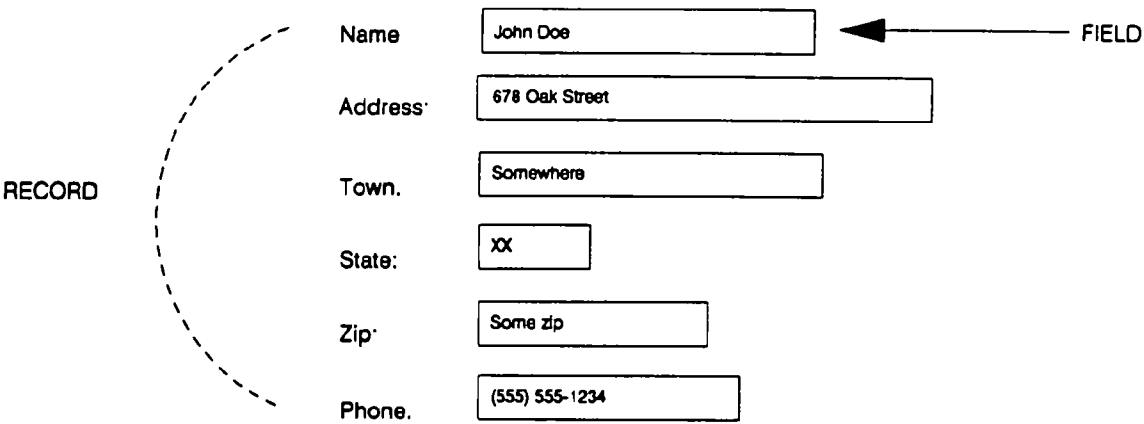
Record is a database term that refers to a collection of fields that comprise a larger amount of information that should be grouped together and repeated within a database. For example, each site has information stored in fields and grouped together to form a record. Therefore, the data file of site information contains one record for each site, each composed of many fields.

Transaction is a System term used to describe one cost element to be tracked. For example, a payroll transaction consists of one employee's hours charged to a specific site and activity code.

Identification Number is used throughout the users' guide to refer to unique numbers used to differentiate sites, employees, contractors and equipment. Each site should be assigned a unique, site-specific code that will refer to it only. Likewise, employee, contractor, and equipment numbers should be unique. However,

an employee number and equipment number that are identical do not present a problem for the System.

Reference Number is also used throughout the users' guide to refer to the unique number that the computer assigns to each transaction and funding entry.

RECORD

Name	John Doe	◀ ─────── FIELD
Address·	678 Oak Street	
Town.	Somewhere	
State:	XX	
Zip·	Some zip	
Phone.	(555) 555-1234	

Using the System

Introduction

The rest of this users' guide will discuss all the operations available to the user, and how to access and use them. It will describe the operations in the sequence that they occur on the Main Menu.

Moving through the System

As mentioned earlier, the user navigates through the menu system by entering appropriate number choices or using the highlighted menu-bar. Within operations (i.e., entering a new site or transaction), the user may use [Page Up], [Page Down], and arrow keys to move from screen to screen and field to field. Users will be prompted before leaving each screen to indicate whether their information is correct and will be given the opportunity to make appropriate changes before moving on. This procedure safeguards the integrity of the database and greatly enhances the quality assurance and quality control capabilities of the System. Additionally, in all modules, the [Esc] key may be used to exit screens, on demand.

Function Keys

The [Esc] Key can be used to exit from data entry screens with or without saving the entered information. This option is available on those screens where "**Esc - To Exit**" is seen in the upper right hand corner of the screen. Also, for those data entry options that contain several data screens, the user may escape from one screen without affecting data entered in the other screens.

The [F1] key can be used throughout the Add New LUST Data and Edit Existing LUST Data modules to look-up necessary identification numbers.

[Ctrl] - [F6] can be used to delete records in the Edit Existing LUST Data Module.

Keeping a Journal

Users of the System are encouraged to maintain a journal, or written record, of all activities and operations within the System. Such a journal eliminates confusion when numerous users utilize

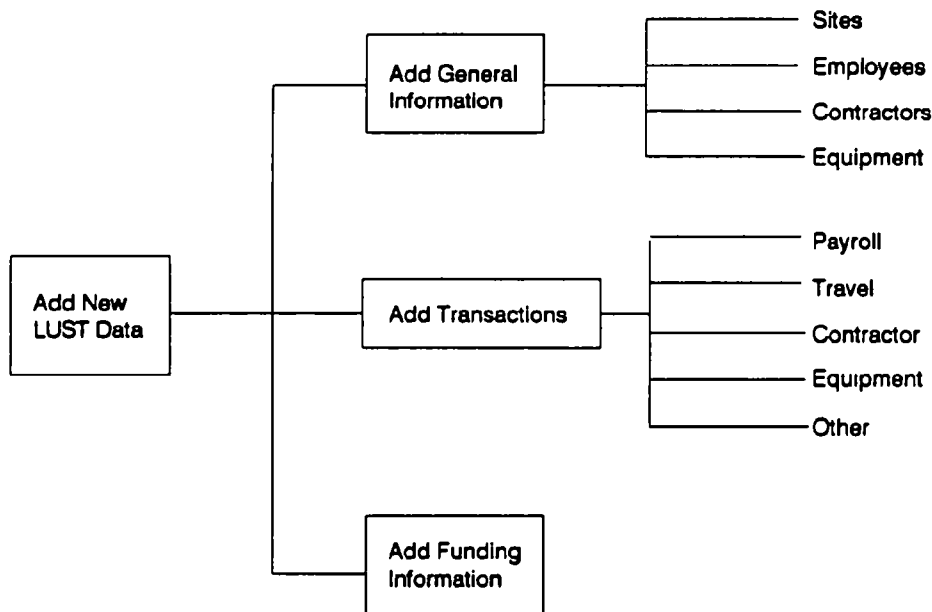the System and provides a written record of operations and data in the System.

Making Backups

Backing up the database is discussed in detail later. However, it is important to note that computerized database information is only as safe as the user's last backup copy. Please backup the database frequently!

Add New LUST Data

The Add New LUST Data module allows users to add new data to the database. This consists of three primary areas of information: General Information, Transactions, and Funding. The organization of this module is presented in the tree diagram below and a full explanation of each area is provided below.

```
                          ┌─────────────┐                    ── Sites
                          │ Add General │                    ── Employees
                          │ Information │                    ── Contractors
                          └─────────────┘                    ── Equipment

┌─────────────┐
│ Add New     │           ┌─────────────┐                    ── Payroll
│ LUST Data   │           │ Add         │                    ── Travel
└─────────────┘           │ Transactions│                    ── Contractor
                          └─────────────┘                    ── Equipment
                                                             ── Other

                          ┌─────────────┐
                          │ Add Funding │
                          │ Information  │
                          └─────────────┘
```

Add General Information This section allows input of new site, employee, contractor, and equipment information.   The information in this module forms the basis for many of the System's operations. All sites, employees, contractors, and equipment are filed using identification numbers established by the user. **This information is vital!** For example, payroll and travel transactions will refer to employee information, linked by the identification number, to the employee general information file. Similarly, contractor and equipment transactions will reference information in the contractor and equipment general information files. In entering general information, the identification number is the only item which absolutely must be input.

Therefore, users must establish a method of coding entries. Identification numbers that have been already established by state programs make excellent codes for this module. The purpose of this relational process is to eliminate the need for duplication of entry when sites, employees, contractors, and equipment are referenced over and over again.

In addition to its function as a referencing tool for the System, this module acts as an inventory of sites, employees, equipment, and contractors. It also provides a text entry area where users may include brief notes on sites, employees, contractors, and equipment. The following options will be found on the Add General Information menu:

1. **Site information** includes site name and address, owner, company, and operator names, addresses, telephone numbers, and, authorized agent, if any.

2. **Employee information** includes employee number, name, title, agency or division, base billing rate, and fringe multiplier.

3. **Contractor information** includes contractor number, company, address, contact, and appropriate telephone numbers.

4. **Equipment/Supplies information** includes equipment number, description, serial number, and hourly and daily billing rates.

Add Transactions

Transactions are the elements of cost information that the System is designed to track. It is the entry and maintenance of the five types of transactions (payroll, travel, contractor, equipment, and other) that will occupy much of the user's time. On an on-going basis users will enter new transactions, and generate reports based on them, to track LUST Trust Fund activities. Although each type of transaction is different, there are several items, explained below, that are common to all transactions.

The common elements of all transactions include the prompting of the user for information concerning the category, or cost pool, to which that transaction will be charged. These categories include: site-specific, general support & management, and indirect. Also, the user is prompted to indicate whether or not the activity involved is an enforcement activity, cleanup activity, or general support and management. Finally, the user is prompted to indicate whether or not funding for a specific transaction should be allocated to federal, state, or other funds in the cost allocation matrix.

Although the financial management requirements of the LUST Trust Fund require that costs be tracked according to these categories, the requirements allow for some flexibility in each state program in defining and classifying which state program activities or tasks should fall into which EPA-specified categories and activities. Therefore, prior to using the System and during the development of state LUST Trust Fund programs, a system for identifying tasks and activities and determining how these will be allocated to cost pools and activities should be developed.

Reference Numbers

Each transaction is automatically assigned a reference number designed as a unique identifier. This number has ten characters and is used in tracking and maintaining all current period transactions. The reference number is based on the type of transaction as defined by the user. The first, second, and third characters are determined based on the type of transaction, category or cost pool, and type of activity, respectively.

Reference Number Characters

First Character	Second Character	Third Character
Transaction Type	Category Type	Activity Type
P - Payroll	G - GS&M	E - Cleanup
T - Travel	I - Indirect	4 - Enforcement
C - Contractor	S - Site Specific	7 - GS&M
E - Equipment		
O - Other		

The first three characters of the reference number are defined by the answers to the data entry elements highlighted below. Both the activity code and the category that the transaction is charged to must be specified by the user. Should the user exit the data entry screen without assigning these values, the second and third characters of the reference number will be assigned "X" values. Additionally, the System will allow the user to enter an "X" as an activity code should it become desirable to do so.

```
┌─ LEAKING UNDERGROUND STORAGE TANK TRUST FUND ─────┐
│              NEW DATA ENTRY                        │
│            PAYROLL TRANSACTION                     │
│                                                    │
│   EMPLOYEE NUMBER    XXXX        DATE  / /          │
│                                                    │
│   NAME          SMITH, JOHN        ENTER ACTIVITY CODE (E/4/7) │
│                                                    │
│   AGENCY        ENVIRONMENTAL PROTEC  GENERAL SUPPORT & MGMT │
│                                       INDIRECT     │
│   BASE BILLING RATE/HOUR              SITE SPECIFIC │
│                                                    │
│   FRINGE BENEFITS MULTIPLIER                       │
│                                                    │
│   ENTER HOURS                                      │
│                                                    │
│                                                    │
│   PURPOSE                                          │
└────────────────────────────────────────────────────┘
```

Characters four (4) through ten (10) are in numeric sequence by transaction type and are automatically assigned by the computer. Reference numbers are an important part of the System's operations as an identifier of specific transactions. Examples are provided below.

PG41   Identifies a payroll transaction of an enforcement nature which is charged to the general support & management pool of funds.

TSE2   Identifies a travel expense, charged to a specific site which is a cleanup type activity. In this instance a site number will be provided by the user in inputting the transaction, and the site number will appear in the current transactions report.

OS73   Identifies an other expense charged to a specific site but which is considered a general support and management type activity. The System does give users the ability to charge general support & management type charges to specific sites.

The following options will be found on the Add Transactions menu:

1. **Payroll Transaction.** The user is prompted for an employee identification number. If the number is unknown, the user may press the [F1] key for a listing of employees. Other information requested is the number of hours charged, appropriate dates, base billing rate, and fringe multiplier. An employee's base billing rate and fringe multiplier are automatically retrieved from the General Information module, but may be changed for specific payroll transactions by simply typing over the existing entries in the payroll transaction screen. Prompts are used to determine if fringe should be entered as a dollar amount or calculated with the multiplier. Also, overtime dollars and hours may be entered separately.

2. **Travel Transaction.** The user is also prompted for the employee number in this transaction. All travel charges will relate to specific employees. Other pertinent data are dates and approval of travel.

3. **Contractor Transaction.** The user is prompted for a contractor identification number, date, direct and indirect contractor charges, fees, and subcontractor charges.

4. Equipment/Supplies Transaction. Equipment transactions include both disposable and capital type equipment. Initially, the user is prompted to indicate whether the equipment charged is disposable or not. If the equipment is not disposable, the user will be prompted for an equipment identification number and hourly/daily rate to be charged. Disposable equipment is entered as a lump sum.

5. Other Transaction. This transaction may be considered a generic one. The user is prompted for a description of the expense, amount, and approval. Such expenses might include reproduction, graphics, and miscellaneous expenses.

Add Funding

This module tracks funding to the LUST program. For example, the program may receive LUST Trust Fund monies, state monies or recovered funds. The user inputs funded amounts and origin of funds. This information is utilized in calculating LUST program account balances. Reference numbers assigned to each funding transaction are similar to the above-mentioned transaction reference numbers. Reference numbers are assigned as the character "F" + sequential numbers.

Edit Existing LUST Data

The Edit Existing LUST Data module contains the same information that was input in the data entry module, and allows the user to update all information independently. The user moves through the editing screens utilizing the [Page Up], [Page Down], and arrow keys. It is not necessary to re-enter all the data on each edit screen.

All editing is accomplished using identification and reference numbers. It is important to note that in editing transactions users are not able to edit the reference numbers. These are automatically edited as the user changes the entry.

In addition, the Edit Existing LUST Data module provides a function for deleting information. By pressing [Ctrl] and [F6], the user may delete a record. Once again, users should take care in

deleting information as all deletions are final. This is particularly true of deleting records in the general information category. It is this information that is used to link sites, employees, contractors, and equipment with their respective transactions. Although this will not result in the loss of corresponding transactions, the System will not reference the general information. The System is relational and deleting information can sometimes remove these linkages between databases. Prior to deleting any information, the user should make a backup copy of the database clearly labelling the date and time of the backup operation.

The [Esc] and [F1] keys function in the editing screens in the same manner that they function in the Add New LUST Data module.

Processes

The Processes module contains several operations that manipulate and prepare data for financial accounting purposes.

Reindexing the Database. The complex searches needed to edit and report from the database require indices which may become corrupted for unexplained reasons. This function allows users to recreate the necessary indices should this occur.

Generating the Ledger. In order to calculate current balances of funds, it is necessary to generate a cost accounting ledger. This process accumulates all funding to date, subtracts previous period expenses, and then shows the crediting/debiting of current transactions from the available funds.

Close-out Period. This process posts all current period transactions to accounts and readies the System for new fiscal period transactions. Users can make decisions about when this process should be conducted - monthly, quarterly, annually, or not at all. Some loss of detail occurs when this procedure is completed, as transactions are posted to accounts. However, the required elements of site and activity-specific accounting are maintained. Also, by backing up the databases on disk before closing out a fiscal period, it is possible to maintain the detail on disk.

LUST Reporting

The System can provide users on a regular basis with the information that has been stored. System reports have been designed to assist state program staff in complying with LUST Trust Fund reporting requirements. However, it does not generate the reports specified in the Leaking Underground Storage Tank Trust Fund State Financial Management Handbook, but is designed to provide the necessary tracking and backup reports.

Descriptions of the available reports can be found in the Introduction section of this users' guide. In addition, Appendix A contains sample report formats.

The LUST Reporting module included in this package is completely menu driven and the user is prompted for appropriate information in a fashion similar to all modules. General Information Reports and Select and Detailed Transactions Reports require the user to input reference and identification numbers. The [F1] key acts as a help function in locating specific reference and identification numbers. The user may send reports to the printer or view them on the screen. Users may need to experiment with printing modes and their printers to determine whether "L" - Laser or "O" - Other should be selected when printing.

Prior to printing a General Ledger Report, the user must first conduct the "Generate Ledger" process. Likewise, to generate the Account Totals Report the "Close-out Period" process must be conducted. These processes are described in the processes section of this users' guide. The user must enter the Processes menu, execute the above processes, and then return to the LUST Reporting module to print reports.

On some network systems it is necessary to manually eject reports. Commonly, pressing the Ctrl-Alt-* keys simultaneously will accomplish this. Consult your network administrator if you are experiencing this difficulty in a network environment.

Utilities

Backup/
Restore Data   Backups of the databases should be frequently updated. The .DBF files
are the files that should be backed up. This can be accomplished by using
the Backup/Restore module of the software. Enter this module through
option five (5) of the Main Menu. Care should be exercised when
performing this operation to insure that each of the instructions is properly
executed. Backing up data is a key part of any computer operation and is
the only effective method to prevent data loss. **Please make backups
frequently!**

Restoring the database is a procedure for transferring data that has been
previously backed-up to the System. This is done in the event that the
working database has become corrupted or unusable. This procedure does
not add new information to the System but provides a process for
retrieving back-ups that have previously been stored. This procedure could
also be utilized to review previously closed-out fiscal periods by restoring
back-up data. However, remember that this procedure overwrites existing
data on the hard disk.

Set Color   This utility allows those users with color monitors to work in color. The
function simply toggles color on and off.

LUST TRUS   FUND
COST ACCOUNTING SYSTEM
SITE LIST

===

SITE #	SITE NAME	SITE CITY/STATE	OWNER	COMPANY	TELEPHONE

===

SITE REPORT
————————

SITE NUMBER

SITE NAME

OPERATOR   TELE. (   )   -

ADDRESS

CITY   STATE   ZIP   -

COUNTY

NOTES:

OWNER INFORMATION

NAME   ,

COMPANY

ADDRESS

CITY   STATE   ZIP   -

TELEPHONE   (   )   -

AUTHORIZED AGENT INFORMATION

NAME

ADDRESS

CITY   STATE   ZIP   -

TELEPHONE   (   )   -

L U S T   T R U S T   F U N D
COST ACCOUNTING SYSTEM
EMPLOYEE LIST

==

EMPLOYEE #	NAME	TITLE	AGENCY	BASE RATE	MULTIPLIER

==

EMPLOYEE REPORT
========================

EMPLOYEE NUMBER

LAST NAME

FIRST NAME

TITLE

AGENCY

BASE BILLING RATE/HOUR   0.0000

FRINGE BENEFITS MULTIPLIER   0.0000

NOTES:

==

CONTRACTOR #	COMPANY	ADDRESS	TELEPHONE	CONTACT	TELEPHONE

==

LEAKING UNDERGROUND STORAGE TANK TRUST FUND   01/22/91
                        CONTRACTOR REPORT   00:36:30
                        ═══════════════

CONTRACTOR NUMBER

COMPANY

ADDRESS

CITY   STATE   ZIP   -

TELEPHONE   (   )   -

CONTACT

CONTRACTOR NOTES:

==

EQUIPMENT #	DESCRIPTION	SERIAL #	HOURLY RATE	DAILY RATE

==

                        EQUIPMENT REPORT
                        ================

EQUIPMENT NUMBER

DESCRIPTION

BILLING RATE/HOUR   0.00   BILLING RATE/DAY   0.00

SERIAL NUMBER

EQUIPMENT NOTES:

LUST TRUST FUND
COST ACCOUNTING SYSTEM
GENERAL LEDGER

===

DATE	VENDOR	REF. #	TYPE	DISBURSED	STATE SHARE	FEDERAL SHARE	OTHER SHARE	BALANCE

===

LUST TRUS FUND

COST ACCOUNTING SYSTEM

TRANSACTION REPORT

DATE	VENDOR	REF. #	TYPE	HOURS	DISBURSED	STATE SHARE	FEDERAL SHARE	OTHER SHARE

01/22/91
PAYROLL TRANSACTION
00:37:33
===========================

EMPLOYEE NUMBER

NAME

AGENCY

BASE BILLING RATE/HOUR

FRINGE BENEFITS MULTIPLIER

ENTER HOURS

CHARGE - INDIRECT

ACTIVITY CODE

PURPOSE:

=========== A L L O C A T I O N   M A T R I X ===========

REFERENCE NUMBER

TOTAL AMOUNT   0.00   DATE   / /

STATE SHARE   0.0000

FEDERAL SHARE   0.0000

OTHER SHARE   0.0000

EMPLOYEE NUMBER

NAME

AGENCY

START DATE TRAVEL   / /   END DATE TRAVEL / /

UNAPPROVED

CHARGE - GENERAL SUPPORT & MANAGEMENT

ACTIVITY CODE

PURPOSE:

——————————— C O S T   B R E A K D O W N ———————————

MILEAGE	0	RATE/MILE	0.00
TOLLS	0.00	PARKING	0.00
LODGING	0.00	MEALS	0.00
INCIDENTALS	0.00	OTHER	0.00
		TOTAL	0.00

——————————— A L L O C A T I O N   M A T R I X ———————————

REFERENCE NUMBER

TOTAL AMOUNT   0.00

STATE SHARE   0.0000

FEDERAL SHARE   0.0000

OTHER SHARE   0.0000

01/22/91
00.38:31

CONTRACTOR TRANSACTION

CONTRACTOR NUMBER 3456

CONTACT

COMPANY

DIRECT COSTS   0.00   INDIRECT COSTS   0.00

CONTRACTOR FEES   0.00   SUBCONTRACTOR COSTS   0.00

CHARGE - GENERAL SUPPORT & MANAGEMENT

ACTIVITY CODE

PURPOSE:

=========== A L L O C A T I O N   M A T R I X ===========

REFERENCE NUMBER

TOTAL AMOUNT   0.00   DATE   / /

STATE SHARE   0.0000

FEDERAL SHARE   0.0000

OTHER SHARE   0.0000

EQUIPMENT TRANSACTION

DESCRIPTION

SERIAL #

RENTAL RATE   0.00

RENTAL PERIOD   0

TOTAL AMOUNT   0.00

CHARGE - GENERAL SUPPORT & MANAGEMENT

ACTIVITY CODE

PURPOSE:

============ A L L O C A T I O N   M A T R I X ============

REFERENCE NUMBER

TOTAL AMOUNT   0.00   DATE   / /

STATE SHARE   0.0000

FEDERAL SHARE   0.0000

OTHER SHARE   0.0000

DATE   / /

DESCRIPTION

AMOUNT   0.00

UNAPPROVED

CHARGE - GENERAL SUPPORT & MANAGEMENT

ACTIVITY CODE

PURPOSE:

============ A L L O C A T I O N   M A T R I X ============

REFERENCE NUMBER

TOTAL AMOUNT   0.00   DATE   / /

STATE SHARE   0.0000

FEDERAL SHARE   0.0000

OTHER SHARE   0.0000

LUST TRUST FUND
COST ACCOUNTING SYSTEM
PREVIOUS CHARGES

TYPE OF CHARGE	TYPE OF EXPENSE	SITE NUMBER	TYPE OF ACTIVITY	HOURS	AMOUNT	STATE SHARE	FEDERAL SHARE	OTHER SHARE

09/29/90
23:50:56

LUST   TRUST   FUND
COST ACCOUNTING SYSTEM
FUNDING REPORT

==

DATE   AGENCY   REF. #   FUNDS

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The LUST Trust Fund State Financial Management Handbook
has been provided under separate cover.