

# Aquatic Resources

20X8147

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# **Aquatic Resources**

**20X8147**

## **Noteworthy News**

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

**Aquatic Resources Trust Fund - Consolidated**  
**20X8147**  
**Trial Balance (Final)**  
**March 31, 2005 through April 30, 2005**

RUN DATE: 05/24/05

RUN TIME: 15:34:24

GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>				
1010 CASH	3,502,344.37	1,700,200,674.29	1,700,709,000.00	2,994,018.66
1335 OTHER RECEIVABLES	0.00	173,603,205.01	0.00	173,603,205.01
1340 ACCRUED INCOME RECEIVABLE	7,407,820.98	2,337,792.63	4,290,379.48	5,455,234.13
1610 PRINCIPAL ON INVESTMENTS	1,460,317,000.00	1,659,909,000.00	1,827,133,000.00	1,293,093,000.00
1611 DISCOUNT ON PURCHASE	(2,452,616.97)	0.00	0.00	(2,452,616.97)
1612 PREMIUM ON PURCHASE	3,014,770.47	0.00	903,132.65	2,111,637.82
1613 AMORTIZATION DISC/PREM	(1,065,168.07)	1,206,018.88	169,313.65	(28,462.84)
<b>TOTAL ASSETS</b>	<b>1,470,724,150.78</b>	<b>3,537,256,690.81</b>	<b>3,533,204,825.78</b>	<b>1,474,776,015.81</b>
<b>LIABILITIES</b>				
2150 LIABILITY FOR ALLOCATION	1,135,614,516.55	40,800,000.00	0.00	1,094,814,516.55
<b>TOTAL LIABILITIES</b>	<b>1,135,614,516.55</b>	<b>40,800,000.00</b>	<b>0.00</b>	<b>1,094,814,516.55</b>
<b>TOTAL NET ASSETS</b>	<b>335,109,634.23</b>	<b>3,578,056,690.81</b>	<b>3,533,204,825.78</b>	<b>379,961,499.26</b>
<b>CAPITAL</b>				
3310 PRIOR UNDISTRIBUTED G/L	5,730.44	0.00	0.00	5,730.44
3310 PRIOR UNDISTRIBUTED INC	563,413,851.22	0.00	0.00	563,413,851.22
<b>TOTAL CAPITAL</b>	<b>563,419,581.66</b>	<b>0.00</b>	<b>0.00</b>	<b>563,419,581.66</b>
<b>INCOME</b>				
5311 INTEREST ON INVESTMENTS	15,646,340.88	4,290,379.48	6,777,494.69	18,133,456.09
5800 GAS MOTORBOAT	82,145,000.00	0.00	21,159,000.00	103,304,000.00
5800 FISH EQUIPMENT	47,863,000.00	0.00	11,912,000.00	59,775,000.00
5800 ELECTRONIC TROLLING SONAR	1,547,000.00	0.00	0.00	1,547,000.00
5800 CUSTOMS/IMPORT DUTIES EQUIPMEN	21,572,086.55	0.00	2,993,177.24	24,565,263.79
5800 GAS SMALL ENGINES	33,916,000.00	0.00	6,167,000.00	40,083,000.00
5311 AMORTIZATION/ACCRETION	(913,636.73)	1,072,446.30	1,206,018.88	(780,064.15)
<b>TOTAL INCOME</b>	<b>201,775,790.70</b>	<b>5,362,825.78</b>	<b>50,214,690.81</b>	<b>246,627,655.73</b>
<b>EXPENSES</b>				
5765 TRANSFER TO INT (USCG)	42,666,666.00	3,200,000.00	3,200,000.00	42,666,666.00
5765 TRANSFER TO INTERIOR	329,364,269.00	37,000,000.00	37,000,000.00	329,364,269.00
5765 TRANSFER TO INT (COE)	58,054,803.13	600,000.00	600,000.00	58,054,803.13
<b>TOTAL EXPENSE</b>	<b>430,085,738.13</b>	<b>40,800,000.00</b>	<b>40,800,000.00</b>	<b>430,085,738.13</b>
<b>TOTAL EQUITY</b>	<b>335,109,634.23</b>	<b>46,162,825.78</b>	<b>91,014,690.81</b>	<b>379,961,499.26</b>
<b>BALANCE</b>	<b>0.00</b>	<b>3,624,219,516.59</b>	<b>3,624,219,516.59</b>	<b>0.00</b>

**Aquatic Resources Trust Fund - Boat Safety Account**  
**20X81471**  
**Trial Balance (Final)**  
**March 31, 2005 through April 30, 2005**

RUN DATE: 05/24/05

RUN TIME: 15:34:24

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	686.15	0.00	0.00	686.15
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	94,051,000.00	0.00	0.00	94,051,000.00
1611	DISCOUNT ON PURCHASE	(901,372.76)	0.00	0.00	(901,372.76)
1613	AMORTIZATION DISC/PREM	126,799.01	215,452.20	0.00	342,251.21
	<b>TOTAL ASSETS</b>	<b>93,277,112.40</b>	<b>215,452.20</b>	<b>0.00</b>	<b>93,492,564.60</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	0.00	0.00	0.00	0.00
	<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL NET ASSETS</b>	<b>93,277,112.40</b>	<b>215,452.20</b>	<b>0.00</b>	<b>93,492,564.60</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED G/L	(3,828.79)	0.00	0.00	(3,828.79)
3310	PRIOR UNDISTRIBUTED INC	92,441,004.48	0.00	0.00	92,441,004.48
	<b>TOTAL CAPITAL</b>	<b>92,437,175.69</b>	<b>0.00</b>	<b>0.00</b>	<b>92,437,175.69</b>
<b>INCOME</b>					
5311	INTEREST ON INVESTMENTS	1,012,584.37	0.00	0.00	1,012,584.37
5311	AMORTIZATION/ACCRETION	(172,647.66)	0.00	215,452.20	42,804.54
	<b>TOTAL INCOME</b>	<b>839,936.71</b>	<b>0.00</b>	<b>215,452.20</b>	<b>1,055,388.91</b>
	<b>TOTAL EQUITY</b>	<b>93,277,112.40</b>	<b>0.00</b>	<b>215,452.20</b>	<b>93,492,564.60</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>215,452.20</b>	<b>215,452.20</b>	<b>0.00</b>

**Aquatic Resources Trust Fund - Sport Fish Account  
20X81472  
Trial Balance (Final)  
March 31, 2005 through April 30, 2005**

RUN DATE: 05/24/05

RUN TIME: 15:34:24

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	3,501,658.22	1,700,200,674.29	1,700,709,000.00	2,993,332.51
1335	OTHER RECEIVABLES	0.00	173,603,205.01	0.00	173,603,205.01
1340	ACCRUED INCOME RECEIVABLE	7,407,820.98	2,337,792.63	4,290,379.48	5,455,234.13
1610	PRINCIPAL ON INVESTMENTS	1,366,266,000.00	1,659,909,000.00	1,827,133,000.00	1,199,042,000.00
1611	DISCOUNT ON PURCHASE	(1,551,244.21)	0.00	0.00	(1,551,244.21)
1612	PREMIUM ON PURCHASE	3,014,770.47	0.00	903,132.65	2,111,637.82
1613	AMORTIZATION DISC/PREM	(1,191,967.08)	990,566.68	169,313.65	(370,714.05)
	<b>TOTAL ASSETS</b>	<b>1,377,447,038.38</b>	<b>3,537,041,238.61</b>	<b>3,533,204,825.78</b>	<b>1,381,283,451.21</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	1,135,614,516.55	40,800,000.00	0.00	1,094,814,516.55
	<b>TOTAL LIABILITIES</b>	<b>1,135,614,516.55</b>	<b>40,800,000.00</b>	<b>0.00</b>	<b>1,094,814,516.55</b>
	<b>TOTAL NET ASSETS</b>	<b>241,832,521.83</b>	<b>3,577,841,238.61</b>	<b>3,533,204,825.78</b>	<b>286,468,934.66</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED G/L	9,559.23	0.00	0.00	9,559.23
3310	PRIOR UNDISTRIBUTED INC	470,972,846.74	0.00	0.00	470,972,846.74
	<b>TOTAL CAPITAL</b>	<b>470,982,405.97</b>	<b>0.00</b>	<b>0.00</b>	<b>470,982,405.97</b>
<b>INCOME</b>					
5311	INTEREST ON INVESTMENTS	14,633,756.51	4,290,379.48	6,777,494.69	17,120,871.72
5800	GAS MOTORBOAT	82,145,000.00	0.00	21,159,000.00	103,304,000.00
5800	FISH EQUIPMENT	47,863,000.00	0.00	11,912,000.00	59,775,000.00
5800	ELECTRONIC TROLLING SONAR	1,547,000.00	0.00	0.00	1,547,000.00
5800	CUSTOMS/IMPORT DUTIES EQUIPME	21,572,086.55	0.00	2,993,177.24	24,565,263.79
5800	GAS SMALL ENGINES	33,916,000.00	0.00	6,167,000.00	40,083,000.00
5311	AMORTIZATION/ACCRETION	(740,989.07)	1,072,446.30	990,566.68	(822,868.69)
	<b>TOTAL INCOME</b>	<b>200,935,853.99</b>	<b>5,362,825.78</b>	<b>49,999,238.61</b>	<b>245,572,266.82</b>
<b>EXPENSES</b>					
5765	TRANSFER TO INT (USCG)	42,666,666.00	3,200,000.00	3,200,000.00	42,666,666.00
5765	TRANSFER TO INTERIOR	329,364,269.00	37,000,000.00	37,000,000.00	329,364,269.00
5765	TRANSFER TO INT (COE)	58,054,803.13	600,000.00	600,000.00	58,054,803.13
	<b>TOTAL EXPENSE</b>	<b>430,085,738.13</b>	<b>40,800,000.00</b>	<b>40,800,000.00</b>	<b>430,085,738.13</b>
	<b>TOTAL EQUITY</b>	<b>241,832,521.83</b>	<b>46,162,825.78</b>	<b>90,799,238.61</b>	<b>286,468,934.66</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>3,624,004,064.39</b>	<b>3,624,004,064.39</b>	<b>0.00</b>

**Aquatic Resources Trust Fund - Consolidated**  
**20X8147**  
**Balance Sheet (Final)**  
**April 30, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	2,994,018.66	\$	2,994,018.66
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**Receivables**

Interest Receivable	\$	5,455,234.13		
Other Receivables		173,603,205.01	\$	179,058,439.14

**Investments**

Principal On Investments	\$	1,293,093,000.00		
Discount on Purchase		(2,452,616.97)		
Premium on Purchase		2,111,637.82		
Amortization Disc/Prem		(28,462.84)		

Net Investments	\$	1,292,723,558.01		
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>1,474,776,015.81</b>		

**LIABILITIES & EQUITY**

**Liabilities**

Liability For Allocation	\$	1,094,814,516.55	\$	1,094,814,516.55
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**Equity**

Beginning Balance	\$	563,419,581.66		
Net Change	\$	(183,458,082.40)		

Total Equity	\$	379,961,499.26		
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$</b>	<b>1,474,776,015.81</b>		

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 24, 2005

**Aquatic Resources Trust Fund - Boat Safety Account  
20X81471  
Balance Sheet (Final)  
April 30, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	686.15	\$	686.15
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**Receivables**

Interest Receivable	\$	0.00	\$	0.00
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**Investments**

Principal On Investments	\$	94,051,000.00		
Discount on Purchase		(901,372.76)		
Amortization Disc/Prem		342,251.21		
Net Investments			\$	93,491,878.45
<b>TOTAL ASSETS</b>			\$	<b>93,492,564.60</b>

**LIABILITIES & EQUITY**

**Liabilities**

Liability For Allocation	\$	0.00	\$	0.00
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**Equity**

Beginning Balance	\$	92,437,175.69		
Net Change		1,055,388.91		
Total Equity			\$	93,492,564.60
<b>TOTAL LIABILITIES &amp; EQUITY</b>			\$	<b>93,492,564.60</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 24, 2005

**Aquatic Resources Trust Fund - Sport Fish Account**  
**20X81472**  
**Balance Sheet (Final)**  
**April 30, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	2,993,332.51		\$ 2,993,332.51
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**Receivables**

Interest Receivable	\$	5,455,234.13		
Other Receivables		173,603,205.01		
			\$	179,058,439.14

**Investments**

Principal On Investments	\$	1,199,042,000.00		
Discount on Purchase		(1,551,244.21)		
Premium on Purchase		2,111,637.82		
Amortization Disc/Prem		(370,714.05)		

Net Investments	\$	1,199,231,679.56		
<b>TOTAL ASSETS</b>			\$	<b>1,381,283,451.21</b>

**LIABILITIES & EQUITY**

**Liabilities**

Liability For Allocation	\$	1,094,814,516.55		\$ 1,094,814,516.55
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**Equity**

Beginning Balance	\$	470,982,405.97		
Net Change		(184,513,471.31)		

Total Equity	\$	286,468,934.66		
<b>TOTAL LIABILITIES &amp; EQUITY</b>			\$	<b>1,381,283,451.21</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 24, 2005



**Aquatic Resources Trust Fund - Consolidated**  
**20X8147**  
**Income Statement (Final)**  
**October 1, 2004 Through April 30, 2005**

**RECEIPTS**

	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Customs/Import Duties	\$ 2,993,177.24	\$ 24,565,263.79
Electronic Trolling Sonar	0.00	1,547,000.00
Fish Equipment	11,912,000.00	59,775,000.00
Gas Motorboat	21,159,000.00	103,304,000.00
Gas Small Engines	6,167,000.00	40,083,000.00
Gross Revenue	\$ 42,231,177.24	\$ 229,274,263.79
<b>Investment Income</b>		
1 Interest on Investments	2,620,687.79	17,353,391.94
Subtotal Investment Income	2,620,687.79	17,353,391.94
Net Receipts	\$ 44,851,865.03	\$ 246,627,655.73

**NONEXPENDITURE TRANSFERS**

**2 Current Year Authority**

Transfer to Int (USCG)	0.00	42,666,666.00
Transfer to Int (COE)	0.00	58,054,803.13
Transfer to Interior	0.00	329,364,269.00
Subtotal NonExpenditures	0.00	430,085,738.13
<b>NET INCREASE/(DECREASE)</b>	<b>\$ 44,851,865.03</b>	<b>\$ (183,458,082.40)</b>

**Footnotes**

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	\$ 171,497.05	\$ 16,995,559.03

2 These accounts represent current year budget authority.

**Aquatic Resources Trust Fund - Boat Safety Account  
20X81471  
Income Statement (Final)  
October 1, 2004 Through April 30, 2005**

**RECEIPTS**

	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Investment Revenue		
1 Interest on Investments	\$ 215,452.20	\$ 1,055,388.91
Subtotal Investment Income	215,452.20	1,055,388.91
Total Investment Revenue	\$ 215,452.20	\$ 1,055,388.91

**NONEXPENDITURE TRANSFERS**

<b>2 Current Year Authority</b>		
Transfers to Int (USCG)	0.00	0.00
Subtotal NonExpenditures	0.00	0.00
<b>NET INCREASE/(DECREASE)</b>	<b>\$ 215,452.20</b>	<b>\$ 1,055,388.91</b>

**Footnotes**

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	\$ 0.00	\$ 1,931,926.12

2 These accounts represent current year budget authority.

**Aquatic Resources Trust Fund - Sport Fish Account**  
**20X81472**  
**Income Statement (Final)**  
**October 1, 2004 Through April 30, 2005**

**RECEIPTS**

	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Customs/Import Duties	\$ 2,993,177.24	\$ 24,565,263.79
Electronic Trolling Sonar	0.00	1,547,000.00
Fish Equipment	11,912,000.00	59,775,000.00
Gas Motorboat	21,159,000.00	103,304,000.00
Gas Small Engines	6,167,000.00	40,083,000.00
Gross Revenue	<u>\$ 42,231,177.24</u>	<u>\$ 229,274,263.79</u>
 <b>Less: Refunds and Credits</b>		
Subtotal Less:Refunds and Credits	0.00	0.00
Net Revenue	<u>\$ 42,231,177.24</u>	<u>\$ 229,274,263.79</u>
 <b>Investment Income</b>		
1 Interest on Investments	<u>2,405,235.59</u>	<u>16,298,003.03</u>
Subtotal Investment Income	<u>2,405,235.59</u>	<u>16,298,003.03</u>
Net Receipts	<u>\$ 44,636,412.83</u>	<u>\$ 245,572,266.82</u>

**NONEXPENDITURE TRANSFERS**

**2 Current Year Authority**

Transfers to Int (USCG)	0.00	42,666,666.00
Transfers to Int (COE)	0.00	58,054,803.13
Transfers to Interior	0.00	329,364,269.00
Subtotal NonExpenditures	<u>0.00</u>	<u>430,085,738.13</u>
<b>NET INCREASE/(DECREASE)</b>	<u><b>\$ 44,636,412.83</b></u>	<u><b>\$ (184,513,471.31)</b></u>

**Footnotes**

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	\$ 171,497.05	\$ 15,063,632.91

2 These accounts represent current year budget authority.

**Aquatic Resources Trust Fund  
20X8147  
Budget Reconciliation (Final)  
April 30, 2005**

<u>Security Number / Account Number</u>		<u>Amount</u>
580033	Interest On Investments (Cash)	\$16,995,559.03
580034	Gas Motorboat	103,304,000.00
580034	Fish Equipment	59,775,000.00
580035	Electronic Trolling	1,547,000.00
580036	Customs/Import Duties	24,565,263.79
580037	Small Engines	40,083,000.00
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>	<b><u><u>\$246,269,822.82</u></u></b>
576514	Transfers To Interior	(\$631,460,589.05)
576515	Transfers To Int (COE)	(387,736,494.68)
576513	Transfers To Int (USCG)	(75,617,432.82)
<b>412700</b>	<b>Amounts Approp From Specific Treasury MTF - Payable</b>	<b><u><u>(\$1,094,814,516.55)</u></u></b>
576514	Transfers To Interior	(\$198,000,000.00)
576515	Transfers To Int (COE)	(22,863,811.63)
576513	Transfers To Int (USCG)	(35,400,000.00)
<b>412900</b>	<b>Amounts Approp From Specific Treasury MTF - Transfer Out</b>	<b><u><u>(\$256,263,811.63)</u></u></b>
<b>439400</b>	<b>Other Funds Available For Commit/Oblig (Beg)</b>	<b>\$551,970,800.45</b>
580033	Interest on Investments (Cash)	16,995,559.03
580033	Gas Motorboat	103,304,000.00
580034	Fish Equipment	59,775,000.00
580035	Electronic Trolling	1,547,000.00
580036	Customs Duties	24,565,263.79
580037	Gas Small Engines	40,083,000.00
576513	Transfer To Int (USCG)	(42,666,666.00)
576514	Transfer To Interior	(329,364,269.00)
576515	Transfer To (COE)	(58,054,803.13)
<b>439400</b>	<b>Other Funds Available For Commit/Oblig Ending</b>	<b><u><u>(\$368,154,885.14)</u></u></b>
<b>420100</b>	<b>Total Actual Resources Collected</b>	<b><u><u>\$1,472,963,390.50</u></u></b>
<b>Edit Check:</b>		
	Fund Balance With Treasury	\$2,994,018.66
	Principal On Investments	1,293,093,000.00
	Other Receivables	169,335,000.00
	Discount On Purchase	(2,452,616.97)
	Liability For Allocation	(1,094,814,516.55)
	<b>Total Assets</b>	<b><u><u>\$368,154,885.14</u></u></b>
	<b>Edit Check (Total Assets = Beg Bal 4394 plus YTD Activity)</b>	<b><u><u>(\$368,154,885.14)</u></u></b>
		<b>\$0.00</b>

**Aquatic Resources Trust Fund**  
**20X8147**  
**Budget Reconciliation Summary (Final)**  
**April 30, 2005**

<u>Account Number</u>		<u>Amount</u>
411400	Appropriated Trust Fund Receipts	\$ 246,269,822.82
412700	Amounts Approp from Specific Treasury MTF - Payable	(1,094,814,516.55)
412900	Amounts Approp from Specific Treasury MTF - Transfers Out	(256,263,811.63)
439400	Receipts Not Available for Obligation Upon Collection	(368,154,885.14)
420100	Total Actual Resources - Collected	1,472,963,390.50
		\$ <u><u>0.00</u></u>

**Aquatic Resources Trust Fund**  
**20X8147**  
**FACTS II Adjusted Trial Balance (Final)**  
**April 30, 2005**

<u>Account</u>	<u>Beginning / Ending Balance</u>	<u>Amount</u>
1010	E	\$2,994,018.66
1610	B	1,449,697,000.00
1610	E	1,293,093,000.00
1611	E	(2,452,616.97)
4114	E	246,269,822.82
4127	B	(883,744,200.21)
4127	E	(1,094,814,516.55)
4129	E	(256,263,811.63)
4201	B	1,437,690,022.99
4201	E	1,472,963,390.50
4394	B	(553,945,822.78)
4394	E	(368,154,885.14)
		\$0.00