

Sport Fish Restoration and Boating Trust Fund

70X8147

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**Sport Fish Restoration and Boating
Trust Fund
70X8147
Footnotes**

1. Details about principal holdings and investment transaction data can be viewed at

<http://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm>

2. Interest on investments (USSGL 5311) is reported on the accrual basis. Interest includes interest collected, premium paid, and accrued interest purchased.

| Interest on investments cash basis (USSGL 4114): | <u>Current Month</u> | <u>Year-to-Date</u> |
|--|----------------------|---------------------|
| <i>Sport Fish Account</i> | \$ 1,633,656.95 | \$ (4,436,134.65) |

****Due to Portfolio Restructure and Securities Purchased at Discounts/Premiums**

3. Expenses represent current year appropriations from the trust fund and may not represent actual transfers from the trust fund.

Sport Fish Restoration and Boating Trust Fund

70X8147

Trial Balance (Unaudited)

September 1, 2011 Through

September 30, 2011

| | | |
|------------------------------|---------------------------|----------------------------|
| Period Name:SEP/11-11 | Fund:TFM8147TFXXXX | Project:<All> |
|------------------------------|---------------------------|----------------------------|

| USSGL | Cost Center | USSGL / Cost Center Description | Beginning Balance | Period Net Dr | Period Net Cr | Ending Balance |
|--------------|--------------------------------------|--|--------------------------|-------------------------|-------------------------|--------------------------|
| 1010 | - | FUND BALANCE WITH TREASURY | 2,873,841.56 | 2,629,569,330.25 | 2,624,516,853.18 | 7,926,318.63 |
| 1340 | - | INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED | 0.00 | 0.00 | 0.00 | 0.00 |
| 1342 | - | INTEREST RECEIVABLE - INVESTMENTS | 5,259,438.57 | 1,468,243.08 | 4,155,779.25 | 2,571,902.40 |
| 1610 | - | INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT | 1,889,228,693.88 | 2,524,994,738.42 | 2,532,040,239.91 | 1,882,183,192.39 |
| 1611 | - | DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT | -501,578.25 | 0.00 | 0.00 | -501,578.25 |
| 1612 | - | PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT | 13,008,166.10 | 2,454,044.59 | 1,092,043.69 | 14,370,167.00 |
| 1613 | - | AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT | -4,209,082.53 | 1,117,323.85 | 792,307.24 | -3,884,065.92 |
| 2150 | TFM5765130 | TRANSFERS TO INTERIOR, USCG | -148,017,941.64 | 16,000,000.00 | 0.00 | -132,017,941.64 |
| | TFM5765140 | TRANSFERS TO INTERIOR | -778,428,841.56 | 70,000,000.00 | 0.00 | -708,428,841.56 |
| | TFM5765150 | TRANSFERS TO INTERIOR, COE | -431,278,566.61 | 8,500,000.00 | 0.00 | -422,778,566.61 |
| Sum | | | -1,357,725,349.81 | 94,500,000.00 | 0.00 | -1,263,225,349.81 |
| 3310 | - | CUMULATIVE RESULTS OF OPERATIONS | -651,739,446.86 | 0.00 | 0.00 | -651,739,446.86 |
| 5311 | TFM5311001 | INTEREST ON INVESTMENTS | -6,571,100.63 | 792,307.24 | 1,425,445.53 | -7,204,238.92 |
| 5765 | TFM5765130 | TRANSFERS TO INTERIOR, USCG | 117,699,203.56 | 16,000,000.00 | 16,000,000.00 | 117,699,203.56 |
| | TFM5765140 | TRANSFERS TO INTERIOR | 450,233,167.09 | 70,000,000.00 | 70,000,000.00 | 450,233,167.09 |
| | TFM5765150 | TRANSFERS TO INTERIOR, COE | 82,389,442.49 | 8,500,000.00 | 8,500,000.00 | 82,389,442.49 |
| Sum | | | 650,321,813.14 | 94,500,000.00 | 94,500,000.00 | 650,321,813.14 |
| 5800 | TFM5800330 | GASOLINE USED IN MOTORBOATS | -333,134,000.00 | 0.00 | 60,862,000.00 | -393,996,000.00 |
| | TFM5800340 | EXCISE TAX ON FISHING EQUIPMENT | -67,654,777.82 | 2,276,427.37 | 14,403,000.00 | -79,781,350.45 |
| | TFM5800360 | CUSTOMS DUTIES (.005) | -35,165,716.52 | 0.00 | 3,109,899.09 | -38,275,615.61 |
| | TFM5800370 | GASOLINE USED IN SMALL ENGINES | -89,193,000.00 | 0.00 | 12,814,000.00 | -102,007,000.00 |
| | TFM5800520 | EXCISE TAX ON OUTBOARD MOTORS | -2,548,588.08 | 167,254.00 | 185,000.00 | -2,566,334.08 |
| | TFM5800530 | EXCISE TAX ON FISHING TACKLE BOXES | -1,085,565.00 | 0.00 | 400,412.00 | -1,485,977.00 |
| TFM5800570 | EXCISE TAX ON FISHING RODS AND POLES | -11,163,747.75 | 56,311.09 | 1,599,000.00 | -12,706,436.66 | |
| Sum | | | -539,945,395.17 | 2,499,992.46 | 93,373,311.09 | -630,818,713.80 |
| 5890 | TFM5890180 | REFUNDS & CREDITS - SPORT FISH (15)* | 0.00 | 0.00 | 0.00 | 0.00 |
| 7111 | TFM5311001 | INTEREST ON INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | | | 0.00 | 5,351,895,979.89 | 5,351,895,979.89 | 0.00 |

Sport Fish Restoration and Boating Trust Fund
70X8147
Balance Sheet (Unaudited)
September 30, 2011

| Period Name:SEP/11-11 | Fund:TFM8147TFXXXX | Project:<All> |
|-----------------------|--|---------------------------------|
| Account Type | Account Description | Ending Balance |
| ASSETS | FUND BALANCE WITH TREASURY | 7,926,318.63 |
| | INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED | 0.00 |
| | INTEREST RECEIVABLE - INVESTMENTS | 2,571,902.40 |
| | INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT | 1,882,183,192.39 |
| | DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT | -501,578.25 |
| | PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT | 14,370,167.00 |
| | AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT | -3,884,065.92 |
| | | Total: 1,902,665,936.25 |
| LIABILITIES | PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES | -1,263,225,349.81 |
| | | -1,263,225,349.81 |
| EQUITY | CUMULATIVE RESULTS OF OPERATIONS | -651,739,446.86 |
| | NET INCOME | 12,298,860.42 |
| | | -639,440,586.44 |
| | | Total: -1,902,665,936.25 |

Sport Fish Restoration and Boating Trust Fund
70X8147
Income Statement (Unaudited)
October 1, 2010 Through September 30, 2011

| Period Name:SEP/11-11 | | Fund:TFM8147TFXXXX | | Project:<All> | | | | |
|-----------------------|--|--|-------------------------|---|------------------------|--------------------------------------|-----------------------|------------------------|
| Revenue Type | USSGL | Ussgl Description | Cost Center | Cost Center Description | Activity | Ending Balance | | |
| INCOME | 5800 | TAX REVENUE COLLECTED | TFM5800330 | GASOLINE USED IN MOTORBOATS | -60,862,000.00 | -393,996,000.00 | | |
| | | | TFM5800340 | EXCISE TAX ON FISHING EQUIPMENT | -12,126,572.63 | -79,781,350.45 | | |
| | | | TFM5800360 | CUSTOMS DUTIES (.005) | -3,109,899.09 | -38,275,615.61 | | |
| | | | TFM5800370 | GASOLINE USED IN SMALL ENGINES | -12,814,000.00 | -102,007,000.00 | | |
| | | | TFM5800520 | EXCISE TAX ON OUTBOARD MOTORS | -17,746.00 | -2,566,334.08 | | |
| | | | TFM5800530 | EXCISE TAX ON FISHING TACKLE BOXES | -400,412.00 | -1,485,977.00 | | |
| | | | TFM5800570 | EXCISE TAX ON FISHING RODS AND POLES | -1,542,688.91 | -12,706,436.66 | | |
| | | | Sum | | | | -90,873,318.63 | -630,818,713.80 |
| | | | 5890 | TAX REVENUE REFUNDS | TFM5890180 | REFUNDS & CREDITS - SPORT FISH (15)* | 0.00 | 0.00 |
| | | | 5311 | INTEREST REVENUE - INVESTMENTS - NON-EXCHANGE | TFM5311001 | INTEREST ON INVESTMENTS | -633,138.29 | -7,204,238.92 |
| 7111 | GAINS ON DISPOSITION OF INVESTMENTS - NON-EXCHANGE | TFM5311001 | INTEREST ON INVESTMENTS | 0.00 | 0.00 | | | |
| Sum | | | | -91,506,456.92 | -638,022,952.72 | | | |
| EXPENSES | 5765 | NONEXPENDITURE FINANCING SOURCES - TRANSFERS OUT | TFM5765130 | TRANSFERS TO INTERIOR, USCG | 0.00 | 117,699,203.56 | | |
| | | | TFM5765140 | TRANSFERS TO INTERIOR | 0.00 | 450,233,167.09 | | |
| | | | TFM5765150 | TRANSFERS TO INTERIOR, COE | 0.00 | 82,389,442.49 | | |
| | | | Sum | | | 0.00 | 650,321,813.14 | |
| Sum | | | | 0.00 | 650,321,813.14 | | | |
| TOTAL | | | | -91,506,456.92 | 12,298,860.42 | | | |

Sport Fish Restoration and Boating Trust Fund
70X8147
Budgetary Trial Balance (Unaudited)
October 1, 2010 Through
September 30, 2011

Fund:TFM8147TFXXXX

| USSGL | BEA Category | Year of BA | Cost Center | USSGL / Cost Center Description | FY Beginning Balance | FY Activity | FY Ending Balance |
|------------|----------------|--------------------------------------|-------------|---|-------------------------|--------------------------|-------------------------|
| 1010 | - | - | - | FUND BALANCE WITH TREASURY | -5,054,000.00 | 12,980,318.63 | 7,926,318.63 |
| 1610 | - | - | - | INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT | 1,936,113,083.17 | -53,929,890.78 | 1,882,183,192.39 |
| 1611 | - | - | - | DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT | 0.00 | -501,578.25 | -501,578.25 |
| | | | | | 1,931,059,083.17 | -41,451,150.40 | 1,889,607,932.77 |
| 4114 | M | - | TFM5311001 | INTEREST ON INVESTMENTS | 0.00 | -4,436,134.65 | -4,436,134.65 |
| | | | TFM5800330 | GASOLINE USED IN MOTORBOATS | 0.00 | 393,996,000.00 | 393,996,000.00 |
| | | | TFM5800340 | EXCISE TAX ON FISHING EQUIPMENT | 0.00 | 79,781,350.45 | 79,781,350.45 |
| | | | TFM5800360 | CUSTOMS DUTIES (.005) | 0.00 | 38,275,615.61 | 38,275,615.61 |
| | | | TFM5800370 | GASOLINE USED IN SMALL ENGINES | 0.00 | 102,007,000.00 | 102,007,000.00 |
| | | | TFM5800520 | EXCISE TAX ON OUTBOARD MOTORS | 0.00 | 2,566,334.08 | 2,566,334.08 |
| | | | TFM5800530 | EXCISE TAX ON FISHING TACKLE BOXES | 0.00 | 1,485,977.00 | 1,485,977.00 |
| | | | TFM5800570 | EXCISE TAX ON FISHING RODS AND POLES | 0.00 | 12,706,436.66 | 12,706,436.66 |
| | TFM5890180 | REFUNDS & CREDITS - SPORT FISH (15)* | 0.00 | 0.00 | 0.00 | | |
| | Sum BEA | | | 0.00 | 626,382,579.15 | 626,382,579.15 | |
| Sum | | | | 0.00 | 626,382,579.15 | 626,382,579.15 | |
| 4127 | M | - | TFM5765130 | TRANSFERS TO INTERIOR, USCG | -139,318,738.08 | 7,300,796.44 | -132,017,941.64 |
| | | | TFM5765140 | TRANSFERS TO INTERIOR | -732,695,674.47 | 24,266,832.91 | -708,428,841.56 |
| | | | TFM5765150 | TRANSFERS TO INTERIOR, COE | -408,722,853.67 | -14,055,712.94 | -422,778,566.61 |
| | Sum BEA | | | -1,280,737,266.22 | 17,511,916.41 | -1,263,225,349.81 | |
| Sum | | | | -1,280,737,266.22 | 17,511,916.41 | -1,263,225,349.81 | |
| 4129 | M | - | TFM5765130 | TRANSFERS TO INTERIOR, USCG | 0.00 | -125,000,000.00 | -125,000,000.00 |
| | | | TFM5765140 | TRANSFERS TO INTERIOR | 0.00 | -474,500,000.00 | -474,500,000.00 |
| | | | TFM5765150 | TRANSFERS TO INTERIOR, COE | 0.00 | -68,333,729.55 | -68,333,729.55 |
| | Sum BEA | | | 0.00 | -667,833,729.55 | -667,833,729.55 | |
| Sum | | | | 0.00 | -667,833,729.55 | -667,833,729.55 | |
| 4201 | - | - | - | TOTAL ACTUAL RESOURCES COLLECTED | 1,931,059,083.17 | 0.00 | 1,931,059,083.17 |
| 4394 | M | - | TFM5311001 | INTEREST ON INVESTMENTS | 0.00 | 4,436,134.65 | 4,436,134.65 |
| | | | TFM5765130 | TRANSFERS TO INTERIOR, USCG | 0.00 | 117,699,203.56 | 117,699,203.56 |
| | | | TFM5765140 | TRANSFERS TO INTERIOR | 0.00 | 450,233,167.09 | 450,233,167.09 |
| | | | TFM5765150 | TRANSFERS TO INTERIOR, COE | 0.00 | 82,389,442.49 | 82,389,442.49 |
| | | | TFM5800330 | GASOLINE USED IN MOTORBOATS | 0.00 | -393,996,000.00 | -393,996,000.00 |
| | | | TFM5800340 | EXCISE TAX ON FISHING EQUIPMENT | 0.00 | -79,781,350.45 | -79,781,350.45 |
| | | | TFM5800360 | CUSTOMS DUTIES (.005) | 0.00 | -38,275,615.61 | -38,275,615.61 |
| | | | TFM5800370 | GASOLINE USED IN SMALL ENGINES | 0.00 | -102,007,000.00 | -102,007,000.00 |
| | | | TFM5800520 | EXCISE TAX ON OUTBOARD MOTORS | 0.00 | -2,566,334.08 | -2,566,334.08 |
| | | | TFM5800530 | EXCISE TAX ON FISHING TACKLE BOXES | 0.00 | -1,485,977.00 | -1,485,977.00 |
| | | | TFM5800570 | EXCISE TAX ON FISHING RODS AND POLES | 0.00 | -12,706,436.66 | -12,706,436.66 |
| | | | TFM5890180 | REFUNDS & CREDITS - SPORT FISH (15)* | 0.00 | 0.00 | 0.00 |
| | | | TFMXXXXXXX | DEFAULT COST CENTER FOR TFM OPERATING UNIT | | | -650,321,816.95 |
| | Sum BEA | | | -650,321,816.95 | 23,939,233.99 | -626,382,582.96 | |
| Sum | | | | -650,321,816.95 | 23,939,233.99 | -626,382,582.96 | |
| | | | | 0.00 | 0.00 | 0.00 | |

Sport Fish Restoration and Boating Trust Fund
70X8147
FACTS II Trial Balance (Unaudited)
October 1, 2010 Through
September 30, 2011

Fund:TFM8147TFXXXX

| USSGL | BEA Category | Year of BA | FY Beginning Balance | FY Activity | FY Ending Balance |
|--------------|---------------------|-------------------|--------------------------------|------------------------------|--------------------------------|
| 1010 | - | - | -5,054,000.00 | 12,980,318.63 | 7,926,318.63 |
| 1610 | - | - | 1,936,113,083.17 | -53,929,890.78 | 1,882,183,192.39 |
| 1611 | - | - | 0.00 | -501,578.25 | -501,578.25 |
| | | | <u>1,931,059,083.17</u> | <u>-41,451,150.40</u> | <u>1,889,607,932.77</u> |
| 4114 | M | - | 0.00 | 626,382,579.15 | 626,382,579.15 |
| 4127 | M | - | -1,280,737,266.22 | 17,511,916.41 | -1,263,225,349.81 |
| 4129 | M | - | 0.00 | -667,833,729.55 | -667,833,729.55 |
| 4201 | - | - | 1,931,059,083.17 | 0.00 | 1,931,059,083.17 |
| 4394 | M | - | -650,321,816.95 | 23,939,233.99 | -626,382,582.96 |
| | | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |