

# Aquatic Resources

20X8147

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# **Aquatic Resources**

**20X8147**

## **Noteworthy News**

1. We have changed the account number for Interest on Investments to 5311 from 5310. This change is in accordance with the Standard General Ledger.

**Aquatic Resources Trust Fund - Consolidated**  
**20X8147**  
**Trial Balance (Final)**  
**March 31, 2004 Through April 30, 2004**

RUN DATE: 05/12/04

RUN TIME: 11:56:36

G/L ACCT#	GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	1,184.93	3,063,343,502.81	3,063,343,313.04	1,374.70
1340	ACCRUED INCOME RECEIVABLE	5,395,489.92	2,146,689.90	4,320,870.64	3,221,309.18
1610	PRINCIPAL ON INVESTMENTS	1,394,127,000.00	3,013,870,000.00	3,019,528,000.00	1,388,469,000.00
1611	DISCOUNT ON PURCHASE	(239,778.23)	239,778.23	219,361.02	(219,361.02)
1612	PREMIUM ON PURCHASE	11,487,614.06	674.06	0.00	11,488,288.12
1613	AMORTIZATION DISC/PREM	(3,719,109.15)	38,171.41	1,234,673.78	(4,915,611.52)
	<b>TOTAL ASSETS</b>	<b>1,407,052,401.53</b>	<b>6,079,638,816.41</b>	<b>6,088,646,218.48</b>	<b>1,398,044,999.46</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	1,106,748,414.21	49,692,000.00	0.00	1,057,056,414.21
	<b>TOTAL LIABILITIES</b>	<b>1,106,748,414.21</b>	<b>49,692,000.00</b>	<b>0.00</b>	<b>1,057,056,414.21</b>
	<b>TOTAL NET ASSETS</b>	<b>300,303,987.32</b>	<b>6,129,330,816.41</b>	<b>6,088,646,218.48</b>	<b>340,988,585.25</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED G/L	5,756.62	0.00	0.00	5,756.62
3310	PRIOR UNDISTRIBUTED INC	554,409,341.02	0.00	0.00	554,409,341.02
	<b>TOTAL CAPITAL</b>	<b>554,415,097.64</b>	<b>0.00</b>	<b>0.00</b>	<b>554,415,097.64</b>
<b>INCOME</b>					
5311	INTEREST ON INVESTMENTS	9,854,258.13	4,320,870.64	6,571,385.59	12,104,773.08
5800	GAS MOTORBOAT	77,258,000.00	0.00	20,554,000.00	97,812,000.00
5800	FISH EQUIPMENT	39,797,000.00	0.00	9,637,000.00	49,434,000.00
5800	ELECTRONIC TROLLING SONAR	1,611,000.00	0.00	0.00	1,611,000.00
5800	CUSTOMS/IMPORT DUTIES EQUIPMEN	16,910,482.87	0.00	3,115,807.12	20,026,289.99
5800	GAS SMALL ENGINES	32,530,000.00	0.00	6,084,000.00	38,614,000.00
5311	AMORTIZATION/ACCRETION	(1,967,637.32)	1,234,673.78	277,949.64	(2,924,361.46)
	<b>TOTAL INCOME</b>	<b>175,993,103.68</b>	<b>5,555,544.42</b>	<b>46,240,142.35</b>	<b>216,677,701.61</b>
<b>EXPENSES</b>					
5765	TRANSFER TO INT (USCG)	37,333,333.00	4,500,000.00	4,500,000.00	37,333,333.00
5765	TRANSFER TO INTERIOR	333,747,751.00	44,000,000.00	44,000,000.00	333,747,751.00
5765	TRANSFER TO INT (COE)	59,023,130.00	1,192,000.00	1,192,000.00	59,023,130.00
	<b>TOTAL EXPENSES</b>	<b>430,104,214.00</b>	<b>49,692,000.00</b>	<b>49,692,000.00</b>	<b>430,104,214.00</b>
	<b>TOTAL EQUITY</b>	<b>300,303,987.32</b>	<b>55,247,544.42</b>	<b>95,932,142.35</b>	<b>340,988,585.25</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>6,184,578,360.83</b>	<b>6,184,578,360.83</b>	<b>0.00</b>

**Aquatic Resources Trust Fund - Boat Safety Account  
20X81471  
Trial Balance (Final)  
March 31, 2004 Through April 30, 2004**

RUN DATE: 05/12/04

RUN TIME: 11:56:36

G/L ACCT#	GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	962.57	48,664,000.00	48,664,638.98	323.59
1340	ACCRUED INCOME RECEIVABLE	333,819.02	222,546.02	0.00	556,365.04
1610	PRINCIPAL ON INVESTMENTS	84,667,000.00	48,884,000.00	48,664,000.00	84,887,000.00
1611	DISCOUNT ON PURCHASE	(239,778.23)	239,778.23	219,361.02	(219,361.02)
1612	PREMIUM ON PURCHASE	2,244,562.03	0.00	0.00	2,244,562.03
1613	AMORTIZATION DISC/PREM	(32,970.78)	38,171.41	423,736.26	(418,535.63)
	<b>TOTAL ASSETS</b>	<b>86,973,594.61</b>	<b>98,048,495.66</b>	<b>97,971,736.26</b>	<b>87,050,354.01</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	83,374.65	0.00	0.00	83,374.65
	<b>TOTAL LIABILITIES</b>	<b>83,374.65</b>	<b>0.00</b>	<b>0.00</b>	<b>83,374.65</b>
	<b>TOTAL NET ASSETS</b>	<b>86,890,219.96</b>	<b>98,048,495.66</b>	<b>97,971,736.26</b>	<b>86,966,979.36</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED G/L	(3,802.61)	0.00	0.00	(3,802.61)
3310	PRIOR UNDISTRIBUTED INC	85,981,352.34	0.00	0.00	85,981,352.34
	<b>TOTAL CAPITAL</b>	<b>85,977,549.73</b>	<b>0.00</b>	<b>0.00</b>	<b>85,977,549.73</b>
<b>INCOME</b>					
5311	INTEREST ON INVESTMENTS	1,141,941.34	0.00	222,546.02	1,364,487.36
5311	AMORTIZATION/ACCRETION	(229,271.11)	423,736.26	277,949.64	(375,057.73)
	<b>TOTAL INCOME</b>	<b>912,670.23</b>	<b>423,736.26</b>	<b>500,495.66</b>	<b>989,429.63</b>
	<b>TOTAL EQUITY</b>	<b>86,890,219.96</b>	<b>423,736.26</b>	<b>500,495.66</b>	<b>86,966,979.36</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>98,472,231.92</b>	<b>98,472,231.92</b>	<b>0.00</b>

**Aquatic Resources Trust Fund - Sport Fish Account**  
**20X81472**  
**Trial Balance (Final)**  
**March 31, 2004 Through April 30, 2004**

RUN DATE: 05/12/04

RUN TIME: 11:56:36

G/L ACCT#	GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	222.36	3,014,679,502.81	3,014,678,674.06	1,051.11
1340	ACCRUED INCOME RECEIVABLE	5,061,670.90	1,924,143.88	4,320,870.64	2,664,944.14
1610	PRINCIPAL ON INVESTMENTS	1,309,460,000.00	2,964,986,000.00	2,970,864,000.00	1,303,582,000.00
1612	PREMIUM ON PURCHASE	9,243,052.03	674.06	0.00	9,243,726.09
1613	AMORTIZATION DISC/PREM	(3,686,138.37)	0.00	810,937.52	(4,497,075.89)
	<b>TOTAL ASSETS</b>	<b>1,320,078,806.92</b>	<b>5,981,590,320.75</b>	<b>5,990,674,482.22</b>	<b>1,310,994,645.45</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	1,106,665,039.56	49,692,000.00	0.00	1,056,973,039.56
	<b>TOTAL LIABILITIES</b>	<b>1,106,665,039.56</b>	<b>49,692,000.00</b>	<b>0.00</b>	<b>1,056,973,039.56</b>
	<b>TOTAL NET ASSETS</b>	<b>213,413,767.36</b>	<b>6,031,282,320.75</b>	<b>5,990,674,482.22</b>	<b>254,021,605.89</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED G/L	9,559.23	0.00	0.00	9,559.23
3310	PRIOR UNDISTRIBUTED INC	468,427,988.68	0.00	0.00	468,427,988.68
	<b>TOTAL CAPITAL</b>	<b>468,437,547.91</b>	<b>0.00</b>	<b>0.00</b>	<b>468,437,547.91</b>
<b>INCOME</b>					
5311	INTEREST ON INVESTMENTS	8,712,316.79	4,320,870.64	6,348,839.57	10,740,285.72
5800	GAS MOTORBOAT	77,258,000.00	0.00	20,554,000.00	97,812,000.00
5800	FISH EQUIPMENT	39,797,000.00	0.00	9,637,000.00	49,434,000.00
5800	ELECTRONIC TROLLING SONAR	1,611,000.00	0.00	0.00	1,611,000.00
5800	CUSTOMS/IMPORT DUTIES EQUIPMENT	16,910,482.87	0.00	3,115,807.12	20,026,289.99
5800	GAS SMALL ENGINES	32,530,000.00	0.00	6,084,000.00	38,614,000.00
5311	AMORTIZATION/ACCRETION	(1,738,366.21)	810,937.52	0.00	(2,549,303.73)
	<b>TOTAL INCOME</b>	<b>175,080,433.45</b>	<b>5,131,808.16</b>	<b>45,739,646.69</b>	<b>215,688,271.98</b>
<b>EXPENSES</b>					
5765	TRANSFER TO INT (USCG)	37,333,333.00	4,500,000.00	4,500,000.00	37,333,333.00
5765	TRANSFER TO INTERIOR	333,747,751.00	44,000,000.00	44,000,000.00	333,747,751.00
5765	TRANSFER TO INT (COE)	59,023,130.00	1,192,000.00	1,192,000.00	59,023,130.00
	<b>TOTAL EXPENSES</b>	<b>430,104,214.00</b>	<b>49,692,000.00</b>	<b>49,692,000.00</b>	<b>430,104,214.00</b>
	<b>TOTAL EQUITY</b>	<b>213,413,767.36</b>	<b>54,823,808.16</b>	<b>95,431,646.69</b>	<b>254,021,605.89</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>6,086,106,128.91</b>	<b>6,086,106,128.91</b>	<b>0.00</b>

**Aquatic Resources Trust Fund - Consolidated**  
**20X8147**  
**Balance Sheet (Final)**  
**April 30, 2004**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	1,374.70	\$	1,374.70
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**Receivables**

Interest Receivable	\$	3,221,309.18	\$	3,221,309.18
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**Investments**

Principal On Investments	\$	1,388,469,000.00		
Discount on Purchase		(219,361.02)		
Premium on Purchase		11,488,288.12		
Amortization Disc/Prem		(4,915,611.52)		
Net Investments	\$		\$	1,394,822,315.58
<b>TOTAL ASSETS</b>			<b>\$</b>	<b><u><u>1,398,044,999.46</u></u></b>

**LIABILITIES & EQUITY**

**Liabilities**

Liability For Allocation	\$	1,057,056,414.21	\$	1,057,056,414.21
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**Equity**

Beginning Balance	\$	554,415,097.64		
Net Change	\$	(213,426,512.39)		
Total Equity	\$		\$	340,988,585.25
<b>TOTAL LIABILITIES &amp; EQUITY</b>			<b>\$</b>	<b><u><u>1,398,044,999.46</u></u></b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 12, 2004

**Aquatic Resources Trust Fund - Boat Safety Account  
20X81471  
Balance Sheet (Final)  
April 30, 2004**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	323.59	\$	323.59
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**Receivables**

Interest Receivable	\$	556,365.04	\$	556,365.04
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**Investments**

Principal On Investments	\$	84,887,000.00		
Discount on Purchase		(219,361.02)		
Premium on Purchase		2,244,562.03		
Amortization Disc/Prem		(418,535.63)		

Net Investments	\$	86,493,665.38	\$	86,493,665.38
<b>TOTAL ASSETS</b>			\$	<b>87,050,354.01</b>

**LIABILITIES & EQUITY**

**Liabilities**

Liability For Allocation	\$	83,374.65	\$	83,374.65
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**Equity**

Beginning Balance	\$	85,977,549.73		
Net Change	\$	989,429.63		

Total Equity	\$	86,966,979.36	\$	86,966,979.36
<b>TOTAL LIABILITIES &amp; EQUITY</b>			\$	<b>87,050,354.01</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 12, 2004

**Aquatic Resources Trust Fund - Sport Fish Account  
20X81472  
Balance Sheet (Final)  
April 30, 2004**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	1,051.11	\$	1,051.11
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**Receivables**

Interest Receivable	\$	2,664,944.14	\$	2,664,944.14
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**Investments**

Principal On Investments	\$	1,303,582,000.00		
Discount on Purchase		0.00		
Premium on Purchase		9,243,726.09		
Amortization Disc/Prem		(4,497,075.89)		

Net Investments	\$	1,308,328,650.20	\$	1,308,328,650.20
<b>TOTAL ASSETS</b>			\$	<b>1,310,994,645.45</b>

**LIABILITIES & EQUITY**

**Liabilities**

Liability For Allocation	\$	1,056,973,039.56	\$	1,056,973,039.56
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**Equity**

Beginning Balance	\$	468,437,547.91		
Net Change	\$	(214,415,942.02)		

Total Equity	\$	254,021,605.89	\$	254,021,605.89
<b>TOTAL LIABILITIES &amp; EQUITY</b>			\$	<b>1,310,994,645.45</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 12, 2004



**Aquatic Resources Trust Fund - Consolidated**  
**20X8147**  
**Income Statement (Final)**  
**October 1, 2003 Through April 30, 2004**

**RECEIPTS**

	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Customs/Import Duties	3,115,807.12	20,026,289.99
Electronic Trolling Sonar	0.00	1,611,000.00
Fish Equipment	9,637,000.00	49,434,000.00
Gas Motorboat	20,554,000.00	97,812,000.00
Gas Small Engines	6,084,000.00	38,614,000.00
Gross Revenue	\$ 39,390,807.12	\$ 207,497,289.99
<b>Investment Income</b>		
1 Interest on Investments	1,293,790.81	9,180,411.62
Subtotal Investment Income	1,293,790.81	9,180,411.62
Net Receipts	\$ 40,684,597.93	\$ 216,677,701.61

**NONEXPENDITURE TRANSFERS**

<b>2 Current Year Authority</b>		
Transfer to Int (USCG)	0.00	37,333,333.00
Transfer to Int (COE)	0.00	59,023,130.00
Transfer to Interior	0.00	333,747,751.00
Subtotal NonExpenditures	0.00	430,104,214.00
<b>NET INCREASE/(DECREASE)</b>	<b>\$ 40,684,597.93</b>	<b>\$ (213,426,512.39)</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	\$ 4,663,799.86	\$	<b>(144,299.30)</b>

2 These transactions represent current year budget authority.

**Aquatic Resources Trust Fund - Boat Safety Account  
20X81471  
Income Statement (Final)  
October 1, 2003 Through April 30, 2004**

**RECEIPTS**

	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Investment Revenue		
1 Interest on Investments	76,759.40	989,429.63
Subtotal Investment Income	76,759.40	989,429.63
Total Investment Revenue	\$ 76,759.40	\$ 989,429.63

**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>\$ 76,759.40</b>	<b>\$ 989,429.63</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	\$ 239,778.23	\$ (923,686.95)

2 These transactions represent current year budget authority.

**Aquatic Resources Trust Fund - Sport Fish Account  
20X81472  
Income Statement (Final)  
October 1, 2003 Through April 30, 2004**

**RECEIPTS**

	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Customs/Import Duties	3,115,807.12	20,026,289.99
Electronic Trolling Sonar	0.00	1,611,000.00
Fish Equipment	9,637,000.00	49,434,000.00
Gas Motorboat	20,554,000.00	97,812,000.00
Gas Small Engines	6,084,000.00	38,614,000.00
Gross Revenue	<u>\$ 39,390,807.12</u>	<u>\$ 207,497,289.99</u>
<b>Less: Refunds and Credits</b>		
Subtotal Less:Refunds and Credits	0.00	0.00
Net Revenue	<u>\$ 39,390,807.12</u>	<u>\$ 207,497,289.99</u>
<b>Investment Income</b>		
1 Interest on Investments	<u>1,217,031.41</u>	<u>8,190,981.99</u>
Subtotal Investment Income	<u>1,217,031.41</u>	<u>8,190,981.99</u>
Net Receipts	<u>\$ 40,607,838.53</u>	<u>\$ 215,688,271.98</u>

**NONEXPENDITURE TRANSFERS**

**2 Current Year Authority**

Transfers to Int (USCG)	0.00	37,333,333.00
Transfers to Int (COE)	0.00	59,023,130.00
Transfers to Interior	<u>0.00</u>	<u>333,747,751.00</u>
Subtotal NonExpenditures	<u>0.00</u>	<u>430,104,214.00</u>
<b>NET INCREASE/(DECREASE)</b>	<u><b>\$ 40,607,838.53</b></u>	<u><b>\$ (214,415,942.02)</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	<b>\$ 4,424,021.63</b>	<b>\$ 779,387.65</b>

2 These transactions represent current year budget authority.

**Aquatic Resources Trust Fund  
20X8147  
Budget Reconciliation (Final)  
April 30, 2004**

<u>Security Number / Account Number</u>		<u>Amount</u>
	Interest On Investments (Cash)	(144,299.30)
580033	Gas Motorboat	97,812,000.00
580034	Fish Equipment	49,434,000.00
580035	Electronic Trolling	1,611,000.00
580036	Customs/Import Duties	20,026,289.99
580037	Small Engines	38,614,000.00
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>	<b><u><u>207,352,990.69</u></u></b>
576513	Transfers To Int (USCG)	(70,931,256.98)
576514	Transfers To Interior	(623,529,654.05)
576515	Transfers To Int (COE)	(362,595,503.18)
<b>412700</b>	<b>Amounts Approp From Specific Treasury MTF - Payable</b>	<b><u><u>(1,057,056,414.21)</u></u></b>
576513	Transfers To Int (USCG)	(29,000,000.00)
576514	Transfers To Interior	(204,200,000.00)
576515	Transfers To Int (COE)	(23,592,000.00)
<b>412900</b>	<b>Amounts Approp From Specific Treasury MTF - Transfer Out</b>	<b><u><u>(256,792,000.00)</u></u></b>
<b>439400</b>	<b>Other Funds Available For Commit/Oblig (Beg)</b>	553,945,822.78
	Interest on Investments (Cash)	(144,299.30)
580033	Gas Motorboat	97,812,000.00
580034	Fish Equipment	49,434,000.00
580035	Electronic Trolling	1,611,000.00
580036	Customs Duties	20,026,289.99
580037	Gas Small Engines	38,614,000.00
576513	Transfer To Int (USCG)	(37,333,333.00)
576514	Transfer To Interior	(333,747,751.00)
576515	Transfer To (COE)	(59,023,130.00)
<b>439400</b>	<b>Other Funds Available For Commit/Oblig Ending</b>	<b><u><u>(331,194,599.47)</u></u></b>
<b>420100</b>	<b>Total Actual Resources Collected</b>	<b><u><u>1,437,690,022.99</u></u></b>
<b>Edit Check:</b>		
	Fund Balance With Treasury	1,374.70
	Principal On Investments	1,388,469,000.00
	Discount On Purchase	(219,361.02)
	Liability For Allocation	(1,057,056,414.21)
	<b>Total Assets</b>	<b><u><u>331,194,599.47</u></u></b>
	<b>Edit Check (Total Assets = Beg Bal 4394 plus YTD Activity)</b>	<b><u><u>(331,194,599.47)</u></u></b>
		<b>0.00</b>

Aquatic Resources Trust Fund  
20X8147  
Budget Reconciliation Summary (Final)  
April 30, 2004

<u>Account Number</u>		<u>Amount</u>
411400	Appropriated Trust Fund Receipts	207,352,990.69
412700	Amounts Approp from Specific Treasury MTF - Payable	(1,057,056,414.21)
412900	Amounts Approp from Specific Treasury MTF - Transfers Out	(256,792,000.00)
439400	Receipts Not Available for Obligation Upon Collection	(331,194,599.47)
420100	Total Actual Resources - Collected	1,437,690,022.99
		<u><u>0.00</u></u>