

Aquatic Resources

20X8147

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Aquatic Resources

20X8147

Noteworthy News

1. An adjustment was made in September to the Boat Safety and Sport Fish accounts for \$5,062,974.00. This adjustment was necessary to correct the Coast Guard's portion of the Sport Fish payable balance and the Boat Safety equity account.

Aquatic Resources Trust Fund - Consolidated
20X8147
Trial Balance (Final)
August 31, 2004 through September 30, 2004

RUN DATE: 10/13/04

RUN TIME: 07:55:39

G/L ACCT#	GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	3,059,547.15	2,287,027,835.74	2,265,146,256.93	24,941,125.96
1340	ACCRUED INCOME RECEIVABLE	5,857,068.11	2,310,562.39	40,495.01	8,127,135.49
1610	PRINCIPAL ON INVESTMENTS	1,435,601,000.00	2,220,567,000.00	2,206,471,000.00	1,449,697,000.00
1611	DISCOUNT ON PURCHASE	(1,425,983.24)	198,747.36	447,499.58	(1,674,735.46)
1612	PREMIUM ON PURCHASE	7,366,864.69	0.00	0.00	7,366,864.69
1613	AMORTIZATION DISC/PREM	(3,403,666.03)	118,428.96	759,981.90	(4,045,218.97)
	TOTAL ASSETS	1,447,054,830.68	4,510,222,574.45	4,472,865,233.42	1,484,412,171.71
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	960,956,373.47	39,963,783.42	0.00	920,992,590.05
	TOTAL LIABILITIES	960,956,373.47	39,963,783.42	0.00	920,992,590.05
	TOTAL NET ASSETS	486,098,457.21	4,550,186,357.87	4,472,865,233.42	563,419,581.66
CAPITAL					
3310	SUBSCRIPTIONS	0.00	5,062,974.00	5,062,974.00	0.00
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	5,062,974.00	559,472,315.02
	TOTAL CAPITAL	554,415,097.64	5,062,974.00	10,125,948.00	559,478,071.64
INCOME					
5311	INTEREST ON INVESTMENTS	21,402,697.68	40,495.01	2,446,544.84	23,808,747.51
5800	GAS MOTORBOAT	200,960,000.00	0.00	37,676,000.00	238,636,000.00
5800	FISH EQUIPMENT	81,138,000.00	0.00	19,561,000.00	100,699,000.00
5800	ELECTRONIC TROLLING SONAR	2,339,000.00	0.00	965,000.00	3,304,000.00
5800	CUSTOMS/IMPORT DUTIES EQUIPMENT	37,472,203.85	0.00	2,713,905.29	40,186,109.14
5800	GAS SMALL ENGINES	63,624,000.00	0.00	9,379,000.00	73,003,000.00
5311	AMORTIZATION/ACCRETION	(6,814,967.87)	759,981.90	317,176.32	(7,257,773.45)
	TOTAL INCOME	400,120,933.66	800,476.91	73,058,626.45	472,379,083.20
EXPENSES					
5765	TRANSFER TO INT (USCG)	64,000,000.00	12,963,782.51	12,963,782.51	64,000,000.00
5765	TRANSFER TO INTERIOR	345,414,417.91	25,000,000.00	25,000,000.91	345,414,417.00
5765	TRANSFER TO INT (COE)	59,023,130.00	2,000,000.00	2,000,000.00	59,023,130.00
	TOTAL EXPENSES	468,437,547.91	39,963,782.51	39,963,783.42	468,437,547.00
GAIN/LOSS					
7111/7211	REALIZED GAIN/LOSS	(26.18)	0.00	0.00	(26.18)
	TOTAL GAIN/LOSS	(26.18)	0.00	0.00	(26.18)
	TOTAL EQUITY	486,098,457.21	45,827,233.42	123,148,357.87	563,419,581.66
	BALANCE	0.00	4,596,013,591.29	4,596,013,591.29	0.00

Aquatic Resources Trust Fund - Boat Safety Account
20X81471
Trial Balance (Final)
August 31, 2004 through September 30, 2004

RUN DATE: 10/13/04

RUN TIME: 07:55:39

G/L ACCT#	GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	614.80	70,497,403.76	70,497,474.42	544.14
1340	ACCRUED INCOME RECEIVABLE	117,401.09	220,608.03	480.99	337,528.13
1610	PRINCIPAL ON INVESTMENTS	86,232,000.00	65,882,000.00	60,370,000.00	91,744,000.00
1611	DISCOUNT ON PURCHASE	(277,404.65)	198,747.36	447,499.58	(526,156.87)
1612	PREMIUM ON PURCHASE	2,244,562.03	0.00	0.00	2,244,562.03
1613	AMORTIZATION DISC/PREM	(1,026,557.53)	45,083.42	381,827.63	(1,363,301.74)
	TOTAL ASSETS	87,290,615.74	136,843,842.57	131,697,282.62	92,437,175.69
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	TOTAL NET ASSETS	87,290,615.74	136,843,842.57	131,697,282.62	92,437,175.69
CAPITAL					
3310	SUBSCRIPTIONS	0.00	5,062,974.00	5,062,974.00	0.00
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	5,062,974.00	91,044,326.34
	TOTAL CAPITAL	85,977,549.73	5,062,974.00	10,125,948.00	91,040,523.73
INCOME					
5311	INTEREST ON INVESTMENTS	2,275,635.91	480.99	222,063.79	2,497,218.71
5311	AMORTIZATION/ACCRETION	(962,543.72)	381,827.63	243,830.78	(1,100,540.57)
	TOTAL INCOME	1,313,092.19	382,308.62	465,894.57	1,396,678.14
GAIN/LOSS					
7111/7211	REALIZED GAIN/LOSS	(26.18)	0.00	0.00	(26.18)
	TOTAL GAIN/LOSS	(26.18)	0.00	0.00	(26.18)
	TOTAL EQUITY	87,290,615.74	5,445,282.62	10,591,842.57	92,437,175.69
	BALANCE	0.00	142,289,125.19	142,289,125.19	0.00

Aquatic Resources Trust Fund - Sport Fish Account
20X81472
Trial Balance (Final)
August 31, 2004 through September 30, 2004

RUN DATE: 10/13/04

RUN TIME: 07:55:39

G/L ACCT#	GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	3,058,932.35	2,216,530,431.98	2,194,648,782.51	24,940,581.82
1340	ACCRUED INCOME RECEIVABLE	5,739,667.02	2,089,954.36	40,014.02	7,789,607.36
1610	PRINCIPAL ON INVESTMENTS	1,349,369,000.00	2,154,685,000.00	2,146,101,000.00	1,357,953,000.00
1611	DISCOUNT ON PURCHASE	(1,148,578.59)	0.00	0.00	(1,148,578.59)
1612	PREMIUM ON PURCHASE	5,122,302.66	0.00	0.00	5,122,302.66
1613	AMORTIZATION DISC/PREM	(2,377,108.50)	73,345.54	378,154.27	(2,681,917.23)
	TOTAL ASSETS	1,359,764,214.94	4,373,378,731.88	4,341,167,950.80	1,391,974,996.02
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	960,956,373.47	39,963,783.42	0.00	920,992,590.05
	TOTAL LIABILITIES	960,956,373.47	39,963,783.42	0.00	920,992,590.05
	TOTAL NET ASSETS	398,807,841.47	4,413,342,515.30	4,341,167,950.80	470,982,405.97
CAPITAL					
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
	TOTAL CAPITAL	468,437,547.91	0.00	0.00	468,437,547.91
INCOME					
5311	INTEREST ON INVESTMENTS	19,127,061.77	40,014.02	2,224,481.05	21,311,528.80
5800	GAS MOTORBOAT	200,960,000.00	0.00	37,676,000.00	238,636,000.00
5800	FISH EQUIPMENT	81,138,000.00	0.00	19,561,000.00	100,699,000.00
5800	ELECTRONIC TROLLING SONAR	2,339,000.00	0.00	965,000.00	3,304,000.00
5800	CUSTOMS/IMPORT DUTIES EQUIPMEN	37,472,203.85	0.00	2,713,905.29	40,186,109.14
5800	GAS SMALL ENGINES	63,624,000.00	0.00	9,379,000.00	73,003,000.00
5311	AMORTIZATION/ACCRETION	(5,852,424.15)	378,154.27	73,345.54	(6,157,232.88)
	TOTAL INCOME	398,807,841.47	418,168.29	72,592,731.88	470,982,405.06
EXPENSES					
5765	TRANSFER TO INT (USCG)	64,000,000.00	12,963,782.51	12,963,782.51	64,000,000.00
5765	TRANSFER TO INTERIOR	345,414,417.91	25,000,000.00	25,000,000.91	345,414,417.00
5765	TRANSFER TO INT (COE)	59,023,130.00	2,000,000.00	2,000,000.00	59,023,130.00
	TOTAL EXPENSES	468,437,547.91	39,963,782.51	39,963,783.42	468,437,547.00
	TOTAL EQUITY	398,807,841.47	40,381,950.80	112,556,515.30	470,982,405.97
	BALANCE	0.00	4,453,724,466.10	4,453,724,466.10	0.00

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

ASSETS

Undisbursed Balances

Funds Available for Investment	\$ 24,941,125.96			\$ 24,941,125.96

Receivables

Interest Receivable	\$ 8,127,135.49			\$ 8,127,135.49

Investments

Principal On Investments	\$ 1,449,697,000.00			
Discount on Purchase	(1,674,735.46)			
Premium on Purchase	7,366,864.69			
Amortization Disc/Prem	(4,045,218.97)			
Net Investments				\$ 1,451,343,910.26
TOTAL ASSETS				\$ 1,484,412,171.71

LIABILITIES & EQUITY

Liabilities

Liability For Allocation	\$ 920,992,590.05			\$ 920,992,590.05

Equity

Beginning Balance	\$ 559,478,071.64			
Net Change	\$ 3,941,510.02			
Total Equity				\$ 563,419,581.66
TOTAL LIABILITIES & EQUITY				\$ 1,484,412,171.71

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: October 13, 2004

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

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	544.14	\$	544.14
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Receivables

Interest Receivable	\$	337,528.13	\$	337,528.13
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Investments

Principal On Investments	\$	91,744,000.00		
Discount on Purchase		(526,156.87)		
Premium on Purchase		2,244,562.03		
Amortization Disc/Prem		(1,363,301.74)		
Net Investments	\$		\$	92,099,103.42
TOTAL ASSETS			\$	<u><u>92,437,175.69</u></u>

LIABILITIES & EQUITY

Liabilities

Liability For Allocation	\$	0.00	\$	0.00
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Equity

Beginning Balance	\$	91,040,523.73		
Net Change	\$	1,396,651.96		
Total Equity	\$		\$	92,437,175.69
TOTAL LIABILITIES & EQUITY			\$	<u><u>92,437,175.69</u></u>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: October 13, 2004

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

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	24,940,581.82	\$	24,940,581.82
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Receivables

Interest Receivable	\$	7,789,607.36	\$	7,789,607.36
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Investments

Principal On Investments	\$	1,357,953,000.00		
Discount on Purchase		(1,148,578.59)		
Premium on Purchase		5,122,302.66		
Amortization Disc/Prem		(2,681,917.23)		
Net Investments	\$		\$	1,359,244,806.84
TOTAL ASSETS			\$	<u><u>1,391,974,996.02</u></u>

LIABILITIES & EQUITY

Liabilities

Liability For Allocation	\$	920,992,590.05	\$	920,992,590.05
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Equity

Beginning Balance	\$	468,437,547.91		
Net Change	\$	2,544,858.06		
Total Equity	\$		\$	470,982,405.97
TOTAL LIABILITIES & EQUITY			\$	<u><u>1,391,974,996.02</u></u>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: October 13, 2004

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

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Customs/Import Duties	2,713,905.29	40,186,109.14
Electronic Trolling Sonar	965,000.00	3,304,000.00
Fish Equipment	19,561,000.00	100,699,000.00
Gas Motorboat	37,676,000.00	238,636,000.00
Gas Small Engines	9,379,000.00	73,003,000.00
Gross Revenue	\$ 70,294,905.29	\$ 455,828,109.14
Investment Income		
1 Interest on Investments	1,963,244.25	16,550,974.06
Realized Loss	0.00	(26.18)
Subtotal Investment Income	1,963,244.25	16,550,947.88
Net Receipts	\$ 72,258,149.54	\$ 472,379,057.02

NONEXPENDITURE TRANSFERS

2 Current Year Authority		
Transfer to Int (USCG)	0.00	64,000,000.00
Transfer to Int (COE)	0.00	59,023,130.00
Transfer to Interior	(0.91)	345,414,417.00
Subtotal NonExpenditures	(0.91)	468,437,547.00
NET INCREASE/(DECREASE)	\$ 72,258,150.45	\$ 3,941,510.02

Footnotes

1 Interest on Investments is reported on the accrual basis. Includes interest collected, premium paid, and accrued interest purchased.

		Current Month		Year-To-Date
Interest on Investments: Cash Basis	\$	334,729.81	\$	5,571,441.53

2 These accounts represent current year budget authority.

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

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Investment Revenue		
1 Interest on Investments	83,585.95	1,396,678.14
Realized Loss	0.00	(26.18)
Subtotal Investment Income	83,585.95	1,396,651.96
Total Investment Revenue	\$ 83,585.95	\$ 1,396,651.96

NONEXPENDITURE TRANSFERS

2 Current Year Authority		
Transfers to Int (USCG)	0.00	0.00
Subtotal NonExpenditures	0.00	0.00
NET INCREASE/(DECREASE)	\$ 83,585.95	\$ 1,396,651.96

Footnotes

1 Interest on Investments is reported on the accrual basis. Includes interest collected, premium paid, and accrued interest purchased.

	Current Month	Year-To-Date
Interest on Investments: Cash Basis	\$ 200,203.12	\$ 647,138.40

2 These accounts represent current year budget authority.

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

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Customs/Import Duties	2,713,905.29	40,186,109.14
Electronic Trolling Sonar	965,000.00	3,304,000.00
Fish Equipment	19,561,000.00	100,699,000.00
Gas Motorboat	37,676,000.00	238,636,000.00
Gas Small Engines	9,379,000.00	73,003,000.00
Gross Revenue	<u>\$ 70,294,905.29</u>	<u>\$ 455,828,109.14</u>
Less: Refunds and Credits		
Subtotal Less:Refunds and Credits	0.00	0.00
Net Revenue	<u>\$ 70,294,905.29</u>	<u>\$ 455,828,109.14</u>
Investment Income		
1 Interest on Investments	<u>1,879,658.30</u>	<u>15,154,295.92</u>
Subtotal Investment Income	<u>1,879,658.30</u>	<u>15,154,295.92</u>
Net Receipts	<u>\$ 72,174,563.59</u>	<u>\$ 470,982,405.06</u>

NONEXPENDITURE TRANSFERS

2 Current Year Authority

Transfers to Int (USCG)	0.00	64,000,000.00
Transfers to Int (COE)	0.00	59,023,130.00
Transfers to Interior	<u>(0.91)</u>	<u>345,414,417.00</u>
Subtotal NonExpenditures	<u>(0.91)</u>	<u>468,437,547.00</u>
NET INCREASE/(DECREASE)	<u>\$ 72,174,564.50</u>	<u>\$ 2,544,858.06</u>

Footnotes

1 Interest on Investments is reported on the accrual basis. Includes interest collected, premium paid, and accrued interest purchased.

	Current Month	Year-To-Date
Interest on Investments: Cash Basis	<u>\$ 134,526.69</u>	<u>\$ 4,924,303.13</u>

2 These accounts represent current year budget authority.

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

<u>Security Number / Account Number</u>		<u>Amount</u>
580033	Interest On Investments (Cash)	5,571,441.53
580034	Gas Motorboat	238,636,000.00
580035	Fish Equipment	100,699,000.00
580036	Electronic Trolling	3,304,000.00
580037	Customs/Import Duties	40,186,109.14
	Small Engines	73,003,000.00
411400	Appropriated Trust Fund Receipts	<u>461,399,550.67</u>
576513	Transfers To Int (USCG)	(68,350,766.82)
576514	Transfers To Interior	(500,096,320.05)
576515	Transfers To Int (COE)	(352,545,503.18)
412700	Amounts Approp From Specific Treasury MTF - Payable	<u>(920,992,590.05)</u>
576513	Transfers To Int (USCG)	(53,184,183.16)
576514	Transfers To Interior	(339,300,000.00)
576515	Transfers To Int (COE)	(33,642,000.00)
412900	Amounts Approp From Specific Treasury MTF - Transfer Out	<u>(426,126,183.16)</u>
439400	Other Funds Available For Commit/Oblig (Beg)	553,945,822.78
580033	Interest on Investments (Cash)	5,571,441.53
580034	Gas Motorboat	238,636,000.00
580035	Fish Equipment	100,699,000.00
580036	Electronic Trolling	3,304,000.00
580037	Customs Duties	40,186,109.14
576513	Gas Small Engines	73,003,000.00
576514	Transfer To Int (USCG)	(64,000,000.00)
576515	Transfer To Interior	(345,414,417.00)
	Transfer To (COE)	(59,023,130.00)
	Adjustment to restore Boat Safety Account	5,062,974.00
439400	Other Funds Available For Commit/Oblig Ending	<u>(551,970,800.45)</u>
420100	Total Actual Resources Collected	<u>1,437,690,022.99</u>
	Edit Check:	
	Fund Balance With Treasury	24,941,125.96
	Principal On Investments	1,449,697,000.00
	Discount On Purchase	(1,674,735.46)
	Liability For Allocation	(920,992,590.05)
	Total Assets	<u>551,970,800.45</u>
	Edit Check (Total Assets = Beg Bal 4394 plus YTD Activity)	<u>(551,970,800.45)</u>
		0.00

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

<u>Account Number</u>		<u>Amount</u>
411400	Appropriated Trust Fund Receipts	461,399,550.67
412700	Amounts Approp from Specific Treasury MTF - Payable	(920,992,590.05)
412900	Amounts Approp from Specific Treasury MTF - Transfers Out	(426,126,183.16)
439400	Receipts Not Available for Obligation Upon Collection	(551,970,800.45)
420100	Total Actual Resources - Collected	1,437,690,022.99
		<hr/> <hr/> 0.00

Aquatic Resources Trust Fund
20X8147
Post Closing Budget Reconciliation Summary (Final)
September 30, 2004

<u>Account Number</u>		<u>Amount</u>
412700	Amounts Approp from Specific Treasury MTF - Payable	(920,992,590.05)
439400	Receipts Not Available for Obligation Upon Collection	(551,970,800.45)
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)
September 30, 2004

<u>Account</u>	<u>Beginning / Ending Balance</u>	<u>Amount</u>
1010	E	24,941,125.96
1610	B	1,415,616,000.00
1610	E	1,449,697,000.00
1611	E	(1,674,735.46)
4114	E	461,399,550.67
4127	B	(883,744,200.21)
4127	E	(920,992,590.05)
4129	E	(426,126,183.16)
4201	B	1,437,690,022.99
4201	E	1,437,690,022.99
4394	B	(553,945,822.78)
4394	E	(551,970,800.45)
		0.00