

Aquatic Resources

20X8147

Table of Contents

	Page(s)
Noteworthy News	2
Trial Balance(s)	3-5
Balance Sheet(s)	6-8
Income Statement(s)	9-11
Budget Reconciliation	12
Budget Reconciliation Summary	13
FACTS II Information	14

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.

Starting this month Outboard Motors and Fishing Tackle Boxes Excise Taxes are broken out as separate line items on the Sport Fish and Aquatic Resources Consolidated Income Statements.

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

RUN DATE: 06/20/05

RUN TIME: 08:56:54

GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS				
1010 CASH	2,994,018.66	2,702,478,323.46	2,701,598,380.28	3,873,961.84
1335 OTHER RECEIVABLES	173,603,205.01	2,073,238.13	175,676,443.14	0.00
1340 ACCRUED INCOME RECEIVABLE	5,455,234.13	3,604,488.84	2,162,156.86	6,897,566.11
1610 PRINCIPAL ON INVESTMENTS	1,293,093,000.00	2,686,743,000.00	2,477,488,000.00	1,502,348,000.00
1611 DISCOUNT ON PURCHASE	(2,452,616.97)	0.00	1,295,732.03	(3,748,349.00)
1612 PREMIUM ON PURCHASE	2,111,637.82	0.00	0.00	2,111,637.82
1613 AMORTIZATION DISC/PREM	(28,462.84)	348,776.02	106,654.89	213,658.29
TOTAL ASSETS	1,474,776,015.81	5,395,247,826.45	5,358,327,367.20	1,511,696,475.06
LIABILITIES				
2150 LIABILITY FOR ALLOCATION	1,094,814,516.55	15,150,007.69	0.00	1,079,664,508.86
TOTAL LIABILITIES	1,094,814,516.55	15,150,007.69	0.00	1,079,664,508.86
TOTAL NET ASSETS	379,961,499.26	5,410,397,834.14	5,358,327,367.20	432,031,966.20
CAPITAL				
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
TOTAL CAPITAL	563,419,581.66	0.00	0.00	563,419,581.66
INCOME				
5311 INTEREST ON INVESTMENTS	18,133,456.09	3,163,261.48	5,980,342.06	20,950,536.67
5800 GAS MOTORBOAT	103,304,000.00	0.00	26,562,000.00	129,866,000.00
5800 FISH EQUIPMENT	59,775,000.00	0.00	11,965,000.00	71,740,000.00
5800 ELECTRONIC TROLLING SONAR	1,547,000.00	0.00	0.00	1,547,000.00
5800 CUSTOMS/IMPORT DUTIES EQUIPMEN	24,565,263.79	0.00	3,873,265.23	28,438,529.02
5800 GAS SMALL ENGINES	40,083,000.00	0.00	6,167,000.00	46,250,000.00
5800 OUTBOARD MOTORS	0.00	0.00	371,000.00	371,000.00
5800 FISHING TACKLE BOXES	0.00	0.00	73,000.00	73,000.00
5311 AMORTIZATION/ACCRETION	(780,064.15)	106,654.89	348,776.02	(537,943.02)
TOTAL INCOME	246,627,655.73	3,269,916.37	55,340,383.31	298,698,122.67
EXPENSES				
5765 TRANSFER TO INT (USCG)	42,666,666.00	850,000.00	850,000.00	42,666,666.00
5765 TRANSFER TO INTERIOR	329,364,269.00	11,000,000.00	11,000,000.00	329,364,269.00
5765 TRANSFER TO INT (COE)	58,054,803.13	3,300,007.69	3,300,007.69	58,054,803.13
TOTAL EXPENSE	430,085,738.13	15,150,007.69	15,150,007.69	430,085,738.13
TOTAL EQUITY	379,961,499.26	18,419,924.06	70,490,391.00	432,031,966.20
BALANCE	0.00	5,428,817,758.20	5,428,817,758.20	0.00

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

RUN DATE: 06/20/05

RUN TIME: 08:56:54

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
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	342,251.21	222,633.93	0.00	564,885.14
	TOTAL ASSETS	93,492,564.60	222,633.93	0.00	93,715,198.53
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	93,492,564.60	222,633.93	0.00	93,715,198.53
CAPITAL					
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
	TOTAL CAPITAL	92,437,175.69	0.00	0.00	92,437,175.69
INCOME					
5311	INTEREST ON INVESTMENTS	1,012,584.37	0.00	0.00	1,012,584.37
5311	AMORTIZATION/ACCRETION	42,804.54	0.00	222,633.93	265,438.47
	TOTAL INCOME	1,055,388.91	0.00	222,633.93	1,278,022.84
	TOTAL EQUITY	93,492,564.60	0.00	222,633.93	93,715,198.53
	BALANCE	0.00	222,633.93	222,633.93	0.00

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

RUN DATE: 06/20/05

RUN TIME: 08:56:54

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	2,993,332.51	2,702,478,323.46	2,701,598,380.28	3,873,275.69
1335	OTHER RECEIVABLES	173,603,205.01	2,073,238.13	175,676,443.14	0.00
1340	ACCRUED INCOME RECEIVABLE	5,455,234.13	3,604,488.84	2,162,156.86	6,897,566.11
1610	PRINCIPAL ON INVESTMENTS	1,199,042,000.00	2,686,743,000.00	2,477,488,000.00	1,408,297,000.00
1611	DISCOUNT ON PURCHASE	(1,551,244.21)	0.00	1,295,732.03	(2,846,976.24)
1612	PREMIUM ON PURCHASE	2,111,637.82	0.00	0.00	2,111,637.82
1613	AMORTIZATION DISC/PREM	(370,714.05)	126,142.09	106,654.89	(351,226.85)
	TOTAL ASSETS	1,381,283,451.21	5,395,025,192.52	5,358,327,367.20	1,417,981,276.53
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	1,094,814,516.55	15,150,007.69	0.00	1,079,664,508.86
	TOTAL LIABILITIES	1,094,814,516.55	15,150,007.69	0.00	1,079,664,508.86
	TOTAL NET ASSETS	286,468,934.66	5,410,175,200.21	5,358,327,367.20	338,316,767.67
CAPITAL					
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
	TOTAL CAPITAL	470,982,405.97	0.00	0.00	470,982,405.97
INCOME					
5311	INTEREST ON INVESTMENTS	17,120,871.72	3,163,261.48	5,980,342.06	19,937,952.30
5800	GAS MOTORBOAT	103,304,000.00	0.00	26,562,000.00	129,866,000.00
5800	FISH EQUIPMENT	59,775,000.00	0.00	11,965,000.00	71,740,000.00
5800	ELECTRONIC TROLLING SONAR	1,547,000.00	0.00	0.00	1,547,000.00
5800	CUSTOMS/IMPORT DUTIES EQUIPME	24,565,263.79	0.00	3,873,265.23	28,438,529.02
5800	GAS SMALL ENGINES	40,083,000.00	0.00	6,167,000.00	46,250,000.00
5800	OUTBOARD MOTORS	0.00	0.00	371,000.00	371,000.00
5800	FISHING TACKLE BOXES	0.00	0.00	73,000.00	73,000.00
5311	AMORTIZATION/ACCRETION	(822,868.69)	106,654.89	126,142.09	(803,381.49)
	TOTAL INCOME	245,572,266.82	3,269,916.37	55,117,749.38	297,420,099.83
EXPENSES					
5765	TRANSFER TO INT (USCG)	42,666,666.00	850,000.00	850,000.00	42,666,666.00
5765	TRANSFER TO INTERIOR	329,364,269.00	11,000,000.00	11,000,000.00	329,364,269.00
5765	TRANSFER TO INT (COE)	58,054,803.13	3,300,007.69	3,300,007.69	58,054,803.13
	TOTAL EXPENSE	430,085,738.13	15,150,007.69	15,150,007.69	430,085,738.13
	TOTAL EQUITY	286,468,934.66	18,419,924.06	70,267,757.07	338,316,767.67
	BALANCE	0.00	5,428,595,124.27	5,428,595,124.27	0.00

Aquatic Resources Trust Fund - Consolidated
20X8147
Balance Sheet (Final)
May 31, 2005

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	3,873,961.84		\$ 3,873,961.84
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Receivables

Interest Receivable	\$	6,897,566.11		
Other Receivables		0.00		
			\$	6,897,566.11

Investments

Principal On Investments	\$	1,502,348,000.00		
Discount on Purchase		(3,748,349.00)		
Premium on Purchase		2,111,637.82		
Amortization Disc/Prem		213,658.29		

Net Investments	\$	1,500,924,947.11		
TOTAL ASSETS			\$	1,511,696,475.06

LIABILITIES & EQUITY

Liabilities

Liability For Allocation	\$	1,079,664,508.86		\$ 1,079,664,508.86
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Equity

Beginning Balance	\$	563,419,581.66		
Net Change		(131,387,615.46)		

Total Equity	\$	432,031,966.20		
TOTAL LIABILITIES & EQUITY			\$	1,511,696,475.06

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: June 20, 2005

**Aquatic Resources Trust Fund - Boat Safety Account
20X81471
Balance Sheet (Final)
May 31, 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		564,885.14		
Net Investments			\$	93,714,512.38
TOTAL ASSETS			\$	93,715,198.53

LIABILITIES & EQUITY

Liabilities

Liability For Allocation	\$	0.00	\$	0.00
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Equity

Beginning Balance	\$	92,437,175.69		
Net Change		1,278,022.84		
Total Equity			\$	93,715,198.53
TOTAL LIABILITIES & EQUITY			\$	93,715,198.53

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: June 20, 2005

**Aquatic Resources Trust Fund - Sport Fish Account
20X81472
Balance Sheet (Final)
May 31, 2005**

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	3,873,275.69	\$	3,873,275.69
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Receivables

Interest Receivable	\$	6,897,566.11		
Other Receivables		0.00	\$	6,897,566.11

Investments

Principal On Investments	\$	1,408,297,000.00		
Discount on Purchase		(2,846,976.24)		
Premium on Purchase		2,111,637.82		
Amortization Disc/Prem		(351,226.85)		

Net Investments	\$	1,407,210,434.73		
TOTAL ASSETS		1,417,981,276.53	\$	1,417,981,276.53

LIABILITIES & EQUITY

Liabilities

Liability For Allocation	\$	1,079,664,508.86	\$	1,079,664,508.86
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Equity

Beginning Balance	\$	470,982,405.97		
Net Change	\$	(132,665,638.30)		

Total Equity	\$	338,316,767.67		
TOTAL LIABILITIES & EQUITY		1,417,981,276.53	\$	1,417,981,276.53

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: June 20, 2005

Aquatic Resources Trust Fund - Consolidated
20X8147
Income Statement (Final)
October 1, 2004 Through May 31, 2005

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Customs/Import Duties	\$ 3,873,265.23	\$ 28,438,529.02
Electronic Trolling Sonar	0.00	1,547,000.00
Fish Equipment	11,965,000.00	71,740,000.00
Gas Motorboat	26,562,000.00	129,866,000.00
Gas Small Engines	6,167,000.00	46,250,000.00
Outboard Motors	371,000.00	371,000.00
Fishing Tackle Boxes	73,000.00	73,000.00
Gross Revenue	<u>\$ 49,011,265.23</u>	<u>\$ 278,285,529.02</u>
Investment Income		
1 Interest on Investments	<u>3,059,201.71</u>	<u>20,412,593.65</u>
Subtotal Investment Income	<u>3,059,201.71</u>	<u>20,412,593.65</u>
Net Receipts	<u>\$ 52,070,466.94</u>	<u>\$ 298,698,122.67</u>

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	<u>0.00</u>	<u>430,085,738.13</u>
NET INCREASE/(DECREASE)	<u>\$ 52,070,466.94</u>	<u>\$ (131,387,615.46)</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	\$ 5,642,953.61	\$ 22,638,512.64

2 These accounts represent current year budget authority.

**Aquatic Resources Trust Fund - Boat Safety Account
20X81471
Income Statement (Final)
October 1, 2004 Through May 31, 2005**

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Investment Revenue		
1 Interest on Investments	\$ 222,633.93	\$ 1,278,022.84
Subtotal Investment Income	222,633.93	1,278,022.84
Total Investment Revenue	\$ 222,633.93	\$ 1,278,022.84

NONEXPENDITURE TRANSFERS

2 Current Year Authority		
Transfers to Int (USCG)	0.00	0.00
Subtotal NonExpenditures	0.00	0.00
NET INCREASE/(DECREASE)	\$ 222,633.93	\$ 1,278,022.84

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	\$ 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 May 31, 2005**

RECEIPTS

	Current Month	Year-To-Date
Revenue		
Customs/Import Duties	\$ 3,873,265.23	\$ 28,438,529.02
Electronic Trolling Sonar	0.00	1,547,000.00
Fish Equipment	11,965,000.00	71,740,000.00
Gas Motorboat	26,562,000.00	129,866,000.00
Gas Small Engines	6,167,000.00	46,250,000.00
Outboard Motors	371,000.00	371,000.00
Fishing Tackle Boxes	73,000.00	73,000.00
Gross Revenue	<u>\$ 49,011,265.23</u>	<u>\$ 278,285,529.02</u>
Less: Refunds and Credits		
Subtotal Less: Refunds and Credits	0.00	0.00
Net Revenue	<u>\$ 49,011,265.23</u>	<u>\$ 278,285,529.02</u>
Investment Income		
1 Interest on Investments	2,836,567.78	19,134,570.81
Subtotal Investment Income	<u>2,836,567.78</u>	<u>19,134,570.81</u>
Net Receipts	<u>\$ 51,847,833.01</u>	<u>\$ 297,420,099.83</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>
NET INCREASE/(DECREASE)	<u>\$ 51,847,833.01</u>	<u>\$ (132,665,638.30)</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	\$ 5,642,953.61	\$ 20,706,586.52

2 These accounts represent current year budget authority.

**Aquatic Resources Trust Fund
20X8147
Budget Reconciliation (Final)
May 31, 2005**

<u>Security Number / Account Number</u>		<u>Amount</u>
	Interest On Investments (Cash)	\$22,638,512.64
580033	Gas Motorboat	129,866,000.00
580034	Fish Equipment	71,740,000.00
580035	Electronic Trolling	1,547,000.00
580036	Customs/Import Duties	28,438,529.02
580037	Small Engines	46,250,000.00
580052	Outboard Motors	371,000.00
580053	Fishing Tackle Boxes	73,000.00
411400	Appropriated Trust Fund Receipts	<u><u>\$300,924,041.66</u></u>
576514	Transfers To Interior	(\$620,460,589.05)
576515	Transfers To Int (COE)	(384,436,486.99)
576513	Transfers To Int (USCG)	(74,767,432.82)
412700	Amounts Approp From Specific Treasury MTF - Payable	<u><u>(\$1,079,664,508.86)</u></u>
576514	Transfers To Interior	(\$209,000,000.00)
576515	Transfers To Int (COE)	(26,163,819.32)
576513	Transfers To Int (USCG)	(36,250,000.00)
412900	Amounts Approp From Specific Treasury MTF - Transfer Out	<u><u>(\$271,413,819.32)</u></u>
439400	Other Funds Available For Commit/Oblig (Beg)	\$551,970,800.45
	Interest on Investments (Cash)	22,638,512.64
580033	Gas Motorboat	129,866,000.00
580034	Fish Equipment	71,740,000.00
580035	Electronic Trolling	1,547,000.00
580036	Customs Duties	28,438,529.02
580037	Gas Small Engines	46,250,000.00
580052	Outboard Motors	371,000.00
580053	Fishing Tackle Boxes	73,000.00
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)
439400	Other Funds Available For Commit/Oblig Ending	<u><u>(\$422,809,103.98)</u></u>
420100	Total Actual Resources Collected	<u><u>\$1,472,963,390.50</u></u>
	Edit Check:	
	Fund Balance With Treasury	\$3,873,961.84
	Principal On Investments	1,502,348,000.00
	Other Receivables	0.00
	Discount On Purchase	(3,748,349.00)
	Liability For Allocation	(1,079,664,508.86)
	Total Assets	<u><u>\$422,809,103.98</u></u>
	Edit Check (Total Assets = Beg Bal 4394 plus YTD Activity)	<u><u>(\$422,809,103.98)</u></u>
		\$0.00

Aquatic Resources Trust Fund
20X8147
Budget Reconciliation Summary (Final)
May 31, 2005

<u>Account Number</u>		<u>Amount</u>
411400	Appropriated Trust Fund Receipts	\$ 300,924,041.66
412700	Amounts Approp from Specific Treasury MTF - Payable	(1,079,664,508.86)
412900	Amounts Approp from Specific Treasury MTF - Transfers Out	(271,413,819.32)
439400	Receipts Not Available for Obligation Upon Collection	(422,809,103.98)
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)
May 31, 2005

<u>Account</u>	<u>Beginning / Ending Balance</u>	<u>Amount</u>
1010	E	\$3,873,961.84
1610	B	1,449,697,000.00
1610	E	1,502,348,000.00
1611	E	(3,748,349.00)
4114	E	300,924,041.66
4127	B	(883,744,200.21)
4127	E	(1,079,664,508.86)
4129	E	(271,413,819.32)
4201	B	1,437,690,022.99
4201	E	1,472,963,390.50
4394	B	(553,945,822.78)
4394	E	(422,809,103.98)
		\$0.00