

# **Sport Fish Restoration and Boating Trust Fund**

**70X8147**

## **Table of Contents**

	<b>Page(s)</b>
Footnotes	2
Trial Balance(s)	3
Balance Sheet(s)	4
Income Statement(s)	5
Budgetary Trial Balance	6
FACTS II Adjusted Trial Balance	7

---

---

**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>	\$ 140,506.56	\$ 9,011,573.87

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)**

**July 1, 2013 Through**

**July 31, 2013**

<b>Period Name:2013-10</b>	<b>und:TFM8147DEXXXXX</b>	<b>Program:&lt;All&gt;</b>
----------------------------	---------------------------	----------------------------

<b>USSGL</b>	<b>Cost Center</b>	<b>USSGL / Cost Center Description</b>	<b>Beginning Balance</b>	<b>Period Net Dr</b>	<b>Period Net Cr</b>	<b>Ending Balance</b>
1010	-	FUND BALANCE WITH TREASURY	3,477,028.14	823,862,970.85	823,421,461.58	3,918,537.41
1340	-	INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED	0.00	0.00	0.00	0.00
1342	-	INTEREST RECEIVABLE - INVESTMENTS	1,457,011.15	556,707.40	140,506.56	1,873,211.99
1610	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	1,775,848,113.43	804,421,461.58	762,013,926.88	1,818,255,648.13
1611	-	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	-943,449.84	0.00	0.00	-943,449.84
1612	-	PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	4,750,355.39	0.00	0.00	4,750,355.39
1613	-	AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	-2,398,632.33	40,011.36	210,864.71	-2,569,485.68
2150	TFMA57651300	TRANSFERS TO INTERIOR, USCG	-139,111,976.76	6,000,000.00	0.00	-133,111,976.76
	TFMA57651400	TRANSFERS TO INTERIOR	-785,133,812.88	9,000,000.00	0.00	-776,133,812.88
	TFMA57651500	TRANSFERS TO INTERIOR, COE	-465,695,675.03	4,000,000.00	0.00	-461,695,675.03
<b>Sum</b>			<b>-1,389,941,464.67</b>	<b>19,000,000.00</b>	<b>0.00</b>	<b>-1,370,941,464.67</b>
3310	-	CUMULATIVE RESULTS OF OPERATIONS	-676,360,716.48	0.00	0.00	-676,360,716.48
5311	TFMA53110010	INTEREST ON INVESTMENTS	-4,501,340.72	210,864.71	596,718.76	-4,887,194.77
5765	TFMA57651300	TRANSFERS TO INTERIOR, USCG	120,894,539.79	6,000,000.00	6,000,000.00	120,894,539.79
	TFMA57651400	TRANSFERS TO INTERIOR	462,661,534.23	9,000,000.00	9,000,000.00	462,661,534.23
	TFMA57651500	TRANSFERS TO INTERIOR, COE	84,626,177.85	4,000,000.00	4,000,000.00	84,626,177.85
<b>Sum</b>			<b>668,182,251.87</b>	<b>19,000,000.00</b>	<b>19,000,000.00</b>	<b>668,182,251.87</b>
5800	TFMA58003300	GASOLINE USED IN MOTORBOATS	-213,433,000.00	0.00	35,986,000.00	-249,419,000.00
	TFMA58003400	EXCISE TAX ON FISHING EQUIPMENT	-35,539,781.82	0.00	9,939,000.00	-45,478,781.82
	TFMA58003600	CUSTOMS DUTIES (.005)	-34,953,920.08	0.00	3,918,537.41	-38,872,457.49
	TFMA58003700	GASOLINE USED IN SMALL ENGINES	-85,183,000.00	0.00	10,378,000.00	-95,561,000.00
	TFMA58005200	EXCISE TAX ON OUTBOARD MOTORS	-2,926,801.79	0.00	262,000.00	-3,188,801.79
	TFMA58005300	EXCISE TAX ON FISHING TACKLE BOXES	-1,109,333.81	0.00	151,000.00	-1,260,333.81
	TFMA58005700	EXCISE TAX ON FISHING RODS AND POLES	-6,423,318.44	0.00	1,074,000.00	-7,497,318.44
<b>Sum</b>			<b>-379,569,155.94</b>	<b>0.00</b>	<b>61,708,537.41</b>	<b>-441,277,693.35</b>
<b>TOTAL</b>			<b>0.00</b>	<b>1,667,092,015.90</b>	<b>1,667,092,015.90</b>	<b>0.00</b>

**Sport Fish Restoration and Boating Trust Fund**  
**70X8147**  
**Balance Sheet (Unaudited)**  
**July 31, 2013**

Period Name:2013-10	Fund:TFM8147DEXXXXXX	Program:<All>
Account Type	Account Description	Ending Balance
<b>ASSETS</b>	FUND BALANCE WITH TREASURY	3,918,537.41
	INTEREST RECEIVABLE - INVESTMENTS	1,873,211.99
	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	1,818,255,648.13
	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	-943,449.84
	PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	4,750,355.39
	AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	-2,569,485.68
		1,825,284,817.40
		<b><u>1,825,284,817.40</u></b>
<b>LIABILITIES</b>	PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES	-1,370,941,464.67
		<b>-1,370,941,464.67</b>
<b>EQUITY</b>	CUMULATIVE RESULTS OF OPERATIONS	-676,360,716.48
	NET INCOME	222,017,363.75
		<b>-454,343,352.73</b>
		<b><u>-1,825,284,817.40</u></b>

Sport Fish Restoration and Boating Trust Fund  
70X8147  
Income Statement (Unaudited)  
October 1, 2012 Through July 31, 2013

Period Name:2013-10		Fund:TFM8147DEXXXXXX		Program:<All>		
Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
<b>INCOME</b>	5800	TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED	TFMA58003600	CUSTOMS DUTIES (.005)	-3,918,537.41	-38,872,457.49
			TFMA58003400	EXCISE TAX ON FISHING EQUIPMENT	-9,939,000.00	-45,478,781.82
			TFMA58005700	EXCISE TAX ON FISHING RODS AND POLES	-1,074,000.00	-7,497,318.44
			TFMA58005300	EXCISE TAX ON FISHING TACKLE BOXES	-151,000.00	-1,260,333.81
			TFMA58005200	EXCISE TAX ON OUTBOARD MOTORS	-262,000.00	-3,188,801.79
			TFMA58003300	GASOLINE USED IN MOTORBOATS	-35,986,000.00	-249,419,000.00
			TFMA58003700	GASOLINE USED IN SMALL ENGINES	-10,378,000.00	-95,561,000.00
	<b>Sum</b>				<b>-61,708,537.41</b>	<b>-441,277,693.35</b>
	5311	INTEREST REVENUE - INVESTMENTS - NON EXCHANGE	TFMA53110010	INTEREST ON INVESTMENTS	-385,854.05	-4,887,194.77
<b>Sum</b>					<b>-62,094,391.46</b>	<b>-446,164,888.12</b>
<b>EXPENSES</b>	5765	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER	TFMA57651400	TRANSFERS TO INTERIOR	0.00	462,661,534.23
			TFMA57651500	TRANSFERS TO INTERIOR, COE	0.00	84,626,177.85
			TFMA57651300	TRANSFERS TO INTERIOR, USCG	0.00	120,894,539.79
	<b>Sum</b>				<b>0.00</b>	<b>668,182,251.87</b>
<b>Sum</b>					<b>0.00</b>	<b>668,182,251.87</b>
<b>TOTAL</b>					<b>-62,094,391.46</b>	<b>222,017,363.75</b>

Sport Fish Restoration and Boating Trust Fund  
70X8147  
Budgetary Trial Balance (Unaudited)  
October 1, 2012 Through  
July 31, 2013

und:TFM8147DEXXXXXX

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	29,119,015.63	-25,200,478.22	3,918,537.41
	<b>Sum</b>				<b>29,119,015.63</b>	<b>-25,200,478.22</b>	<b>3,918,537.41</b>
1610	-	-	-	INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	1,942,324,523.46	-124,068,875.33	1,818,255,648.13
	<b>Sum</b>				<b>1,942,324,523.46</b>	<b>-124,068,875.33</b>	<b>1,818,255,648.13</b>
1611	-	-	-	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT	-1,445,028.09	501,578.25	-943,449.84
	<b>Sum</b>				<b>-1,445,028.09</b>	<b>501,578.25</b>	<b>-943,449.84</b>
					<b>1,969,998,511.00</b>	<b>-148,767,775.30</b>	<b>1,821,230,735.70</b>
4114	M	-	TFMA53110010	INTEREST ON INVESTMENTS	0.00	9,011,573.87	9,011,573.87
			TFMA58003300	GASOLINE USED IN MOTORBOATS	0.00	249,419,000.00	249,419,000.00
			TFMA58003400	EXCISE TAX ON FISHING EQUIPMENT	0.00	45,478,781.82	45,478,781.82
			TFMA58003600	CUSTOMS DUTIES (.005)	0.00	38,872,457.49	38,872,457.49
			TFMA58003700	GASOLINE USED IN SMALL ENGINES	0.00	95,561,000.00	95,561,000.00
			TFMA58005200	EXCISE TAX ON OUTBOARD MOTORS	0.00	3,188,801.79	3,188,801.79
			TFMA58005300	EXCISE TAX ON FISHING TACKLE BOXES	0.00	1,260,333.81	1,260,333.81
			TFMA58005700	EXCISE TAX ON FISHING RODS AND POLES	0.00	7,497,318.44	7,497,318.44
	Sum BEA				0.00	<b>450,289,267.22</b>	<b>450,289,267.22</b>
	<b>Sum</b>				<b>0.00</b>	<b>450,289,267.22</b>	<b>450,289,267.22</b>
4127	M	-	TFMA57651300	TRANSFERS TO INTERIOR, USCG	-124,217,436.97	-8,894,539.79	-133,111,976.76
			TFMA57651400	TRANSFERS TO INTERIOR	-709,572,278.65	-66,561,534.23	-776,133,812.88
			TFMA57651500	TRANSFERS TO INTERIOR, COE	-468,026,539.70	6,330,864.67	-461,695,675.03
	Sum BEA				<b>-1,301,816,255.32</b>	<b>-69,125,209.35</b>	<b>-1,370,941,464.67</b>
	<b>Sum</b>				<b>-1,301,816,255.32</b>	<b>-69,125,209.35</b>	<b>-1,370,941,464.67</b>
4129	M	-	TFMA57651300	TRANSFERS TO INTERIOR, USCG	0.00	-112,000,000.00	-112,000,000.00
			TFMA57651400	TRANSFERS TO INTERIOR	0.00	-396,100,000.00	-396,100,000.00
			TFMA57651500	TRANSFERS TO INTERIOR, COE	0.00	-90,957,042.52	-90,957,042.52
	Sum BEA				0.00	<b>-599,057,042.52</b>	<b>-599,057,042.52</b>
	<b>Sum</b>				<b>0.00</b>	<b>-599,057,042.52</b>	<b>-599,057,042.52</b>
4201	-	-	-	TOTAL ACTUAL RESOURCES - COLLECTED	1,969,998,511.00	0.00	1,969,998,511.00
	<b>Sum</b>				<b>1,969,998,511.00</b>	<b>0.00</b>	<b>1,969,998,511.00</b>
4394	M	-	-	RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION	-668,182,255.68	217,892,984.65	-450,289,271.03
	<b>Sum</b>				<b>-668,182,255.68</b>	<b>217,892,984.65</b>	<b>-450,289,271.03</b>
					0.00	0.00	0.00

**Sport Fish Restoration and Boating Trust Fund**  
**70X8147**  
**FACTS II Trial Balance (Unaudited)**  
**October 1, 2012 Through**  
**July 31, 2013**

**und:TFM8147DEXXXXXX**

<b>USSGL</b>	<b>BEA Category</b>	<b>Year of BA</b>	<b>FY Beginning Balance</b>	<b>FY Activity</b>	<b>FY Ending Balance</b>
1010	-	-	29,119,015.63	-25,200,478.22	3,918,537.41
1610	-	-	1,942,324,523.46	-124,068,875.33	1,818,255,648.13
1611	-	-	-1,445,028.09	501,578.25	-943,449.84
			<b>1,969,998,511.00</b>	<b>-148,767,775.30</b>	<b>1,821,230,735.70</b>
4114	M	-	0.00	450,289,267.22	450,289,267.22
4127	M	-	-1,301,816,255.32	-69,125,209.35	-1,370,941,464.67
4129	M	-	0.00	-599,057,042.52	-599,057,042.52
4201	-	-	1,969,998,511.00	0.00	1,969,998,511.00
4394	M	-	-668,182,255.68	217,892,984.65	-450,289,271.03
	<b>Sum</b>		<b>-668,182,255.68</b>	<b>217,892,984.65</b>	<b>-450,289,271.03</b>