

Sport Fish Restoration and Boating Trust Fund

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
FACTS II Adjusted Trial Balance Report	13

Sport Fish Restoration and Boating Trust Fund

20X8147

Noteworthy News

1. **There are no noteworthy news items for January 2006.**

Sport Fish Restoration and Boating Trust Fund - Consolidated
20X8147
Trial Balance (Final)
December 31, 2005 through January 31, 2006

RUN DATE: 02/13/06

RUN TIME: 16:41:35

G/L ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	3,568,510.85	2,195,435,103.38	2,195,091,685.85	3,911,928.38
1340	ACCRUED INCOME RECEIVABLE	12,932,771.39	5,123,242.93	4,123,811.57	13,932,202.75
1610	PRINCIPAL ON INVESTMENTS	1,542,563,000.00	2,160,285,000.00	2,157,074,000.00	1,545,774,000.00
1611	DISCOUNT ON PURCHASE	(6,392,385.17)	493,024.22	402,342.19	(6,301,703.14)
1612	PREMIUM ON PURCHASE	1,425,071.41	0.00	0.00	1,425,071.41
1613	AMORTIZATION DISC/PREM	656,188.47	232,368.89	556,066.58	332,490.78
	TOTAL ASSETS	1,554,753,156.95	4,361,568,739.42	4,357,247,906.19	1,559,073,990.18
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	1,231,381,182.86	33,877,766.90	157,805,178.00	1,355,308,593.96
	TOTAL LIABILITIES	1,231,381,182.86	33,877,766.90	157,805,178.00	1,355,308,593.96
	TOTAL NET ASSETS	323,371,974.09	4,395,446,506.32	4,515,053,084.19	203,765,396.22
CAPITAL					
3310	PRIOR UNDISTRIBUTED G/L	5,730.44	0.00	0.00	5,730.44
3310	PRIOR UNDISTRIBUTED INC	606,424,995.51	0.00	0.00	606,424,995.51
	TOTAL CAPITAL	606,430,725.95	0.00	0.00	606,430,725.95
INCOME					
5311	INTEREST ON INVESTMENTS	11,429,230.45	5,455,072.71	9,502,926.68	15,477,084.42
5800	GAS MOTORBOAT	36,459,000.00	0.00	16,397,000.00	52,856,000.00
5800	FISH EQUIPMENT	13,522,000.00	0.00	6,755,000.00	20,277,000.00
5800	ELECTRONIC TROLLING SONAR	(803,000.00)	0.00	0.00	(803,000.00)
5800	CUSTOMS/IMPORT DUTIES EQUIPMENT	9,761,556.24	0.00	3,910,419.63	13,671,975.87
5800	GAS SMALL ENGINES	15,520,000.00	0.00	6,599,000.00	22,119,000.00
5800	OUTBOARD MOTORS	558,000.00	0.00	242,000.00	800,000.00
5800	FISHING TACKLE BOXES	271,000.00	0.00	42,000.00	313,000.00
5800	FISHING RODS & POLES	77,000.00	0.00	36,000.00	113,000.00
5311	AMORTIZATION/ACCRETION	658,957.45	556,066.58	725,393.11	828,283.98
	TOTAL INCOME	87,453,744.14	6,011,139.29	44,209,739.42	125,652,344.27
EXPENSES					
5765	TRANSFER TO INT (USCG)	72,127,888.00	32,157,319.00	3,000,000.00	101,285,207.00
5765	TRANSFER TO INTERIOR	255,735,086.00	136,237,736.00	28,000,000.00	363,972,822.00
5765	TRANSFER TO INT (COE)	42,649,522.00	23,287,889.90	2,877,766.90	63,059,645.00
	TOTAL EXPENSES	370,512,496.00	191,682,944.90	33,877,766.90	528,317,674.00
	TOTAL EQUITY	323,371,974.09	197,694,084.19	78,087,506.32	203,765,396.22
	BALANCE	0.00	4,593,140,590.51	4,593,140,590.51	0.00

**Sport Fish Restoration and Boating Trust Fund - Boat Safety Account
20X81471
Trial Balance (Final)
December 31, 2005 through January 31, 2006**

RUN DATE: 02/13/06

RUN TIME: 16:41:35

G/L ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	957.41	429,298,868.02	429,299,000.00	825.43
1340	ACCRUED INCOME RECEIVABLE	364,043.51	148,818.61	28,904.43	483,957.69
1610	PRINCIPAL ON INVESTMENTS	78,710,000.00	429,299,000.00	429,220,000.00	78,789,000.00
1611	DISCOUNT ON PURCHASE	(744,973.13)	0.00	0.00	(744,973.13)
1613	AMORTIZATION DISC/PREM	296,102.52	50,748.32	0.00	346,850.84
	TOTAL ASSETS	78,626,130.31	858,797,434.95	858,547,904.43	78,875,660.83
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	11,200,000.00	0.00	0.00	11,200,000.00
	TOTAL LIABILITIES	11,200,000.00	0.00	0.00	11,200,000.00
	TOTAL NET ASSETS	67,426,130.31	858,797,434.95	858,547,904.43	67,675,660.83
CAPITAL					
3310	PRIOR UNDISTRIBUTED G/L	(3,828.79)	0.00	0.00	(3,828.79)
3310	PRIOR UNDISTRIBUTED INC	94,739,090.48	0.00	0.00	94,739,090.48
	TOTAL CAPITAL	94,735,261.69	0.00	0.00	94,735,261.69
INCOME					
5311	INTEREST ON INVESTMENTS	547,177.20	28,904.43	227,686.63	745,959.40
5311	AMORTIZATION/ACCRETION	298,691.42	0.00	50,748.32	349,439.74
	TOTAL INCOME	845,868.62	28,904.43	278,434.95	1,095,399.14
EXPENSES					
5765	TRANSFER TO INT (USCG)	11,200,000.00	0.00	0.00	11,200,000.00
5765	TRANSFER TO INTERIOR	16,955,000.00	0.00	0.00	16,955,000.00
	TOTAL EXPENSES	28,155,000.00	0.00	0.00	28,155,000.00
	TOTAL EQUITY	67,426,130.31	28,904.43	278,434.95	67,675,660.83
	BALANCE	0.00	858,826,339.38	858,826,339.38	0.00

Sport Fish Restoration and Boating Trust Fund - Sport Fish Account
20X81472
Trial Balance (Final)
December 31, 2005 through January 31, 2006

RUN DATE: 02/13/06

RUN TIME: 16:41:35

G/L ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	3,567,553.44	1,766,136,235.36	1,765,792,685.85	3,911,102.95
1340	ACCRUED INCOME RECEIVABLE	12,568,727.88	4,974,424.32	4,094,907.14	13,448,245.06
1610	PRINCIPAL ON INVESTMENTS	1,463,853,000.00	1,730,986,000.00	1,727,854,000.00	1,466,985,000.00
1611	DISCOUNT ON PURCHASE	(5,647,412.04)	493,024.22	402,342.19	(5,556,730.01)
1612	PREMIUM ON PURCHASE	1,425,071.41	0.00	0.00	1,425,071.41
1613	AMORTIZATION DISC/PREM	360,085.95	181,620.57	556,066.58	(14,360.06)
	TOTAL ASSETS	1,476,127,026.64	3,502,771,304.47	3,498,700,001.76	1,480,198,329.35
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	1,220,181,182.86	33,877,766.90	157,805,178.00	1,344,108,593.96
	TOTAL LIABILITIES	1,220,181,182.86	33,877,766.90	157,805,178.00	1,344,108,593.96
	TOTAL NET ASSETS	255,945,843.78	3,536,649,071.37	3,656,505,179.76	136,089,735.39
CAPITAL					
3310	PRIOR UNDISTRIBUTED G/L	9,559.23	0.00	0.00	9,559.23
3310	PRIOR UNDISTRIBUTED INC	511,685,905.03	0.00	0.00	511,685,905.03
	TOTAL CAPITAL	511,695,464.26	0.00	0.00	511,695,464.26
INCOME					
5311	INTEREST ON INVESTMENTS	10,882,053.25	5,426,168.28	9,275,240.05	14,731,125.02
5800	GAS MOTORBOAT	36,459,000.00	0.00	16,397,000.00	52,856,000.00
5800	FISH EQUIPMENT	13,522,000.00	0.00	6,755,000.00	20,277,000.00
5800	ELECTRONIC TROLLING SONAR	(803,000.00)	0.00	0.00	(803,000.00)
5800	CUSTOMS/IMPORT DUTIES EQUIPMENT	9,761,556.24	0.00	3,910,419.63	13,671,975.87
5800	GAS SMALL ENGINES	15,520,000.00	0.00	6,599,000.00	22,119,000.00
5800	OUTBOARD MOTORS	558,000.00	0.00	242,000.00	800,000.00
5800	FISHING TACKLE BOXES	271,000.00	0.00	42,000.00	313,000.00
5800	FISHING RODS & POLES	77,000.00	0.00	36,000.00	113,000.00
5311	AMORTIZATION/ACCRETION	360,266.03	556,066.58	674,644.79	478,844.24
	TOTAL INCOME	86,607,875.52	5,982,234.86	43,931,304.47	124,556,945.13
EXPENSES					
5765	TRANSFER TO INT (USCG)	60,927,888.00	32,157,319.00	3,000,000.00	90,085,207.00
5765	TRANSFER TO INTERIOR	238,780,086.00	136,237,736.00	28,000,000.00	347,017,822.00
5765	TRANSFER TO INT (COE)	42,649,522.00	23,287,889.90	2,877,766.90	63,059,645.00
	TOTAL EXPENSES	342,357,496.00	191,682,944.90	33,877,766.90	500,162,674.00
	TOTAL EQUITY	255,945,843.78	197,665,179.76	77,809,071.37	136,089,735.39
	BALANCE	0.00	3,734,314,251.13	3,734,314,251.13	0.00

Sport Fish Restoration and Boating Trust Fund - Consolidated
20X8147
Balance Sheet (Final)
January 31, 2006

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	3,911,928.38	\$ 3,911,928.38
--------------------------------	----	--------------	-----------------

Receivables

Interest Receivable	\$	13,932,202.75	\$ 13,932,202.75
---------------------	----	---------------	------------------

Investments

1 Principal On Investments	\$	1,545,774,000.00	
Discount on Purchase		(6,301,703.14)	
Premium on Purchase		1,425,071.41	
Amortization Disc/Prem		332,490.78	
Net Investments	\$		1,541,229,859.05

TOTAL ASSETS	\$	1,559,073,990.18	
---------------------	-----------	-------------------------	--

LIABILITIES & EQUITY

Liabilities

Liability For Allocation	\$	1,355,308,593.96	\$ 1,355,308,593.96
--------------------------	----	------------------	---------------------

Equity

Beginning Balance	\$	606,430,725.95	
Net Change	\$	(402,665,329.73)	
Total Equity	\$		203,765,396.22

TOTAL LIABILITIES & EQUITY	\$	1,559,073,990.18	
---------------------------------------	-----------	-------------------------	--

Footnotes:

1 Details about principal holdings and investment transaction data can be viewed at <http://www.federalinvestments.gov/dfi/dfifederalinvestreports.htm>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: February 13, 2006

**Sport Fish Restoration and Boating Trust Fund - Boat Safety Account
20X81471
Balance Sheet (Final)
January 31, 2006**

ASSETS

Undisbursed Balances

Funds Available for Investment	\$ 825.43	
	\$	825.43

Receivables

Interest Receivable	\$ 483,957.69	
	\$	483,957.69

Investments

1 Principal On Investments	\$ 78,789,000.00	
Discount on Purchase	(744,973.13)	
Amortization Disc/Prem	346,850.84	
Net Investments	\$	78,390,877.71

TOTAL ASSETS	\$	<u><u>78,875,660.83</u></u>
---------------------	-----------	------------------------------------

LIABILITIES & EQUITY

Liabilities

Liability For Allocation	\$ 11,200,000.00	
	\$	11,200,000.00

Equity

Beginning Balance	\$ 94,735,261.69	
Net Change	(27,059,600.86)	
Total Equity	\$	67,675,660.83

TOTAL LIABILITIES & EQUITY	\$	<u><u>78,875,660.83</u></u>
---------------------------------------	-----------	------------------------------------

Footnotes:

1 Details about principal holdings and investment transaction data can be viewed at <http://www.federalinvestments.gov/dfi/dfifederalinvestreports.htm>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: February 13, 2006

Sport Fish Restoration and Boating Trust Fund - Sport Fish Account
20X81472
Balance Sheet (Final)
January 31, 2006

ASSETS

Undisbursed Balances

Funds Available for Investment	\$ 3,911,102.95	
	\$	3,911,102.95

Receivables

Interest Receivable	\$ 13,448,245.06	
	\$	13,448,245.06

Investments

1 Principal On Investments	\$ 1,466,985,000.00	
Discount on Purchase	(5,556,730.01)	
Premium on Purchase	1,425,071.41	
Amortization Disc/Prem	(14,360.06)	
Net Investments	\$	1,462,838,981.34

TOTAL ASSETS	\$	<u><u>1,480,198,329.35</u></u>
---------------------	-----------	---------------------------------------

LIABILITIES & EQUITY

Liabilities

Liability For Allocation	\$ 1,344,108,593.96	
	\$	1,344,108,593.96

Equity

Beginning Balance	\$ 511,695,464.26	
Net Change	\$ (375,605,728.87)	
Total Equity	\$	136,089,735.39

TOTAL LIABILITIES & EQUITY	\$	<u><u>1,480,198,329.35</u></u>
---------------------------------------	-----------	---------------------------------------

Footnotes:

1 Details about principal holdings and investment transaction data can be viewed at <http://www.federalinvestments.gov/dfi/dfifederalinvestreports.htm>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: February 13, 2006

**Sport Fish Restoration and Boating Trust Fund - Consolidated
20X8147
Income Statement (Final)
October 1, 2005 Through January 31, 2006**

RECEIPTS

	<u>Current Month</u>	<u>Year-To-Date</u>
Revenue		
Customs/Import Duties	\$ 3,910,419.63	\$ 13,671,975.87
Electronic Trolling Sonar	0.00	(803,000.00)
Fish Equipment	6,755,000.00	20,277,000.00
Gas Motorboat	16,397,000.00	52,856,000.00
Gas Small Engines	6,599,000.00	22,119,000.00
Outboard Motors	242,000.00	800,000.00
Fishing Tackle Boxes	42,000.00	313,000.00
Fishing Rods & Poles	36,000.00	113,000.00
Gross Revenue	\$ 33,981,419.63	\$ 109,346,975.87
Investment Income		
1 Interest on Investments	\$ 4,217,180.50	\$ 16,305,368.40
Total Investment Income	\$ 4,217,180.50	\$ 16,305,368.40
Net Receipts	\$ 38,198,600.13	\$ 125,652,344.27

DISBURSEMENTS

2 NonExpenditure Transfers		
Transfer to Int (USCG)	\$ 29,157,319.00	\$ 101,285,207.00
Transfer to Int (COE)	20,410,123.00	63,059,645.00
Transfer to Interior	108,237,736.00	363,972,822.00
Total NonExpenditure Transfers	\$ 157,805,178.00	\$ 528,317,674.00
Total Disbursements	\$ 157,805,178.00	\$ 528,317,674.00
NET INCREASE/(DECREASE)	\$ (119,606,577.87)	\$ (402,665,329.73)

Footnotes

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

	<u>Current Month</u>	<u>Year-To-Date</u>
Interest on Investments: Cash Basis	\$ 3,541,446.83	\$ 12,476,470.91

2 These accounts represent current year budget authority.

**Sport Fish Restoration and Boating Trust Fund - Boat Safety Account
20X81471
Income Statement (Final)
October 1, 2005 Through January 31, 2006**

RECEIPTS

	<u>Current Month</u>	<u>Year-To-Date</u>
Investment Income		
1 Interest on Investments	\$ 249,530.52	\$ 1,095,399.14
Total Investment Income	\$ 249,530.52	\$ 1,095,399.14
Total Receipts	\$ 249,530.52	\$ 1,095,399.14

DISBURSEMENTS

2 NonExpenditure Transfers		
Transfers to Int (USCG)	\$ 0.00	\$ 11,200,000.00
Transfers to Interior	0.00	16,955,000.00
Subtotal NonExpenditures	\$ 0.00	\$ 28,155,000.00
Total Disbursements	\$ 0.00	\$ 28,155,000.00
NET INCREASE/(DECREASE)	\$ 249,530.52	\$ (27,059,600.86)

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	\$ 78,868.02	\$ 592,671.61

2 These accounts represent current year budget authority.

**Sport Fish Restoration and Boating Trust Fund - Sport Fish Account
20X81472
Income Statement (Final)
October 1, 2005 Through January 31, 2006**

RECEIPTS

	<u>Current Month</u>	<u>Year-To-Date</u>
Revenue		
Customs/Import Duties	\$ 3,910,419.63	\$ 13,671,975.87
Electronic Trolling Sonar	0.00	(803,000.00)
Fish Equipment	6,755,000.00	20,277,000.00
Gas Motorboat	16,397,000.00	52,856,000.00
Gas Small Engines	6,599,000.00	22,119,000.00
Outboard Motors	242,000.00	800,000.00
Fishing Tackle Boxes	42,000.00	313,000.00
Fishing Rods & Poles	36,000.00	113,000.00
Gross Revenue	\$ 33,981,419.63	\$ 109,346,975.87
Investment Income		
1 Interest on Investments	\$ 3,967,649.98	\$ 15,209,969.26
Total Investment Income	\$ 3,967,649.98	\$ 15,209,969.26
Net Receipts	\$ 37,949,069.61	\$ 124,556,945.13

DISBURSEMENTS

2 NonExpenditure Transfers		
Transfers to Int (USCG)	\$ 29,157,319.00	\$ 90,085,207.00
Transfers to Int (COE)	20,410,123.00	63,059,645.00
Transfers to Interior	108,237,736.00	347,017,822.00
Total NonExpenditure Transfers	\$ 157,805,178.00	\$ 500,162,674.00
Total Disbursements	\$ 157,805,178.00	\$ 500,162,674.00
NET INCREASE/(DECREASE)	\$ (119,856,108.39)	\$ (375,605,728.87)

Footnotes

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

	<u>Current Month</u>	<u>Year-To-Date</u>
Interest on Investments: Cash Basis	\$ 3,462,578.81	\$ 11,883,799.30

2 These accounts represent current year budget authority.

**Sport Fish Restoration and Boating Trust Fund
20X8147
Budget Reconciliation (Final)
January 31, 2006**

<u>Security Number / Account Number</u>		<u>Mandatory / Discretionary</u>	<u>Amount</u>
	Interest On Investments (Cash)		\$12,476,470.91
580033	Gas Motorboat		52,856,000.00
580034	Fish Equipment		20,277,000.00
580035	Electronic Trolling		(803,000.00)
580036	Customs/Import Duties		13,671,975.87
580037	Gas Small Engines		22,119,000.00
580052	Outboard Motors		800,000.00
580053	Fishing Tackle Boxes		313,000.00
580057	Fishing Rods & Poles		113,000.00
411400	Appropriated Trust Fund Receipts	M	<u>\$121,823,446.78</u>
576514	Transfers To Interior		(\$771,811,749.05)
576515	Transfers To Int (COE)		(426,210,871.09)
576513	Transfers To Int (USCG)		(157,285,973.82)
412700	Amounts Approp From Specific Treasury MTF TAFS - Payable	M	<u>(\$1,355,308,593.96)</u>
576514	Transfers To Interior		(\$107,955,000.00)
576515	Transfers To Int (COE)		(5,677,766.90)
576513	Transfers To Int (USCG)		(15,100,000.00)
412900	Amounts Approp From Specific Treasury MTF TAFS - Transfer Out	M	<u>(\$128,732,766.90)</u>
439400	Receipts Unavailable For Obligation Upon Collection (B)	M	\$594,569,858.50
	Interest on Investments (Cash)		12,476,470.91
580033	Gas Motorboat		52,856,000.00
580034	Fish Equipment		20,277,000.00
580035	Electronic Trolling		(803,000.00)
580036	Customs Duties		13,671,975.87
580037	Gas Small Engines		22,119,000.00
580052	Outboard Motors		800,000.00
580053	Fishing Tackle Boxes		313,000.00
580057	Fishing Rods & Poles		113,000.00
576513	Transfer To Int (USCG)		(101,285,207.00)
576514	Transfer To Interior		(363,972,822.00)
576515	Transfer To (COE)		(63,059,645.00)
439400	Receipts Unavailable For Obligation Upon Collection (E)	M	<u>(\$188,075,631.28)</u>
420100	Total Actual Resources Collected		<u>\$1,550,293,545.36</u>
Edit Check:			
	Fund Balance With Treasury		\$3,911,928.38
	Principal On Investments		1,545,774,000.00
	Discount On Purchase		(6,301,703.14)
	Liability For Allocation		(1,355,308,593.96)
	Total Assets		<u>\$188,075,631.28</u>
	Edit Check (Total Net Assets = Ending 4394 Balance)		<u>(\$188,075,631.28)</u>
			\$0.00

Sport Fish Restoration and Boating Trust Fund
20X8147
FACTS II Adjusted Trial Balance Report (Final)
January 31, 2006

<u>SGL Account</u>	<u>SGL Account Name</u>	<u>B/E</u>	<u>M/D</u>	<u>B/N</u>	<u>Amount</u>
1010	Fund Balance With Treasury	E			3,911,928.38
1610	Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt	B			1,548,443,000.00
1610	Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt	E			1,545,774,000.00
1611	Discount on U.S. Treasury Securities Issued by the Bureau of Public Debt	E			(6,301,703.14)
4114	Appropriated Trust Fund Receipts	E	M		121,823,446.78
4127	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable	B	M		(955,723,686.86)
4127	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable	E	M		(1,355,308,593.96)
4129	Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Transfers-Out	E	M		(128,732,766.90)
4201	Total Actual Resources - Collected	B			1,550,293,545.36
4201	Total Actual Resources - Collected	E			1,550,293,545.36
4394	Receipts Unavailable For Obligation Upon Collection	B	M		(594,569,858.50)
4394	Receipts Unavailable For Obligation Upon Collection	E	M		(188,075,631.28)
					(\$0.00)

B/E Beginning / Ending Balance
M/D Mandatory / Discretionary
B/N Balance / New