

RUN DATE: 01/21/03
 RUN TIME: 10:35:26

UNITED STATES DEPARTMENT OF TREASURY
 BUREAU OF THE PUBLIC DEBT
 OFFICE OF PUBLIC DEBT ACCOUNTING
 DIVISION OF FEDERAL INVESTMENTS
 TRIAL BALANCE (FINAL)
 FOR PERIOD OF 11/30/2002 THRU 12/31/2002

BOAT SAFETY ACCOUNT

ACCT: 281471

G/L ACCT#	GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	306.49	0.00	0.00	306.49
1340	ACCRUED INCOME RECEIVABLE	634,962.50	183,961.09	0.00	818,923.59
1610	PRINCIPAL ON INVESTMENTS	83,127,000.00	0.00	0.00	83,127,000.00
1611	DISCOUNT ON PURCHASE	(364,762.98)	0.00	0.00	(364,762.98)
1612	PREMIUM ON PURCHASE	2,555,506.25	0.00	0.00	2,555,506.25
1613	AMORTIZATION DISC/PREM	(1,800,502.36)	62,129.96	42,554.53	(1,780,926.93)
	**TOTAL ASSETS	84,152,509.90	246,091.05	42,554.53	84,356,046.42
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	83,374.65	0.00	0.00	83,374.65
	**TOTAL LIABILITIES	83,374.65	0.00	0.00	83,374.65
	**TOTAL NET ASSETS	84,069,135.25	246,091.05	42,554.53	84,272,671.77
CAPITAL					
3310	PRIOR UNDISTRIBUTED G/L	(3,802.61)	0.00	0.00	(3,802.61)
3310	PRIOR UNDISTRIBUTED INC	83,671,973.37	0.00	0.00	83,671,973.37
	**TOTAL CAPITAL	83,668,170.76	0.00	0.00	83,668,170.76
INCOME					
5310	INTEREST ON INVESTMENTS	361,987.97	0.00	183,961.09	545,949.06
5310	AMORTIZATION/ACCRETION	38,976.52	42,554.53	62,129.96	58,551.95
	**TOTAL INCOME	400,964.49	42,554.53	246,091.05	604,501.01
	**TOTAL EQUITY	84,069,135.25	42,554.53	246,091.05	84,272,671.77
	BALANCE	0.00	288,645.58	288,645.58	0.00

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 TRIAL BALANCE (FINAL)
 FOR PERIOD OF 11/30/2002 THRU 12/31/2002

SPORT FISH ACCOUNT

ACCT: 2081472

G/L ACCT#	GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
	ASSETS				
1010	CASH	8,649,595.81	2,456,259,996.94	2,464,909,000.00	592.75
1340	ACCRUED INCOME RECEIVABLE	5,416,351.05	2,791,620.25	44,286.85	8,163,684.45
1610	PRINCIPAL ON INVESTMENTS	1,269,988,000.00	2,435,859,000.00	2,423,146,000.00	1,282,701,000.00
1611	DISCOUNT ON PURCHASE	(8,183,583.91)	0.00	0.00	(8,183,583.91)
1612	PREMIUM ON PURCHASE	734,511.09	0.00	0.00	734,511.09
1613	AMORTIZATION DISC/PREM	3,475,544.26	402,576.58	0.00	3,878,120.84
	**TOTAL ASSETS	1,280,080,418.30	4,895,313,193.77	4,888,099,286.85	1,287,294,325.22
	LIABILITIES				
2150	LIABILITY FOR ALLOCATION	1,227,158,472.23	29,050,000.00	0.00	1,198,108,472.23
	**TOTAL LIABILITIES	1,227,158,472.23	29,050,000.00	0.00	1,198,108,472.23
	**TOTAL NET ASSETS	52,921,946.07	4,924,363,193.77	4,888,099,286.85	89,185,852.99
	CAPITAL				
3310	PRIOR UNDISTRIBUTED G/L	9,559.23	0.00	0.00	9,559.23
3310	PRIOR UNDISTRIBUTED INC	455,301,493.00	0.00	0.00	455,301,493.00
	**TOTAL CAPITAL	455,311,052.23	0.00	0.00	455,311,052.23
	INCOME				
5310	INTEREST ON INVESTMENTS	5,753,890.01	44,286.85	2,921,691.19	8,631,294.35
5800	GAS MOTORBOAT	17,948,000.00	0.00	12,632,000.00	30,580,000.00
5800	FISH EQUIPMENT	10,451,000.00	0.00	9,516,000.00	19,967,000.00
5800	ELECTRONIC TROLLING SONAR	0.00	0.00	1,462,000.00	1,462,000.00
5800	CUSTOMS/IMPORT DUTIES EQUIPMENT	6,060,000.00	0.00	3,707,926.00	9,767,926.00
5800	GAS SMALL ENGINES	8,499,000.00	0.00	5,666,000.00	14,165,000.00
5310	AMORTIZATION/ACCRETION	788,664.06	0.00	402,576.58	1,191,240.64
	**TOTAL INCOME	49,500,554.07	44,286.85	36,308,193.77	85,764,460.99
	EXPENSE				
5765	TRANSFER TO INT (USCG)	65,000,000.00	3,500,000.00	3,500,000.00	65,000,000.00
5765	TRANSFER TO INTERIOR	329,951,563.05	25,550,000.00	25,550,000.00	329,951,563.05
5765	TRANSFER TO INT (COE)	56,938,097.18	0.00	0.00	56,938,097.18
	**TOTAL EXPENSE	451,889,660.23	29,050,000.00	29,050,000.00	451,889,660.23
	**TOTAL EQUITY	52,921,946.07	29,094,286.85	65,358,193.77	89,185,852.99
	BALANCE	0.00	4,953,457,480.62	4,953,457,480.62	0.00

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 BUREAU OF THE PUBLIC DEBT
 OFFICE OF PUBLIC DEBT ACCOUNTING
 DIVISION OF FEDERAL INVESTMENTS
 TRIAL BALANCE (FINAL)
 FOR PERIOD OF 11/30/2002 THRU 12/31/2002

AQUATIC RESOURCES CONSOLIDATED

ACCT: 208147

G/L ACCT#	GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
	ASSETS				
1010	CASH	8649902.30	2456259996.94	2464909000.00	899.24
1340	ACCRUED INCOME RECEIVABLE	6051313.55	2975581.34	44286.85	8982608.04
1610	PRINCIPAL ON INVESTMENTS	1353115000.00	2435859000.00	2423146000.00	1365828000.00
1611	DISCOUNT ON PURCHASE	-8548346.89	0.00	0.00	-8548346.89
1612	PREMIUM ON PURCHASE	3290017.34	0.00	0.00	3290017.34
1613	AMORTIZATION DISC/PREM	1675041.90	464706.54	42554.53	2097193.91
	**TOTAL ASSETS	1364232928.20	4895559284.82	4888141841.38	1371650371.64
	LIABILITIES				
2150	LIABILITY FOR ALLOCATION	1227241846.88	29050000.00	0.00	1198191846.88
	**TOTAL LIABILITIES	1227241846.88	29050000.00	0.00	1198191846.88
	**TOTAL NET ASSETS	136991081.32	4924609284.82	4888141841.38	173458524.76
	CAPITAL				
3310	PRIOR UNDISTRIBUTED G/L	5756.62	0.00	0.00	5756.62
3310	PRIOR UNDISTRIBUTED INC	538973466.37	0.00	0.00	538973466.37
	**TOTAL CAPITAL	538979222.99	0.00	0.00	538979222.99
	INCOME				
5310	INTEREST ON INVESTMENTS	6115877.98	44286.85	3105652.28	9177243.41
5800	GAS MOTORBOAT	17948000.00	0.00	12632000.00	30580000.00
5800	FISH EQUIPMENT	10451000.00	0.00	9516000.00	19967000.00
5800	ELECTRONIC TROLLING SONAR	0.00	0.00	1462000.00	1462000.00
5800	CUSTOMS/IMPORT DUTIES EQUIPMENT	6060000.00	0.00	3707926.00	9767926.00
5800	GAS SMALL ENGINES	8499000.00	0.00	5666000.00	14165000.00
5310	AMORTIZATION/ACCRETION	827640.58	42554.53	464706.54	1249792.59
	**TOTAL INCOME	49901518.56	86841.38	36554284.82	86368962.00
	EXPENSE				
5765	TRANSFER TO INT (USCG)	65000000.00	3500000.00	3500000.00	65000000.00
5765	TRANSFER TO INTERIOR	329951563.05	25550000.00	25550000.00	329951563.05
5765	TRANSFER TO INT (COE)	56938097.18	0.00	0.00	56938097.18
	**TOTAL EXPENSE	451889660.23	29050000.00	29050000.00	451889660.23
	**TOTAL EQUITY	136991081.32	29136841.38	65604284.82	173458524.76
	BALANCE	0.00	4953746126.20	4953746126.20	0.00

Aquatic Resources Trust Fund
 20X8147
 Balance Sheet
 As of 12/31/02
 (FINAL)

ASSETS

Undisbursed Balances			
Funds Available for Investment	\$	899.24	
Total Undisbursed Balance			\$ 899.24
Receivables:			
Interest Receivable	\$	8,982,608.04	
			\$ 8,982,608.04
Investments:			
Principal On Investments	\$	1,365,828,000.00	
Discount on Purchase		(8,548,346.89)	
Premium on Purchase		3,290,017.34	
Amortization Disc/Prem		2,097,193.91	
Net Investments			\$ 1,362,666,864.36
TOTAL ASSETS			\$ 1,371,650,371.64

LIABILITIES & EQUITY

Liabilities:			
Liability For Allocation	\$	1,198,191,846.88	
			\$ 1,198,191,846.88
Equity:			
Beginning Balance	\$	538,979,222.99	
Net Change	\$	(365,520,698.23)	
Total Equity			\$ 173,458,524.76
TOTAL LIABILITY/EQUITY			\$ 1,371,650,371.64

Bureau of the Public Debt
 Office of Public Debt Accounting
 Trust Fund Management Branch
 Date: January 21, 2003

Aquatic Resources Trust Fund
20X8147
Income Statement
For Period 10/01/02 through 12/31/02 (FINAL)

RECEIPTS	Current Month	Year-To-Date
Revenue		
Customs/Import Duties	3,707,926.00	9,767,926.00
Electronic Trolling Sonar	1,462,000.00	1,462,000.00
Fish Equipment	9,516,000.00	19,967,000.00
Gas Motorboat	12,632,000.00	30,580,000.00
Gas Small Engines	5,666,000.00	14,165,000.00
Gross Revenue	\$ 32,983,926.00	\$ 75,941,926.00
Investment Income		
1 Interest on Investments	3,483,517.44	10,427,036.00
Subtotal Investment Income	3,483,517.44	10,427,036.00
Net Receipts	\$ 36,467,443.44	\$ 86,368,962.00
NONEXPENDITURE TRANSFERS		
2 Transfer to Int (USCG)	0.00	65,000,000.00
2 Transfer to Int (COE)	0.00	56,938,097.18
2 Transfer to Interior	0.00	329,951,563.05
Subtotal NonExpenditures	0.00	451,889,660.23
NET INCREASE/(DECREASE)	\$ 36,467,443.44	\$ (365,520,698.23)

Footnotes

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

Interest on Investments: Cash Basis	\$	130,070.94	\$	467,609.90
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2 Non-expenditure transfers are reported on the accrual basis.

Aquatic Resources - Boat Safety
20X8147
Balance Sheet
As of 12/31/02 (FINAL)

ASSETS

Undisbursed Balances			
Funds Available for Investment	\$	306.49	
Total Undisbursed Balance			\$ 306.49
Receivables:			
Interest Receivable	\$	818,923.59	
			\$ 818,923.59
Investments:			
Principal On Investments	\$	83,127,000.00	
Discount on Purchase		(364,762.98)	
Premium on Purchase		2,555,506.25	
Amortization Disc/Prem		(1,780,926.93)	
Net Investments			\$ 83,536,816.34
TOTAL ASSETS			\$ 84,356,046.42

LIABILITIES & EQUITY

Liabilities:			
Liability For Allocation	\$	83,374.65	
			\$ 83,374.65
Equity:			
Beginning Balance	\$	83,668,170.76	
Net Change	\$	604,501.01	
Total Equity			\$ 84,272,671.77
TOTAL LIABILITY/EQUITY			\$ 84,356,046.42

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: January 21, 2003

Aquatic Resources - Boat Safety
 20X8147
 Income Statement
 For Period 10/01/02 through 12/31/02 (FINAL)

	Current Month	Year-To-Date
Revenue		
Investment Revenue		
1 Interest on Investments	203,536.52	604,501.01
Subtotal Investment Income	203,536.52	604,501.01
Total Investment Revenue	\$ 203,536.52	\$ 604,501.01
Non-Expenditure Transfers		
2 Transfers to Int (USCG)	0.00	0.00
Total Transfers	0.00	0.00
Net Increase/(Decrease)	\$ 203,536.52	\$ 604,501.01

Footnotes

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

Interest on Investments: Cash Basis	\$	0.00	\$	0.00
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2 Non-expenditure transfers are reported on the accrual basis.

Aquatic Resources - Sport Fish
20X8147
Balance Sheet
As of 11/30/02 (FINAL)

ASSETS

Undisbursed Balances			
Funds Available for Investment	\$	592.75	
Total Undisbursed Balance			\$ 592.75
Receivables:			
Interest Receivable	\$	8,163,684.45	
			\$ 8,163,684.45
Investments:			
Principal On Investments	\$	1,282,701,000.00	
Discount on Purchase		(8,183,583.91)	
Premium on Purchase		734,511.09	
Amortization Disc/Prem		3,878,120.84	
Net Investments			\$ 1,279,130,048.02
TOTAL ASSETS			\$ 1,287,294,325.22

LIABILITIES & EQUITY

Liabilities:			
Liability For Allocation	\$	1,198,108,472.23	
			\$ 1,198,108,472.23
Equity:			
Beginning Balance	\$	455,311,052.23	
Net Change	\$	(366,125,199.24)	
Total Equity			\$ 89,185,852.99
TOTAL LIABILITY/EQUITY			\$ 1,287,294,325.22

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: January 21, 2003

Aquatic Resources - Sport Fish
20X8147
Income Statement
For Period 10/01/02 through 12/31/02 (FINAL)

RECEIPTS	Current Month	Year-To-Date
Revenue		
Electronic Trolling Sonar	1,462,000.00	1,462,000.00
Fish Equipment	9,516,000.00	19,967,000.00
Gas Motorboat	12,632,000.00	30,580,000.00
Gas Small Engines	5,666,000.00	14,165,000.00
Gross Revenue	\$ <u>32,983,926.00</u>	\$ <u>75,941,926.00</u>
Net Revenue	\$ 32,983,926.00	\$ 75,941,926.00
Investment Income		
1 Interest on Investments	<u>3,279,980.92</u>	<u>9,822,534.99</u>
Subtotal Investment Income	<u>3,279,980.92</u>	<u>9,822,534.99</u>
Net Receipts	\$ <u>36,263,906.92</u>	\$ <u>85,764,460.99</u>
 NONEXPENDITURE TRANSFERS		
2 Transfers to Int (USCG)	0.00	65,000,000.00
2 Transfers to Int (COE)	0.00	56,938,097.18
2 Transfers to Interior	<u>0.00</u>	<u>329,951,563.05</u>
Subtotal NonExpenditures	<u>0.00</u>	<u>451,889,660.23</u>
NET INCREASE/(DECREASE)	\$ <u>36,263,906.92</u>	\$ <u>(366,125,199.24)</u>

Footnotes

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

Interest on Investments: Cash Basis	\$	130,070.94	\$	467,609.90
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2 Non-expenditure transfers are reported on the accrual basis.

**AQUATIC RESOURCES TRUST FUND
20X8147
BUDGETARY RECONCILIATION
12/31/02**

<u>SEC #</u>		<u>Amount</u>
	Interest On Investments (Cash)	467,609.90
580033	Gas Motorboat	30,580,000.00
580034	Fish Equipment	19,967,000.00
580035	Electronic Trolling	1,462,000.00
580036	Customs Duties	9,767,926.00
580037	Small Engines	14,165,000.00
411400	Appropriated Trust Fund Receipts	----- 76,409,535.90 =====
576513	Transfers To Int (USCG)	(116,395,570.65)
576514	Transfers To Interior	(727,631,903.05)
576515	Transfers To Int (COE)	(354,164,373.18)
412700	Amounts Approp From Specific Treasury MTF - Payable	----- (1,198,191,846.88) =====
576513	Transfers To Int (USCG)	(15,500,000.00)
576514	Transfers To Interior	(77,950,000.00)
576515	Transfers To Int (COE)	(7,000,000.00)
412900	Amounts Approp From Specific Treasury MTF - Transfer Out	----- (100,450,000.00) =====
439400	Other Funds Available For Commit/Oblig (Beg)	534,568,829.80
	Interest on Investments (Cash)	467,609.90
580033	Gas Motorboat	30,580,000.00
580034	Fish Equipment	19,967,000.00
580035	Electronic Trolling	1,462,000.00
580036	Customs Duties	9,767,926.00
580037	Gas Small Engines	14,165,000.00
576513	Transfer To Int (USCG)	(65,000,000.00)
576514	Transfer To Interior	(329,951,563.05)
576515	Transfer To (COE)	(56,938,097.18)
439400	Other Funds Available For Commit/Oblig Ending	----- (159,088,705.47) =====
420100	Total Actual Resources Collected	----- 1,381,321,016.45 =====
	Edit Check:	
	Fund Balance With Treasury	899.24
	Principal On Investments	1,365,828,000.00
	Discount On Purchase	(8,548,346.89)
	Liability For Allocation	(1,198,191,846.88)
	Total Assets	----- 159,088,705.47 =====
	Edit Check (Total Assets = Beg Bal 4394 plus YTD Activity)	----- (159,088,705.47) =====
		(0.00)

AQUATIC RESOURCES TRUST FUND
20X8147
December 31, 2002

411400	Appropriated Trust Fund Receipts	76,409,535.90
412700	Amounts Approp from Specific Treasury MTF - Payable	(1,198,191,846.88)
412900	Amounts Approp from Specific Treasury MTF - Transfers Out	(100,450,000.00)
439400	Receipts Not Available for Obligation Upon Collection	(159,088,705.47)
420100	Total Actual Resources - Collected	1,381,321,016.45
		0.00

December-02

FACTS II Adjusted Trial Balance Report

SGL Account	TAFS	20X8147
	Beg/End Balance	Amount
1010	E	899.24
1610	B	1,369,234,000.00
1610	E	1,365,828,000.00
4114	E	76,409,535.90
4124	E	0.00
4127	B	(846,752,186.65)
4127	E	(1,198,191,846.88)
4129	E	(100,450,000.00)
4201	B	1,381,321,016.45
4201	E	1,381,321,016.45
4384	B	0.00
4384	E	0.00
4394	B	(534,568,829.80)
4394	E	(159,088,705.47)
4902	E	0.00
		0.00