

**Annual Account Analysis Report of
ADF&G Portions of Fish and Game Fund
(Stated in Thousands)**

	Division	FY 2015 Estimates	FY 2014 Actuals	FY 2013 Actuals	FY 2012 Actuals
All ADF&G					
REVENUES - See Note 2					
License Sales	SF/WC	19,311.0	19,749.4	18,107.1	19,679.9
Permit Sales	WC	884.5	1,048.6	984.6	725.7
Boating and Angling Fees collected by DNR/Parks	SF	334.7	334.7	309.7	355.6
Civil Fines, Penalties, Forfeitures, & Judgments	SF/WC/CF	275.7	275.7	300.5	199.9
Interest and Investment Income	SF/WC/CF	79.8	79.8	52.5	117.0
Other Revenues	SF/WC	564.8	564.8	561.0	120.8
Total Revenues		<u>21,450.5</u>	<u>22,053.0</u>	<u>20,315.4</u>	<u>21,198.9</u>
EXPENDITURES - See Note 3					
Operating Expenditures					
Sport Fish	SF	11,600.0	11,509.9	11,411.4	6,105.7
Wildlife Conservation	WC	8,750.0	8,505.9	8,395.2	7,806.2
Commercial Fisheries	CF	201.6	199.0	161.5	171.4
Retained Sales Commissions	SF/WC	951.4	951.4	888.5	976.5
Total Operating Expenditures		<u>21,503.0</u>	<u>21,166.2</u>	<u>20,856.6</u>	<u>15,059.8</u>
Capital Expenditures					
AR	TY		Unspent & Unrestricted FGF Authority at 7/1/14		
CHAPTER 18 SLA 2014					
43412 2019 Storage Structures for HE & Shooting Range	WC	100.0	200.0		
CHAPTER 17 SLA 2012					
43677 2017 WC Equip Replace/Upgrade for Wildlife	WC	50.0	175.4		
43687 2017 SF Recreational Boating Access	SF		563.3	-	0.5
CHAPTER 5 FSSLA 2011					
43663 2016 SF Recreational Boating Access	SF		253.1	6.1	22.7
CHAPTER 43 SLA 2010					
43638 2015 Economic Contribution of Wildlife to AK	WC	-	17.1	30.0	61.4
43648 2015 SF Recreational Boating Access	SF	30.2	30.2	30.3	11.8
CHAPTER 15 SLA 2009					
43621 2015 SF Recreational Boating Access	SF	-	-	-	-
CHAPTER 29 SLA 2008					
43531 2013 Crew Member Fishing Partic. Database	CF				14.0
43558 2014 F&G Licensing Program Improvements	SF/WC			33.4	145.7
43595 2015 SF Recreational Boating Access	SF	9.6	9.6	17.0	(24.7)
CHAPTER 30 SLA 2007					
43466 2014 SF & Recreational Boating Access	SF			83.2	-
CHAPTER 82 SLA 2006					
43394 2014 SF & Rec.Boating Access Projects	SF			4.0	2.7
CHAPTER 3 FSSLA 2005					
43522 2013 SF & Rec.Boating & Non-boating Access	SF				23.0
CHAPTER 159 SLA 2004					
43539 2013 Equipment for Regional WC Management	WC				-
CHAPTER 82 SLA 2003					
43581 2012 Equipment for Wildlife Conserv. Programs	WC				
43588 2015 SF & Rec.Boating & Non-boating Access	SF	35.9	35.9	10.9	5.0
43590 2013 Waterfowl Conserv & Enhancement Program	WC			-	63.3
CHAPTER 1 SSSLA 2002					
43570 2012 SF & Recreational Boating Public Access	SF				
CHAPTER 61 SLA 2001					
43548 2013 Wildlife Habitat Mgmt in Interior AK	WC				25.7
CHAPTER 139 SLA 1998					
43375 2015 Juneau Indoor Shooting Range	WC	10.0	54.6	14.7	-
43382 2015 Non-boating SF Angler Access Projects	SF	1.8	1.8	1.4	3.8
CHAPTER 123 SLA 1996					
43420 2012 SW Recreational Boating & SF Access	SF				
43426 2014 Demo. Project-Post Logging Revegetation	WC			42.9	17.2
Total Capital Expenditures		<u>237.5</u>	<u>273.9</u>	<u>372.1</u>	<u>524.3</u>
			<u>1,341.0</u>		
Total Expenditures		<u>21,740.5</u>	<u>21,440.1</u>	<u>21,228.7</u>	<u>15,584.1</u>
Net Change in Account Balances		(290.0)	612.9	(913.3)	5,614.8
Total Account Balances - Beginning of Year		15,022.8	14,409.9	15,323.2	9,711.3
Total Account Balances - End of Year		<u>14,732.8</u>	<u>15,022.8</u>	<u>14,409.9</u>	<u>15,326.1</u>

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Division of Sport Fish						
REVENUES - See Note 2						
License Sales	SF	12,183.2		12,183.2	11,214.6	12,372.0
Boating and Angling Fees collected by DNR/Parks	SF	334.7		334.7	309.7	355.6
Civil Fines, Penalties, Forfeitures, & Judgments	SF	75.3		75.3	20.3	4.2
Interest and Investment Income	SF	55.9		55.9	33.5	51.5
Other Revenues	SF	29.7		29.7	30.6	48.1
Total Revenues		<u>12,678.8</u>		<u>12,678.8</u>	<u>11,608.7</u>	<u>12,831.4</u>
EXPENDITURES - See Note 3						
Operating Expenditures						
Sport Fish	SF	11,600.0		11,509.9	11,411.4	6,105.7 A
Retained Sales Commissions	SF	716.4		716.4	665.5	734.2
Total Operating Expenditures		<u>12,316.4</u>		<u>12,226.3</u>	<u>12,076.9</u>	<u>6,839.9</u>
			Unspent & Unrestricted FGF Authority at 7/1/14			
Capital Expenditures						
AR TY						
CHAPTER 17 SLA 2012						
43687 2017 SF Recreational Boating Access	SF		563.3		0.5	
CHAPTER 5 FSSLA 2011						
43663 2016 SF Recreational Boating Access	SF	100.0	253.1	6.1	22.7	
CHAPTER 43 SLA 2010						
43648 2015 SF Recreational Boating Access	SF	30.2	30.2	30.3	11.8	51.7
CHAPTER 15 SLA 2009						
43621 2015 SF Recreational Boating Access	SF		-	-	-	-
CHAPTER 29 SLA 2008						
43558 2014 F&G Licensing Program Improvements	SF			16.7	72.9	0.2
43595 2015 SF Recreational Boating Access	SF	9.6	9.6	17.0	(24.7) B	154.9
CHAPTER 30 SLA 2007						
43466 2014 SF & Recreational Boating Access	SF			83.2	-	(74.6) C
CHAPTER 82 SLA 2006						
43394 2014 SF & Rec.Boating Access Projects	SF			4.0	2.7	196.1
CHAPTER 3 FSSLA 2005						
43522 2013 SF & Rec.Boating & Non-boating Access	SF				23.0	35.3
CHAPTER 82 SLA 2003						
43588 2015 SF & Rec.Boating & Non-boating Access	SF	35.9	35.9	10.9	5.0	21.0
CHAPTER 1 SSSLA 2002						
43570 2012 SF & Recreational Boating Public Access	SF					14.0
CHAPTER 139 SLA 1998						
43382 2015 Non-boating SF Angler Access Projects	SF	1.8	1.8	1.4	3.8	-
CHAPTER 123 SLA 1996						
43420 2012 SW Recreational Boating & SF Access	SF					1.5
Total Capital Expenditures		<u>177.5</u>	<u>893.9</u>	<u>169.6</u>	<u>117.7</u>	<u>400.1</u>
Total Expenditures		<u>12,493.9</u>		<u>12,395.9</u>	<u>12,194.6</u>	<u>7,240.0</u>
Net Change in Account Balance	SF	184.9		282.9	(585.9)	5,591.4
Account Balance - Beginning of Year	SF	<u>9,216.0</u>		<u>8,933.1</u>	<u>9,519.0</u>	<u>3,927.6</u>
Account Balance - End of Year	SF	<u>9,400.9</u>		<u>9,216.0</u>	<u>8,933.1</u>	<u>9,519.0</u>

NOTES

- A** In FY12 the Sport Fisheries operating component received a \$5.5 M increase in General Fund authority with a corresponding decrease in Fish and Game Fund authority. Accordingly, FY12 operating expenditures were about \$5 million less than in other fiscal years.
- B** FY13 credit in FGFund expenditures is due to federal revenues collected in FY13 for FY11 expenditures matched with General Funds.
- C** FY12 credit in FGFund expenditures is due to federal revenues collected in FY12 as reimbursement for FY11 expenditures.

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Division of Wildlife Conservation						
REVENUES - See Note 2						
License Sales	WC	7,127.8	7,566.2	6,892.5	7,307.9	
Permit Sales	WC	884.5	1,048.6	984.6	725.7	
Civil Fines, Penalties, Forfeitures, & Judgments	WC	114.3	114.3	154.7	144.3	
Interest and Investment Income	WC	13.0	13.0	12.9	36.2	
Other Revenues	WC	535.1	535.1	530.4	72.7	D
Total Revenues		<u>8,674.7</u>	<u>9,277.2</u>	<u>8,575.1</u>	<u>8,286.8</u>	
EXPENDITURES - See Note 3						
Operating Expenditures						
Wildlife Conservation	WC	8,750.0	8,505.9	8,395.2	7,806.2	
Retained Sales Commissions	WC	235.0	235.0	223.0	242.3	
Total Operating Expenditures		<u>8,985.0</u>	<u>8,740.9</u>	<u>8,618.2</u>	<u>8,048.5</u>	
Capital Expenditures			Unspent & Unrestricted FGF Authority at 7/1/14			
AR TY						
CHAPTER 18 SLA 2014						
43412 2019 Storage Structures for HE & Shooting Range	WC	100.0	200.0			
CHAPTER 17 SLA 2012						
43677 2017 WC Equip Replace/Upgrade for Wildlife	WC	50.0	175.4			
CHAPTER 43 SLA 2010						
43638 2015 Economic Contribution of Wildlife to AK	WC	-	17.1	30.0	61.4	2.9
CHAPTER 29 SLA 2008						
43558 2014 F&G Licensing Program Improvements	WC		16.7	72.8	0.2	
CHAPTER 159 SLA 2004						
43539 2013 Equipment for Regional WC Management	WC			-	18.6	
CHAPTER 82 SLA 2003						
43581 2012 Equipment for Wildlife Conserv. Programs	WC					65.6
43590 2013 Waterfowl Conserv & Enhancement Program	WC			63.3	39.8	
CHAPTER 61 SLA 2001						
43548 2013 Wildlife Habitat Mgmt in Interior AK	WC			25.7	-	
CHAPTER 139 SLA 1998						
43375 2015 Juneau Indoor Shooting Range	WC	10.0	54.6	14.7	-	-
CHAPTER 123 SLA 1996						
43426 2014 Demo. Project-Post Logging Revegetation	WC		42.9	17.2	-	
Total Capital Expenditures		<u>60.0</u>	<u>104.3</u>	<u>240.4</u>	<u>127.1</u>	
			<u>447.1</u>			
Total Expenditures		<u>9,045.0</u>	<u>8,845.2</u>	<u>8,858.6</u>	<u>8,175.6</u>	
Net Change in Account Balance	WC	(370.3)	432.0	(283.5)	111.2	
Account Balance - Beginning of Year	WC	<u>3,973.9</u>	<u>3,541.9</u>	<u>3,825.4</u>	<u>3,714.2</u>	
Account Balance - End of Year	WC	<u>3,603.6</u>	<u>3,973.9</u>	<u>3,541.9</u>	<u>3,825.4</u>	

NOTE

- D** Effective since FY13, range fees collected at shooting ranges, fees collected for sanctuary access permits, and receipts from the sale of waterfowl conservation limited edition prints have been appropriated to the Fish and Game Fund. For FY12 and FY11, these revenues were appropriated as General Fund Program Receipts and deposited in the General Fund.

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Division of Commercial Fisheries					
REVENUES - See Note 2					
Civil Fines, Penalties, Forfeitures, & Judgments	CF	86.1	86.1	125.5	51.4
Interest and Investment Income	CF	10.9	10.9	6.1	29.3
Other Revenues	CF				
Total Revenues		<u>97.0</u>	<u>97.0</u>	<u>131.6</u>	<u>80.7</u>
EXPENDITURES - See Note 3					
Operating Expenditures					
Commercial Fisheries - Special Projects	CF	201.6	199.0	161.5	171.4
Total Operating Expenditures		<u>201.6</u>	<u>199.0</u>	<u>161.5</u>	<u>171.4</u>
Capital Expenditures					
AR TY					
CHAPTER 29 SLA 2008					
43531 2013 Crew Member Fishing Database Design	CF			14.0	-
Total Capital Expenditures		<u>-</u>	<u>-</u>	<u>14.0</u>	<u>-</u>
Total Expenditures		<u>201.6</u>	<u>199.0</u>	<u>175.5</u>	<u>171.4</u>
Net Change in Account Balance	CF	(104.6)	(102.0)	(43.9)	(90.7)
Account Balance - Beginning of Year	CF	<u>1,832.9</u>	<u>1,934.9</u>	<u>1,978.8</u>	<u>2,069.5</u>
Account Balance - End of Year	CF	<u><u>1,728.3</u></u>	<u><u>1,832.9</u></u>	<u><u>1,934.9</u></u>	<u><u>1,978.8</u></u>

Notes to the FY 2014 Fish and Game Fund Account Analysis

Note 1 – Fish and Game Fund Accounts

The Fish and Game Fund Account Analysis includes balances and activity of the Fish and Game Revolving Fund (AKSAS fund 12124) and the Civil Fines, Penalties and Forfeitures fund (AKSAS fund 12147) only. The Fish and Game Revolving Fund is comprised of two separate accounts for the Division of Sport Fish and the Division of Wildlife Conservation. The Civil Fines, Penalties and Forfeitures subfund is a single account appropriated as a funding source to the Division of Commercial Fisheries.

The Alaska Sport Fishing Enterprise Account (AKSAS fund 12144) and the Criminal Fines, Penalties and Forfeitures fund (AKSAS fund 12146) are subfunds of the Fish and Game Fund in accordance with Alaska statutes, but they are excluded from this analysis. The Alaska Sport Fishing Enterprise Account was established in FY06 as a separate account within the Fish and Game Fund under AS 16.05.130(e). Money accruing to the state from the sport fishing facility surcharge is pledged to pay principal and interest on the Sport Fishing Revenue Bonds issued April 2006. Accordingly, surcharge revenues deposited in the Sport Fishing Enterprise Account are transferred to the Alaska Fish and Game Revenue Bond Redemption fund for debt service on the bonds. After the annual debt service requirement is met, up to \$500,000 of the balance in the Sport Fish Enterprise Account appropriated to the Division of Sport Fish can be used for operating expenses of sport fishing facilities. All additional annual surcharge collections are appropriated for early redemption or defeasance of the bonds.

Amounts collected as criminal fines, penalties and forfeitures imposed for violations of AS 16 and its implementing regulations and from the sale of forfeited property or alternative damages collected under AS 16.05.195 are deposited to the Criminal Fines, Penalties and Forfeitures fund of the Fish and Game Fund. The Department of Public Safety received an FY14 capital appropriation funded from the Criminal Fines, Penalties and Forfeitures fund for Alaska Wildlife Troopers Enforcement Activities.

Note 2 – Revenues

Federal revenues are collected in the Fish and Game Revolving Fund on a reimbursement basis. Accordingly, federal revenues and expenditures equal to the revenues are eliminated in this analysis with a net zero effect on account balances.

Revenues reported as Other Revenues include statutory designated program receipts; receipts from the sale of products; donations from individuals; and prior year recovery revenues collected as credits for prior year expenditures that cannot be abated in the year reported.

As part of the Budget Clarification Project completed during the 2010 Legislative Session, the Division of Legislative Finance eliminated OMB Fund Source Code 1194, Fish & Game NonDedicated. As a result, revenue streams that were previously classified as Fish and Game NonDedicated (and that had been annually appropriated to the Fish and Game Fund) were changed to General Fund Program Receipts, effective FY11. These revenue streams included the following for the Division of Wildlife Conservation: range fees collected at shooting ranges, fees collected for sanctuary access permits, and receipts from the sale of waterfowl conservation stamp limited edition prints. The corresponding annual authority that had been appropriated to the divisions as Fish and Game NonDedicated was changed to General Fund Program Receipts, and the revenues were deposited to the General Fund. Effective for FY13, in response to a federal audit finding, the revenues were again appropriated to the Fish and Game Fund.

FY15 estimated revenues equal FY14 actual revenues for the Division of Sport Fish account. FY15 estimated revenues from license and permits sales for the Division of Wildlife Conservation account equal the 5 year average of the revenues collected, as adjusted for the revenue streams that were recorded as General Fund Program Receipts in FY11 and FY12. All other FY15 revenue estimates equal FY14 actual revenues for the Division of Wildlife Conservation account. FY15 revenues estimates equal FY14 actual revenues for the Division of Commercial Fisheries account.

Note 3 – Expenditures

Under AS 16.05.390(a)(1), license vendors retain a portion of the fees charged as sales commissions for each license, permit, and tag sold. Each fiscal year, license vendors' retained sales commissions are recorded to the Fish and Game Fund in equal amounts as both expenditures and license revenues with a net zero effect on account balances. This adjustment is done to correctly state revenues and expenditures in the Fish and Game Fund financial statements presented in the State of Alaska Comprehensive Annual Financial Report (CAFR).

Estimates of FY15 operating expenditures and FY15 spending from capital appropriations were provided by the Division of Sport Fish and the Division of Wildlife Conservation. Estimated FY15 operating expenditures equal appropriated Fish and Game Fund authority for the Division of Commercial Fisheries account.

In Sec. 10 of Chapter 17, SLA 2012, the Legislature appropriated a \$5.5 million fund source change to the FY12 Sport Fisheries operating component. The legislation increased General Fund authority and decreased Fish and Game Fund authority, and was effective 4/15/12. To implement the legislation, \$5.5 million in FY12 personal services expenditures were transferred from the Fish and Game Fund to the General Fund. This legislation is the reason that FY12 operating expenditures in the Division of Sport Fish account were over \$5 million less than in other fiscal years.

Note 4 – Restricted Balances in Capital Appropriations

Fish and Game Fund authority is restricted in some capital appropriations when the state match for the federal grant(s) established in the appropriations is provided by an outside entity as "third party" or "in kind" match, and not from the Fish and Game Fund. Federal Receipt authority and Fish and Game Fund authority is also restricted when indirect revenues collected under a federal award established in the capital appropriation will be collected in the operating appropriations and not the capital appropriation.