

RUN DATE: 09/25/2002
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UNITED STATES DEPARTMENT OF TREASURY Page 1
 BUREAU OF THE PUBLIC DEBT
 OFFICE OF PUBLIC DEBT ACCOUNTING
 DIVISION OF FEDERAL INVESTMENTS
 TRIAL BALANCE (FINAL)
 FOR THE PERIOD OF 07/31/02 THROUGH 08/31/02

SPORT FISH ACCOUNT
 ACCT: 81472

ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	398.59	3,313,003,693.80	3,313,004,000.00	92.39
1340	ACCRUED INCOME RECEIVABLE	10,247,425.83	2,666,435.73	55,946.96	12,857,914.60
1340	ACCRUED INCOME RECEV	0	0	0	0
1610	PRINCIPAL ON INVESTMENTS	1,248,178,000.00	3,282,004,000.00	3,272,604,000.00	1,257,578,000.00
1611	DISCOUNT ON PURCHASE	(8,183,583.91)	0	0	(8,183,583.91)
1612	PREMIUM ON PURCHASE	0	0	0	0
1613	AMORTIZATION DISC/PREM	1,787,630.93	457,366.07	0	2,244,997.00
	** TOTAL ASSETS	1,252,029,871.44	6,598,131,495.60	6,585,663,946.96	1,264,497,420.08
LIABILITIES					
2150	OTHER PAYABLES	542,279,080.67	31,000,000.00	0	511,279,080.67
	** TOTAL LIABILITIES	542,279,080.67	31,000,000.00	0	511,279,080.67
	** TOTAL NET ASSETS	709,750,790.77	6,629,131,495.60	6,585,663,946.96	753,218,339.41
CAPITAL					
3310	PRIOR UNDISTRIBUTED GAIN	9,559.23	0	0	9,559.23
3310	DISTRIBUTED GAIN/LOSS	0	0	0	0
3310	PRIOR UNDISTRIBUTED INC	495,895,088.87	0	0	495,895,088.87
	** TOTAL CAPITAL	495,904,648.10	0	0	495,904,648.10
INCOME					
5310	INTEREST ON INVESTMENTS	13,450,835.37	55,946.96	2,880,129.53	16,275,017.94
5800	GAS MOTORBOAT	155,753,000.00	0	22,796,000.00	178,549,000.00
5800	FISH EQUIPMENT	75,449,000.00	0	8,784,000.00	84,233,000.00
5800	ELECTRIC TROLLING SONAR	925,000.00	0	0	925,000.00
5800	CUSTOMS/IMPORT DUTIES E	27,018,289.00	0	2,472,000.00	29,490,289.00
5800	GAS MOTORBOAT (SMALL EN	54,667,000.00	0	6,134,000.00	60,801,000.00
	AMORTIZATION/ACCRETION				
5310	INTEREST ON INVEST/AMOR	12,915,387.30	0	457,366.07	13,372,753.37
	** TOTAL INCOME	340,178,511.67	55,946.96	43,523,495.60	383,646,060.31

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 RUN TIME: 14:30:08

UNITED STATES DEPARTMENT OF TREASURY Page 2
 BUREAU OF THE PUBLIC DEBT
 OFFICE OF PUBLIC DEBT ACCOUNTING
 DIVISION OF FEDERAL INVESTMENTS
 TRIAL BALANCE (PRELIMINARY)
 FOR THE PERIOD OF 07/31/02 THROUGH 08/31/02

SPORT FISH ACCOUNT
 ACCT: 81472

ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
	EXPENSE				
5765	TRANSFERS TO COAST GUAR	64,000,000.00	5,700,000.00	5,700,000.00	64,000,000.00
5765	TRANSFERS TO INTERIOR	0	23,300,000.00	23,300,000.00	0
5765	TRANS TO CORPS OF ENG	62,332,369.00	2,000,000.00	2,000,000.00	62,332,369.00
	** TOTAL EXPENSE	126,332,369.00	31,000,000.00	31,000,000.00	126,332,369.00
	GAIN/LOSS				
	UNREALIZED GAIN/LOSS	0	0	0	0
	** TOTAL GAIN/LOSS	0	0	0	0
	TOTAL EQUITY	709,750,790.77	31,055,946.96	74,523,495.60	753,218,339.41
	BALANCE	0	6,660,187,442.56	6,660,187,442.56	0

RUN DATE: 09/25/2002
 RUN TIME: 14:50:26

UNITED STATES DEPARTMENT OF TREASURY
 BUREAU OF THE PUBLIC DEBT
 OFFICE OF PUBLIC DEBT ACCOUNTING
 DIVISION OF FEDERAL INVESTMENTS
 TRIAL BALANCE (FINAL)
 FOR THE PERIOD OF 07/31/02 THROUGH 08/31/02

BOAT SAFETY ACCOUNT
 ACCT: 81471

ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	797.77	45,475,898.13	45,476,152.39	543.51
1340	ACCRUED INCOME RECEIVABLE	1,001,409.33	179,403.87	1,085,865.54	94,947.66
1335	OTHER RECEIVABLES	0	0	0	0
1610	PRINCIPAL ON INVESTMENTS	81,555,000.00	45,591,000.00	44,384,000.00	82,762,000.00
1611	DISCOUNT ON PURCHASE	(340,807.48)	340,807.48	114,847.61	(114,847.61)
1612	PREMIUM ON PURCHASE	2,555,506.25	0	0	2,555,506.25
1613	AMORTIZATION DISC/PREM	(1,425,911.20)	61,212.42	380,848.78	(1,745,547.56)
	** TOTAL ASSETS	83,345,994.67	91,648,321.90	91,441,714.32	83,552,602.25
LIABILITIES					
2150	OTHER PAYABLES	83,374.65	0	0	83,374.65
	** TOTAL LIABILITIES	83,374.65	0	0	83,374.65
	** TOTAL NET ASSETS	83,262,620.02	91,648,321.90	91,441,714.32	83,469,227.60
CAPITAL					
3310	PRIOR UNDISTRIBUTED GAIN	(3,802.61)	0	0	(3,802.61)
3310	DISTRIBUTED GAIN/LOSS	0	0	0	0
3310	PRIOR UNDISTRIBUTED INC	80,935,644.79	0	0	80,935,644.79
	** TOTAL CAPITAL	80,931,842.18	0	0	80,931,842.18
INCOME					
5310	INTEREST ON INVESTMENTS	1,820,332.93	1,085,865.54	1,271,302.00	2,005,769.39
5310	AMORTIZATION/ACCRETION				
5310	INTEREST ON INVEST/AMOR	510,444.91	380,848.78	402,019.90	531,616.03
	** TOTAL INCOME	2,330,777.84	1,466,714.32	1,673,321.90	2,537,385.42
GAIN/LOSS					
	UNREALIZED GAIN/LOSS	0	0	0	0
	** TOTAL GAIN/LOSS	0	0	0	0
	TOTAL EQUITY	83,262,620.02	1,466,714.32	1,673,321.90	83,469,227.60
	BALANCE	0	92,659,381.13	92,659,381.13	0

<u>SGL</u>	Consolidated Aquatic Resources Trial Balance Information	AS OF 08/31/02
1010	Funds Available for Investment	635.90
1340	Accrued Income Receivable	12,952,862.26
1325	Taxes Receivable	0.00
1610	Principal	1,340,340,000.00
1611	Discount on Purchase	(8,298,431.52)
1612	Premium on Purchase	2,555,506.25
1613	Amortization of Discount/Premium	499,449.44

		1,348,050,022.33
		=====
2150	Other Payables	511,362,455.32
3310	Cumulative Results of Operations	576,836,490.28
3310	Net Results of Operations	259,851,076.73

		1,348,050,022.33
		=====

<u>Security #</u>	Trial Balance Information	Current Month	Year-To-Date
5310	Interest on Investments	3,488,156.22	32,185,156.73
5800	Gas Motorboat	22,796,000.00	178,549,000.00
5800	Fish Equipment	8,784,000.00	84,233,000.00
5800	Electric Trolling Sonar	0.00	925,000.00
5800	Customs/Import Duties	2,472,000.00	29,490,289.00
5800	Gas Motorboat (Small Engines)	6,134,000.00	60,801,000.00
5765	Transfers to Coast Guard	0.00	(64,000,000.00)
5765	Transfers to Interior	0.00	0.00
5765	Transfers to Corps of Engineers	0.00	(62,332,369.00)
7210	Realized Loss	0.00	0.00
		-----	-----
	Total Income and Expense	43,674,156.22	259,851,076.73
		=====	=====

<u>SGL</u>	Sport Fish Restoration Trial Balance Information	AS OF 08/31/02
1010	Funds Available for Investment	92.39
1340	Accrued Income Receivable	12,857,914.60
1325	Taxes Receivable	0.00
1610	Principal	1,257,578,000.00
1611	Discount on Purchase	(8,183,583.91)
1612	Premium on Purchase	0.00
1613	Amortization of Premium/Discount	2,244,997.00

		1,264,497,420.08
		=====
2150	Other Liabilities	511,279,080.67
3310	Cumulative Results of Operations	495,904,648.10
3310	Net Results of Operations	257,313,691.31

		1,264,497,420.08
		=====

<u>Security #</u>	Trial Balance Information	Current Month	Year-To-Date
5310	Interest on Investments	3,281,548.64	29,647,771.31
5800	Gas Motorboat	22,796,000.00	178,549,000.00
5800	Fish Equipment	8,784,000.00	84,233,000.00
5800	Electric Trolling Sonar	0.00	925,000.00
5800	Customs/Import Duties	2,472,000.00	29,490,289.00
5800	Gas Motorboat (Small Engines)	6,134,000.00	60,801,000.00
5765	Transfers to Coast Guard	0.00	(64,000,000.00)
5765	Transfers to Interior	0.00	0.00
5765	Transfers to Corps of Engineers	0.00	(62,332,369.00)
7210	Realized Loss	0.00	0.00
		-----	-----
	Total Income and Expense	43,467,548.64	257,313,691.31
		=====	=====

<u>SGL</u>	<u>Boat Safety</u> <u>Trial Balance Information</u>	<u>AS OF 08/31/02</u>
1010	Funds Available for Investment	543.51
1340	Accrued Income Receivable	94,947.66
1610	Principal	82,762,000.00
1611	Discount on Purchase	(114,847.61)
1612	Premium on Purchase	2,555,506.25
1613	Amortization of Discount/Premium	(1,745,547.56)

		83,552,602.25
		=====
2150	Other Payables (Transfers to Coast Guard)	83,374.65
3310	Cumulative Results of Operations	80,931,842.18
3310	Net Results of Operations	2,537,385.42

		83,552,602.25
		=====

<u>Security #</u>	<u>Trial Balance Information</u>	<u>Current Month</u>	<u>Year-To-Date</u>
5310	Interest on Investments	206,607.58	2,537,385.42
5800	Gas Motorboat	0.00	0.00
5800	Fish Equipment	0.00	0.00
5800	Electric Trolling Sonar	0.00	0.00
5800	Customs/Import Duties	0.00	0.00
5800	Gas Motorboat (Small Engines)	0.00	0.00
5765	Transfers to Coast Guard	0.00	0.00
5765	Transfers to Interior	0.00	0.00
5765	Transfers to Corps of Engineers	0.00	0.00
7210	Realized Loss	0.00	0.00
		-----	-----
	Total Income and Expense	206,607.58	2,537,385.42
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Aquatic Resources
20X8147
Income Statement (FINAL)
For the Period 10/01/01 Through 08/31/02

	Current Month	Year-To-Date
Revenue		
Tax Revenue		
Gas Motorboat	\$22,796,000.00	\$178,549,000.00
Fish Equipment	8,784,000.00	84,233,000.00
Electric Trolling Sonar	0.00	925,000.00
Customs/Import Duties	2,472,000.00	29,490,289.00
Gas Motorboat (Small Engines)	6,134,000.00	60,801,000.00
Total Tax Revenue	<u>\$40,186,000.00</u>	<u>\$353,998,289.00</u>
Investment Revenue		
Interest on Investments	\$3,488,156.22	\$32,185,156.73
Loss on Sale of Securites	0.00	0.00
Total Investment Revenue	<u>\$3,488,156.22</u>	<u>\$32,185,156.73</u>
Total Revenue	<u>\$43,674,156.22</u>	<u>\$386,183,445.73</u>
Non-Expenditure Transfers		
Transfers to Coast Guard	\$0.00	(\$64,000,000.00)
Transfers to Interior	0.00	0.00
Transfers to Corps of Engineers	0.00	(62,332,369.00)
Total Transfers	<u>\$0.00</u>	<u>(\$126,332,369.00)</u>
Net Increase/Decrease	<u>\$43,674,156.22</u>	<u>\$259,851,076.73</u>

* Interest on Investments is reported on the accrual basis
Includes interest collected:

Interest on Investments cash basis:	\$1,646,399.41	\$18,232,308.64
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Aquatic Resources
20X8147
Balance Sheet (FINAL)
08/31/02

Assets		
Undisbursed Balances:		
Funds Available for Investment	\$635.90	
Total Undisbursed Balance	-----	\$635.90
Receivables:		
Interest Receivable	\$12,952,862.26	
Taxes Receivable	\$0.00	
Total Receivables	-----	\$12,952,862.26
Investments:		
One Day Maturing 09/03/2002	\$139,677,000.00	
MK Bill Maturing 09/26/2002	45,591,000.00	
MK Note 5.875% 02/15/2004	37,171,000.00	
MK Note 2.75% Maturing 09/30/2003	1,117,901,000.00	
Total Securities at Par	-----	\$1,340,340,000.00
Discount on Purchase	(8,298,431.52)	
Premium on Purchase	2,555,506.25	
Amortization of Discount and Premium	499,449.44	
Net Investments	-----	\$1,335,096,524.17
Total Assets		<u>\$1,348,050,022.33</u>
Liabilities & Equity		
Liabilities:		
Other Payables		\$511,362,455.32
Equity:		
Beginning Balance	\$576,836,490.28	
Net Change	259,851,076.73	
Total Equity	-----	\$836,687,567.01
Total Liabilities & Equity		<u>\$1,348,050,022.33</u>

Office of Public Debt Accounting
Division of Federal Investments
Trust Fund Management Branch
September 25, 2002

Aquatic Resources - Sport Fish Restoration
20X8147
Income Statement (FINAL)
For the Period 10/01/01 Through 08/31/02

	Current Month	Year-To-Date
Revenue		
Tax Revenue		
Gas Motorboat	\$22,796,000.00	\$178,549,000.00
Fish Equipment	8,784,000.00	84,233,000.00
Electric Trolling Sonar	0.00	925,000.00
Customs/Import Duties	2,472,000.00	29,490,289.00
Gas Motorboat (Small Engines)	6,134,000.00	60,801,000.00
Total Tax Revenue	<u>\$40,186,000.00</u>	<u>\$353,998,289.00</u>
Investment Revenue		
Interest on Investments	\$3,281,548.64	\$29,647,771.31
Loss on Sale of Securities	0.00	0.00
Total Investment Revenue	<u>\$3,281,548.64</u>	<u>\$29,647,771.31</u>
Total Revenue	<u>\$43,467,548.64</u>	<u>\$383,646,060.31</u>
Non-Expenditure Transfers		
Transfers to Coast Guard	\$0.00	(\$64,000,000.00)
Transfers to Interior	0.00	0.00
Transfers to Corps of Engineers	0.00	(62,332,369.00)
Total Transfers	<u>\$0.00</u>	<u>(\$126,332,369.00)</u>
Net Increase/Decrease	<u>\$43,467,548.64</u>	<u>\$257,313,691.31</u>

* Interest on Investments is reported on the accrual basis
Includes interest collected:

Interest on Investments cash basis:	\$213,693.80	\$14,995,406.77
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FY 2002 Cash Basis Receipts:

Interest Collected	\$14,995,406.77
Tax Receipts Collected	353,998,289.00
Tax Adj Receipts Collected 12/20/01	6,352,000.00 *
Total Cash Basis Receipts	<u>\$375,345,695.77</u>

***Represents a Tax Increase Adjustment that was received in December, but posted to the proper Revenue Accounts as of September. Because of this, the money was erroneously included in the September Cash Receipts (FY01) and is now being reclassified correctly as December Cash Receipts (FY02).**

Aquatic Resources - Sport Fish Restoration
 20X8147
 Balance Sheet (FINAL)
 08/31/02

Assets		
Undisbursed Balances:		
Funds Available for Investment	\$92.39	
Total Undisbursed Balance	-----	\$92.39
Receivables:		
Interest Receivable	\$12,857,914.60	
Taxes Receivable	\$0.00	
Total Receivables	-----	\$12,857,914.60
Investments:		
One Day Maturing 09/03/2002	\$139,677,000.00	
MK Note 2.75% Maturing 09/30/2003	\$1,117,901,000.00	
Total Securities at Par	-----	\$1,257,578,000.00
Discount on Purchase	(8,183,583.91)	
Premium on Purchase	0.00	
Amortization of Discount and Premium	2,244,997.00	
Net Investments	-----	\$1,251,639,413.09
Total Assets		<u>\$1,264,497,420.08</u>
Liabilities & Equity		
Liabilities:		
Other Payables		\$511,279,080.67
Equity:		
Beginning Balance	\$495,904,648.10	
Net Change	257,313,691.31	
Total Equity	-----	<u>\$753,218,339.41</u>
Total Liabilities & Equity		<u>\$1,264,497,420.08</u>

Office of Public Debt Accounting
 Division of Federal Investments
 Trust Fund Management Branch
 September 25, 2002

Aquatic Resources - Boat Safety
 20X8147
 Income Statement (FINAL)
 For the Period 10/01/01 Through 08/31/02

	Current Month	Year-To-Date
Revenue		
Investment Revenue		
Interest on Investments	\$206,607.58	\$2,537,385.42
Loss on Sale of Securites	0.00	0.00
Total Investment Revenue	\$206,607.58	\$2,537,385.42
Total Revenue	\$206,607.58	\$2,537,385.42
Non-Expenditure Transfers		
Transfers to Coast Guard	\$0.00	\$0.00
Total Transfers	\$0.00	\$0.00
Net Increase/Decrease	\$206,607.58	\$2,537,385.42

* Interest on Investments is reported on the accrual basis
 Includes interest collected:

Interest on Investments cash basis:	\$1,432,705.61	\$3,236,901.87
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Aquatic Resources - Boat Safety
 20X8147
 Balance Sheet (FINAL)
 08/31/02

Assets		
Undisbursed Balances:		
Funds Available for Investment	-----	\$543.51
Total Undisbursed Balance		\$543.51
Receivables:		
Interest Receivable	-----	\$94,947.66
Total Receivables		\$94,947.66
Investments:		
MK Bill Maturing 09/26/2002	45,591,000.00	
MK Note 5.875% Maturing 02/15/2004	-----	37,171,000.00
Total Securities at Par		\$82,762,000.00
Discount on Purchase		(114,847.61)
Premium on Purchase		2,555,506.25
Amortization of Discount and Premium	-----	(1,745,547.56)
Net Investments		\$83,457,111.08
Total Assets		<u>\$83,552,602.25</u>
Liabilities & Equity		
Liabilities:		
Other Payables		\$83,374.65
Equity:		
Beginning Balance	\$80,931,842.18	
Net Change	-----	2,537,385.42
Total Equity		<u>\$83,469,227.60</u>
Total Liabilities & Equity		<u>\$83,552,602.25</u>

Office of Public Debt Accounting
 Division of Federal Investments
 Trust Fund Management Branch
 September 25, 2002

**AQUATIC RESOURCES TRUST FUND
20X8147
BUDGETARY RECONCILIATION
AS OF August 31, 2002**

PROPRIETARY ACCOUNTS

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>
	Interest on Investments (Cash)	
	Interest Adjustment	0.00
ONE DAY	Overnight Security	3,505,927.24
	MK Bill Maturing 12/27/01	2,374,341.90
	MK Bill Maturing 02/28/02	712,298.13
	MK Bill Maturing 03/21/02	9,201,216.84
	MK Bill Maturing 08/01/02	340,807.48
	MK Note 5.875% 02/15/04	2,183,796.26
	MK Note 2.75% 09/30/03	(86,079.21)
	Gain/Loss	0.00
5800	Gas Motorboat	178,549,000.00
5800	Fish Equipment	84,233,000.00
5800	Electric Trolling	925,000.00
5800	Customs Duties	29,490,289.00
5800	Small Engines	60,801,000.00
	Qtrly Excise Tax Adj. 12/01 as of 09/30/01	6,352,000.00
4114	Appropriated Trust Fund Receipts	378,582,597.64
576513	Transfers to Coast Guard	(127,164,966.45)
576514	Transfers to Interior	(143,532,611.74)
576533	Transfers to Corps of Engineers	(240,664,877.13)
4127	Amounts Approp from Specific Treasury MTF - Payable	(511,362,455.32)
576513	Transfers to Coast Guard	(64,200,000.00)
576514	Transfers to Interior	(267,300,000.00)
576533	Transfers to Corps of Engineers	(24,657,002.87)
4129	Amounts Approp from Specific Treasury MTF - Transfers Out	(356,157,002.87)
4902	Expended Authority - Paid	0.00
PREV. 4620 4394	Other Funds Available for Commit/Oblig (Beg.)	568,429,520.42
ONE DAY	Overnight Security	3,505,927.24
	MK Bill Maturing 12/27/01	2,374,341.90
	MK Bill Maturing 02/28/02	712,298.13
	MK Bill Maturing 03/21/02	9,201,216.84
	MK Bill Maturing 08/01/02	340,807.48
	MK Note 5.875% 02/15/04	2,183,796.26
	MK Note 2.75% 09/30/03	(86,079.21)
5800	Gas Motorboat	178,549,000.00
5800	Fish Equipment	84,233,000.00
5800	Electric Trolling	925,000.00
5800	Customs Duties	29,490,289.00
5800	Small Engines	60,801,000.00
576513	Transfers to Coast Guard	(64,000,000.00)
576514	Transfers to Interior	0.00
576513	Transfers to Coast Guard	(62,332,369.00)
	Qtrly Excise Tax Adj. 12/01 as of 09/30/01	6,352,000.00
4394	Other Funds Available for Commit/Oblig Ending	(820,679,749.06)
4201	Total Actual Resources - Collected	1,309,616,609.61
	EDIT CHECK:	
	Fund Balance with Treasury	635.90
	Principal	1,340,340,000.00
	Discount on Purchase	(8,298,431.52)
	Other Payables	(511,362,455.32)
		820,679,749.06
Edit Check (Total Assets = Beg Bal 4394 plus Year to Date 4394 Activity)		(820,679,749.06)

AQUATIC RESOURCES TRUST FUND
20X8147
BUDGETARY RECONCILIATION
AS OF August 31, 2002

4201			4394		
Debit	Credit		Debit	Credit	
1,309,616,609.61	Beg.	New Auth FY02 Adj to 9/30/01 Payable	126,332,369.00	568,429,520.42	Beg. 4114
			1,309,665.00	378,582,597.64	
1,309,616,609.61	Beg./End.			1,309,665.00	Reversal of 9/30/01 Adj
				820,679,749.06	

4114			4127		
Debit	Credit		Debit	Credit	
378,582,597.64		Reversal of 9/30/01 Adj	356,157,002.87	741,187,089.19	Beg. New Auth FY02
			1,309,665.00	1,309,665.00	
	378,582,597.64			511,362,455.32	Adj to 9/30/01 Payable

4129		
Debit	Credit	
		356,157,002.87
		End.

AQUATIC RESOURCES TRUST FUND
20X8147
BUDGETARY RECONCILIATION
AS OF August 31, 2002

411400	Appropriated Trust Fund Receipts	378,582,597.64
412700	Amounts Approp from Specific Treasury MTF - Payable	(511,362,455.32)
412900	Amounts Approp from Specific Treasury MTF - Transfers Out	(356,157,002.87)
439400	Receipts Not Available for Obligation Upon Collection	(820,679,749.06)
420100	Total Actual Resources - Collected	1,309,616,609.61

(0.00)