

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

	Division	FY 2017 Estimates	FY 2016 Actuals	FY 2015 Actuals	FY 2014 Actuals
All ADF&G - IRIS Funds 1024 & 3233					
REVENUES - See Note 2					
License Sales	SF/WC	22,880.5	21,494.7	20,264.7	19,749.4
Permit Sales	WC	1,904.0	1,211.8	1,284.4	1,048.6
Boating and Angling Fees collected by DNR/Parks	SF	391.0	391.0	398.0	334.7
Civil Fines, Penalties, Forfeitures, & Judgments	SF/WC/CF	188.9	188.9	293.5	275.7
Interest and Investment Income	SF/WC/CF	155.4	155.4	78.8	79.8
Other Revenues	SF/WC	497.9	497.9	602.9	564.8
Total Revenues		<u>26,017.7</u>	<u>23,939.7</u>	<u>22,922.3</u>	<u>22,053.0</u>
EXPENDITURES - See Note 3					
Operating Expenditures					
Sport Fish	SF	14,846.0	10,821.0	11,655.0	11,509.9
Wildlife Conservation	WC	9,100.0	8,721.2	8,936.8	8,505.9
Commercial Fisheries	CF	201.6	140.4	148.3	199.0
Retained Sales Commissions	SF/WC	956.5	956.5	955.7	951.4
Total Operating Expenditures		<u>25,104.1</u>	<u>20,639.1</u>	<u>21,695.8</u>	<u>21,166.2</u>
Unspent & Unreserved FGF Authority at 7/1/16					
Capital Expenditures					
AKSAS AR APGRP BFY					
CHAPTER 2 4SLA 2017					
F2RK 2017 SF Recreational Boating & Angler Access	SF		775.0		
CHAPTER 38 SSSLA 2015					
F5SL 2016 Shooting Range Deferred Maintenance	WC	125.0	125.0		
CHAPTER 18 SLA 2014					
43142 F5HM 2015 Storage Structures for HE & Shooting Range	WC	87.2	87.2	112.5	0.3
CHAPTER 17 SLA 2012					
43677 F52P 2013 WC Equip Replace/Upgrade for Wildlife	WC	82.9	82.9	112.1	4.9
43687 F2RT 2013 SF Recreational Boating Access	SF		111.0	-	17.0
CHAPTER 5 FSSLA 2011					
43663 F2RT 2012 SF Recreational Boating Access	SF			-	5.3
CHAPTER 43 SLA 2010					
43638 F5WR 2011 Economic Contribution of Wildlife to AK	WC		14.7	-	0.7
43648 F2RT 2011 SF Recreational Boating Access	SF	130.6	130.6	-	1.3
CHAPTER 15 SLA 2009					
43621 F2RT 2010 SF Recreational Boating Access	SF	53.9	53.9	106.4	-
CHAPTER 29 SLA 2008					
43558 termed F&G Licensing Program Improvements	SF/WC				33.4
43595 F2RT 2009 SF Recreational Boating Access	SF	1.9	1.9	11.7	0.4
CHAPTER 30 SLA 2007					
43466 termed SF & Recreational Boating Access	SF				83.2
CHAPTER 82 SLA 2006					
43394 termed SF & Rec.Boating Access Projects	SF				4.0
CHAPTER 82 SLA 2003					
43588 F2RW 2004 SF & Rec.Boating & Non-boating Access	SF			6.3	6.7
CHAPTER 139 SLA 1998					
43375 F5JY 2002 Juneau Indoor Shooting Range	WC	10.0	40.0	14.6	-
43382 F2NY 2002 Non-boating SF Angler Access Projects	SF	-	-	-	1.4
CHAPTER 123 SLA 1996					
43426 termed Demo. Project-Post Logging Revegetation	WC			-	-
Total Capital Expenditures		<u>491.5</u>	<u>1,422.2</u>	<u>363.6</u>	<u>36.6</u>
Total Expenditures		<u>25,595.6</u>	<u>21,002.7</u>	<u>21,732.4</u>	<u>21,440.1</u>
Net Change in Account Balances		422.1	2,937.0	1,189.9	612.9
Total Account Balances - Beginning of Year		<u>19,149.7</u>	<u>16,212.7</u>	<u>15,022.8</u>	<u>14,409.9</u>
Total Account Balances - End of Year		<u>19,571.8</u>	<u>19,149.7</u>	<u>16,212.7</u>	<u>15,022.8</u>
Total Account Balances - End of Year - Fish and Game Fund Analysis			19,149.7		
Reconciling differences - IRIS conversion adjustments to Fund Equity reversed for FY16 CAFR - DOF to make final determination in FY17 re: posting of adjustments:					
	Fund 1024		(133.5)		
	Fund 3233		3.2		
Total Account Balances will be if DOF Fund Equity adjustments are permanently recorded			<u>19,019.4</u>		

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	Division	FY 2017 Estimates	FY 2016 Actuals	FY 2015 Actuals	FY 2014 Actuals
Division of Sport Fish - Fund 1024					
REVENUES - See Note 2					
License Sales	SF	13,330.1	13,716.4	12,812.8	12,183.2
Permit Sales	SF	180.0			
Boating and Angling Fees collected by DNR/Parks	SF	391.0	391.0	398.0	334.7
Civil Fines, Penalties, Forfeitures, & Judgments	SF	13.5	13.5	3.7	75.3
Interest and Investment Income	SF	102.1	102.1	50.2	55.9
Other Revenues	SF	-		20.3	29.7
Total Revenues		<u>14,016.7</u>	<u>14,223.0</u>	<u>13,285.0</u>	<u>12,678.8</u>
EXPENDITURES - See Note 3					
Operating Expenditures					
Sport Fish	SF	14,846.0	10,821.0	11,655.0	11,509.9
Retained Sales Commissions	SF	<u>729.2</u>	<u>729.2</u>	<u>731.4</u>	<u>716.4</u>
Total Operating Expenditures		<u>15,575.2</u>	<u>11,550.2</u>	<u>12,386.4</u>	<u>12,226.3</u>
			Unspent & Unreserved FGF Authority at 7/1/16		
Capital Expenditures					
AKSAS AR APGRP BFY					
CHAPTER 2 4SLA 2017					
F2RK 2017 SF Recreational Boating & Angler Access	SF	50.0	775.0		
CHAPTER 17 SLA 2012					
43687 F2RT 2013 SF Recreational Boating Access	SF	48.0	111.0	17.0	
CHAPTER 5 FSSLA 2011					
43663 F2RT 2012 SF Recreational Boating Access	SF			5.3	6.1
CHAPTER 43 SLA 2010					
43648 F2RT 2011 SF Recreational Boating Access	SF	130.6	130.6	1.3	30.3
CHAPTER 15 SLA 2009					
43621 F2RT 2010 SF Recreational Boating Access	SF	53.9	53.9	106.4	-
CHAPTER 29 SLA 2008					
43558 termed F&G Licensing Program Improvements	SF				16.7
43595 F2RT 2009 SF Recreational Boating Access	SF	1.9	1.9	11.7	0.4
CHAPTER 30 SLA 2007					
43466 termed SF & Recreational Boating Access	SF				83.2
CHAPTER 82 SLA 2006					
43394 termed SF & Rec.Boating Access Projects	SF				4.0
CHAPTER 82 SLA 2003					
43588 F2RW 2004 SF & Rec.Boating & Non-boating Access	SF			6.3	6.7
CHAPTER 139 SLA 1998					
43382 F2NY 2002 Non-boating SF Angler Access Projects	SF				-
Total Capital Expenditures		<u>284.4</u>	<u>1,072.4</u>	<u>124.4</u>	<u>30.7</u>
Total Expenditures		<u>15,859.6</u>	<u>11,674.6</u>	<u>12,417.1</u>	<u>12,395.9</u>
Net Change in Account Balance	SF	(1,842.9)	2,548.4	867.9	282.9
Account Balance - Beginning of Year	SF	<u>12,632.3</u>	<u>10,083.9</u>	<u>9,216.0</u>	<u>8,933.1</u>
Account Balance - End of Year	SF	<u>10,789.4</u>	<u>12,632.3</u>	<u>10,083.9</u>	<u>9,216.0</u>

Note

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	<u>Division</u>	<u>FY 2017 Estimates</u>		<u>FY 2016 Actuals</u>	<u>FY 2015 Actuals</u>	<u>FY 2014 Actuals</u>
Division of Wildlife Conservation - Fund 1024						
REVENUES - See Note 2						
License Sales	WC	9,550.4		7,778.3	7,451.9	7,566.2
Permit Sales	WC	1,724.0		1,211.8	1,284.4	1,048.6
Civil Fines, Penalties, Forfeitures, & Judgments	WC	63.3		63.3	49.1	114.3
Interest and Investment Income	WC	37.2		37.2	19.9	13.0
Other Revenues	WC	497.9		497.9	582.6	535.1
Total Revenues		<u>11,872.8</u>		<u>9,588.5</u>	<u>9,387.9</u>	<u>9,277.2</u>
EXPENDITURES - See Note 3						
Operating Expenditures						
Wildlife Conservation	WC	9,100.0		8,721.2	8,936.8	8,505.9
Retained Sales Commissions	WC	227.3		227.3	224.3	235.0
Total Operating Expenditures		<u>9,327.3</u>	Unspent & Unreserved FGF Authority at 7/1/16	<u>8,948.5</u>	<u>9,161.1</u>	<u>8,740.9</u>
Capital Expenditures						
AKSAS AR APGRP BFY						
CHAPTER 38 SSSLA 2015						
F5SL 2016 Shooting Range Deferred Maintenance	WC	125.0	125.0			
CHAPTER 18 SLA 2014						
43142 F5HM 2015 Storage Structures for HE & Shooting Range	WC	87.2	87.2	112.5	0.3	
CHAPTER 17 SLA 2012						
43677 F52P 2013 WC Equip Replace/Upgrade for Wildlife	WC	82.9	82.9	112.1	4.9	
CHAPTER 43 SLA 2010						
43638 F5WR 2011 Economic Contribution of Wildlife to AK	WC		14.7		0.7	30.0
CHAPTER 29 SLA 2008						
43558 termed F&G Licensing Program Improvements	WC					16.7
CHAPTER 139 SLA 1998						
43375 F5JY 2002 Juneau Indoor Shooting Range	WC	10.0	40.0	14.6	-	14.7
CHAPTER 123 SLA 1996						
43426 termed Demo. Project-Post Logging Revegetation	WC					42.9
Total Capital Expenditures		<u>305.1</u>	<u>349.8</u>	<u>239.2</u>	<u>5.9</u>	<u>104.3</u>
Total Expenditures		<u>9,632.4</u>		<u>9,187.7</u>	<u>9,167.0</u>	<u>8,845.2</u>
Net Change in Account Balance	WC	2,240.4		400.8	220.9	432.0
Account Balance - Beginning of Year	WC	4,595.6		4,194.8	3,973.9	3,541.9
Account Balance - End of Year	WC	<u>6,836.0</u>		<u>4,595.6</u>	<u>4,194.8</u>	<u>3,973.9</u>

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		FY 2017 Estimates	FY 2016 Actuals	FY 2015 Actuals	FY 2014 Actuals
Division of Commercial Fisheries - Fund 3233					
REVENUES - See Note 2					
Civil Fines, Penalties, Forfeitures, & Judgments	CF	112.1	112.1	240.7	86.1
Interest and Investment Income	CF	16.1	16.1	8.7	10.9
Total Revenues		<u>128.2</u>	<u>128.2</u>	<u>249.4</u>	<u>97.0</u>
EXPENDITURES - See Note 3					
Operating Expenditures					
Commercial Fisheries - Statewide Fisheries Management	CF	201.6	140.4		
Commercial Fisheries - Special Projects	CF			148.3	199.0
Total Operating Expenditures		<u>201.6</u>	<u>140.4</u>	<u>148.3</u>	<u>199.0</u>
Total Expenditures		<u>201.6</u>	<u>140.4</u>	<u>148.3</u>	<u>199.0</u>
Net Change in Account Balance	CF	(73.4)	(12.2)	101.1	(102.0)
Account Balance - Beginning of Year	CF	<u>1,921.8</u>	<u>1,934.0</u>	<u>1,832.9</u>	<u>1,934.9</u>
Account Balance - End of Year	CF	<u>1,848.4</u>	<u>1,921.8</u>	<u>1,934.0</u>	<u>1,832.9</u>

Note

Through FY15, Fish and Game Fund authority (to spend from the Fish and Game Fund-Civil Fines, Penalties & Forfeitures subfund) was appropriated to the Commercial Fisheries Division Special Projects component. The budget components for the Commercial Fisheries Division were changed in FY16, and Fish and Game Fund authority was appropriated to the Statewide Fisheries Management component in FY16 .

Notes to the FY 2016 DRAFT 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 (IRIS fund 1024) and the Civil Fines, Penalties and Forfeitures subfund (IRIS fund 3233) only. The Fish and Game Revolving Fund is comprised of two separate accounts for the Divisions of Sport Fish and Wildlife Conservation. The Civil Fines, Penalties and Forfeitures subfund is a single account appropriated as Fish and Game Fund authority to the Division of Commercial Fisheries.

The Alaska Sport Fishing Enterprise Account (IRIS fund 1199) and the Criminal Fines, Penalties and Forfeitures subfund (IRIS fund 1134) are subfunds of the Fish and Game Fund in accordance with Alaska statutes that 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 deposited in the Alaska Sport Fishing Enterprise Account and pledged to pay principal and interest on the Sport Fishing Revenue Bonds issued in 2006 and refinanced in 2011. 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 is appropriated to the Division of Sport Fish for sport fish operations. 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 commercial fishing violations under 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 subfund of the Fish and Game Fund (IRIS fund 1134). The only appropriation made from the Criminal Fines subfund in recent years is a FY14 capital appropriation to the Department of Public Safety (DPS) for Alaska Wildlife Troopers Enforcement Activities. To date, no actual expenditures have been recorded to the DPS capital appropriation.

Note 2 – Revenues

Federal revenues have historically been collected in the Fish and Game Revolving Fund on a reimbursement basis. Beginning with FY16, federal revenues are recorded to IRIS Appropriation Units set up in the General Fund. The only federal revenues recorded to the Fish and Game Revolving Fund in FY16 were federal reimbursement revenues related to the liquidation of FY15 converted encumbrances recorded to IRIS fund 1024 prior to conversion. For purposes of this analysis, federal revenues and expenditures equal to the federal revenues were eliminated with a net zero effect on account balances.

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

Chapter 18, SLA 2016 (HB 137) increased the license fees for most sport fishing, hunting and trapping licenses, effective beginning with calendar year 2017 (January 1, 2017). FY17 license revenues for July through December 2016 equal actual revenues collected (and sold at the “old” prices). Estimates for January through June 2017 license revenues were developed using FY16 numbers of actual numbers of licenses sold from January through June 2016, multiplied by the “new” prices, and adjusted to exclude 2017 licenses sold prior to December 31, 2016 at the “old” [discounted] prices. The FY17 license revenue estimates exclude the sport fish facility surcharge revenues (discussed in Note 1 above) and the new Intensive Management Surcharge (discussed below).

The FY17 permit revenue estimate for the Division of Wildlife Conservation equals FY17 actual draw permit revenues plus FY17 estimated sanctuary access permit revenues equal to FY16 actual sanctuary access permit revenues. Draw permit revenues increased in FY17 due to a Board of Game decision to allow hunters to apply up to six times for the same hunt, and each draw application requires payment of a separate fee.

FY17 permit revenue estimate for the Division of Sport Fisheries equals FY17 estimated revenues for Chitna Dipnet permit fees which are new permit fees included in Chapter 18, SLA 2016 (HB 137).

Chapter 30 SLA 2016 (HB 41) re-instated the sport fishing operator license fee for fishing guides and fishing service operators that was in place until December 31, 2014. The FY17 revenue estimate for sport fishing guide license is \$174.2.

Chapter 18, SLA 2016 (HB 137) also established an Intensive Management Surcharge that adds \$10 to resident hunting license fees and \$30 to non-resident hunting license fees, effective in calendar year 2017. The statute also established a separate account in the Fish and Game Fund known as the Sustainable Wildlife Account. DFG has requested DOA/Division of Finance to establish a new subfund of the Fish and Game Fund for this separate account. That new IRIS fund has not yet been established and the Division of Wildlife Conservation did not receive additional Fish and Game Fund authority (or new fund source authority) in FY17 to expend the Intensive Management Surcharge. Accordingly, the FY17 license revenue estimates in this analysis exclude FY17 estimated Intensive Management Surcharge revenues of \$308.1.

FY17 revenue estimates for all other revenues equal the FY16 actual revenues for the Division of Sport Fish and Division of Wildlife Conservation accounts. FY17 revenue estimates equal FY16 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 FY17 operating expenditures funded from appropriated Fish and Game Fund authority and estimates of FY17 spending from unspent and unreserved balances of Fish and Game Fund authority in capital appropriations were provided by the Divisions of Sport Fish and Wildlife Conservation. The estimated FY17 operating expenditures amount equals appropriated Fish and Game Fund authority for the Division of Commercial Fisheries account.

Note 4 – Reserved Balances in Capital Appropriations

Fish and Game Fund authority is reserved on IRIS in some capital appropriations when the state match for federal grant(s) established in the appropriations has been and/or will be provided by an outside entity as "third party" or "in kind" match, and not from appropriated Fish and Game Fund authority.

Note 5 – Draft Status of Fish and Game Fund Account Analysis Report

The ending fund balance presented in the Fish and Game Fund Account Analysis Report is reconciled to the ending fund balance for the Fish and Game Fund as reported in the Comprehensive Annual Financial Report (CAFR). The CAFR is usually finalized by December 15 of the reporting year; however, for FY16 the CAFR is significantly delayed due to the implementation of IRIS. This report will remain in draft status until the Division of Legislative Audit has completed the CAFR audit and DOA/Finance has issued the final CAFR.