

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

All ADF&G - Funds 1024 & 3233

REVENUES	Division	FY2020	FY2019	FY2018	FY2017
		Estimates	Actuals	Actuals	Actuals
License Sales	SF/WC	26,981.3	28,190.4	26,777.7	23,092.0
Permit Sales	SF/WC	2,287.5	2,429.3	2,223.2	1,864.7
Boating and Angling Fees collected by DNR/Parks	SF	407.8	474.4	407.8	408.6
Civil Fines, Penalties, Forfeitures, & Judgments	SF/WC/CF	116.4	112.4	105.6	139.0
Interest and Investment Income	SF/WC/CF	258.0	856.0	268.0	136.6
Other Revenues	SF/WC	1,725.7	1,837.6	1,716.3	1,627.9
Total Revenues		31,776.7	33,900.1	31,498.6	27,268.8

EXPENDITURES

Operating Expenditures

Sport Fish	SF	19,013.1	18,336.8	17,870.4	13,974.0
Wildlife Conservation	WC	12,792.1	12,491.7	12,442.8	9,716.7
Commercial Fisheries	CF	252.0	282.1	231.7	193.9
Retained Sales Commissions	SF/WC	1,077.5	1,077.5	1,085.3	974.9
Total Operating Expenditures		33,134.7	32,188.1	31,630.2	24,859.5

Capital Expenditures

SLA APPR	APGRP	APPR Name	Division	FY2020 Estimates	Unspent & Unreserved FGF Authority	FY2019 Actuals	FY2018 Actuals	FY2017 Actuals
Chapter 19 SLA 2018								
110219024	F2CL	SF Hatchery Facility Upgrades and Improvements - Crystal Lake ¹	SF	1,500.0	1,500.0	-	-	-
Chapter 19 SLA 2018								
112190024	F2RO	SF Recreational Boating and Angler Access	SF	750.0	750.0	-	-	-
Chapter 1 SLA 2017								
112180024	F2RN	SF Recreational Boating and Angler Access	SF	-	173.2	9.8	-	-
Chapter 24 SLA 2017								
112170024	F2RK	SF Recreational Boating & Angler Access	SF	132.4	132.4	-	-	-
Chapter 17 SLA 2012								
114359524/43687	F2RT	SF Recreational Boating Access	SF	-	177.4	47.2	101.5	-
Chapter 5 SLA 2011								
114359524/43663	F2RT	SF Recreational Boating Access	SF	-	1.1	21.2	-	-
Chapter 43 SLA 2010								
114359524/43648	F2RT	SF Recreational Boating Access	SF	-	11.1	40.1	7.7	34.1
Chapter 15 SLA 2009								
114359524/43621	F2RT	SF Recreational Boating Access	SF	-	12.3	27.0	78.0	9.5
Chapter 29 SLA 2008								
114359524/43595	F2RT	SF Recreational Boating Access	SF	-	-	-	-	1.2
Chapter 19 SLA 2018								
113190024/	F1FO	Vessels & Aircraft Maintenance Repair & Upgrade	WC	50.0	76.7	-	-	-
Chapter 19 SLA 2018								
115190024/	F5WM	Wildlife Mgt Research and Hunting Access Sppt	WC	800.0	1,540.2	77.7	-	-
CHAPTER 1 SLA 2017								
115170024/	F5WX	Wildlife Mgt Research and Hunting Access Sppt	WC	1,223.4	1,307.8	756.0	557.0	-
CHAPTER 38 SLA 2015								
114315224/	F5SL	Shooting Range Deferred Maintenance	WC	-	-	68.7	49.2	7.0
CHAPTER 18 SLA 2014								
/43142	F5HM	Storage Structures for HE & Shooting Range	WC	-	-	-	-	87.2
CHAPTER 17 SLA 2012								
114367724/43677	F52P	WC Equipment Replace/Upgrade for Wildlife	WC	-	-	-	-	82.9
CHAPTER 43 SLA 2010								
114363824/43638	F5WR	Economic Contribution of Wildlife to AK	WC	-	30.0	-	-	-
CHAPTER 139 SLA 1998								
114337524/43375	F5JY	Juneau Indoor Shooting Range	WC	-	14.9	-	25.0	-
Chapter 19 SLA 2018								
111190033	F1FO	Vessels & Aircraft Maintenance Repair & Upgrade	CF	-	8.7	190.3	-	-
Total Capital Expenditures				4,455.8	5,735.8	1,238.0	818.4	221.9
Total Expenditures				37,590.5		33,426.1	32,448.6	25,081.4

Net Change in Account Balances	(5,813.8)	474.0	(950.0)	2,187.4
Total Account Balances - Beginning of Year	19,144.0	18,670.0	19,620.0	17,432.6
Total Account Balances - End of Year	13,330.2	19,144.0	18,670.0	19,620.0

Total Account Balances - End of Year - Fish and Game Fund Analysis

19,144.0

Division of Sport Fish - Fund 1024

				FY2020	FY2019	FY2018	FY2017		
REVENUES				Division	Estimates	Actuals	Actuals	Actuals	
			License Sales	SF	16,447.0	16,611.0	16,507.3	13,674.8	
			Permit Sales	SF	96.7	121.1	96.7	65.9	
			Boating and Angling Fees collected by DNR/Parks	SF	407.8	474.4	407.8	408.6	
			Civil Fines, Penalties, Forfeitures, & Judgments	SF	10.0	-	-	8.8	
			Interest and Investment Income	SF	142.4	445.8	143.2	69.2	
			Other Revenues	SF	832.1	789.3	832.2	742.7	
			TOTAL REVENUES		17,936.0	18,441.6	17,987.2	14,970.0	
EXPENDITURES									
Operating Expenditures									
			Sport Fish	SF	19,013.1	18,336.8	17,870.4	13,974.0	
			Retained Sales Commissions	SF	788.2	788.2	816.1	740.9	
			Total Operating Expenditures		19,801.3	19,125.0	18,686.5	14,714.9	
Capital Expenditures									
SLA	APPR (IRIS/AKSAS)	APGRP	APPR Name	Division	FY2020 Estimates	Unspent & Unreserved FGF Authority	FY2019 Actuals	FY2018 Actuals	FY2017 Actuals
Chapter 19 SLA 2018									
	110219024	F2CL	SF Hatchery Facility Upgrades and Improvements - Crystal Lake**	SF	1,500.00	1,500.0	-	-	-
Chapter 19 SLA 2018									
	112190024	F2RO	SF Recreational Boating and Angler Access	SF	750.0	750.0	-	-	-
Chapter 1 SLA 2017									
	112180024	F2RN	SF Recreational Boating and Angler Access	SF		173.2	9.8	-	-
Chapter 24 SLA 2017									
	112170024	F2RK	SF Recreational Boating & Angler Access	SF	132.4	132.4	-	-	-
Chapter 17 SLA 2012									
	114359524/43687	F2RT	SF Recreational Boating Access	SF	-	177.4	47.2	101.5	-
Chapter 5 SLA 2011									
	114359524/43663	F2RT	SF Recreational Boating Access	SF	-	1.1	21.2	-	-
Chapter 43 SLA 2010									
	114359524/43648	F2RT	SF Recreational Boating Access	SF	-	11.1	40.1	7.7	34.1
Chapter 15 SLA 2009									
	114359524/43621	F2RT	SF Recreational Boating Access	SF	-	12.3	27.0	78.0	9.5
Chapter 29 SLA 2008									
	114359524/43595	F2RT	SF Recreational Boating Access	SF	-	-	-	-	1.2
			Total Capital Expenditures		2,382.4	2,757.5	145.3	187.2	44.8
			TOTAL EXPENDITURES		22,183.7		19,270.3	18,873.7	14,759.7
			Net Change in Account Balance	SF	(4,247.7)		(828.7)	(886.5)	210.3
			Account Balance - Beginning of Year	SF	8,594.0		9,422.7	10,309.2	10,098.9
			Account Balance - End of Year	SF	4,346.3		8,594.0	9,422.7	10,309.2

Division of Wildlife Conservation - Fund 1024
REVENUES

		FY2020	FY2019	FY2018	FY2017
	Division	Estimates	Actuals	Actuals	Actuals
License Sales	WC	10,534.3	11,579.4	10,270.4	9,417.2
Permit Sales	WC	2,190.8	2,308.2	2,126.5	1,798.8
Civil Fines, Penalties, Forfeitures, & Judgments	WC	1.4	7.8	1.4	58.8
Interest and Investment Income	WC	110.6	370.2	106.6	56.5
Other Revenues	WC	893.6	1,048.3	884.1	885.2
TOTAL REVENUES		13,730.7	15,313.9	13,389.0	12,216.5

EXPENDITURES

Operating Expenditures

Wildlife Conservation	WC	12,792.1	12,491.7	12,442.8	9,716.7
Retained Sales Commissions	WC	289.3	289.3	269.2	234.0
Total Operating Expenditures		13,081.4	12,781.0	12,712.0	9,950.7

Capital Expenditures

SLA	APPR (IRIS/AKSAS)	APGRP	APPR Name	Division	FY2020	Unspent & Unreserved FGF Authority	FY2019	FY2018	FY2017
					Estimates		Actuals	Actuals	Actuals
Chapter 19 SLA 2018									
113190024		F1FO	Vessels & Aircraft Maintenance Repair & Upgrade	WC	50.0	76.7	-	-	-
Chapter 19 SLA 2018									
115190024		F5WM	Wildlife Mgt Research and Hunting Access Sppt	WC	800.0	1,540.2	77.7	-	-
CHAPTER 1 SLA 2017									
115170024/		F5WX	Wildlife Mgt Research and Hunting Access Sppt	WC	1,223.4	1,307.8	756.0	557.0	-
CHAPTER 38 SLA 2015									
114315224/		F5SL	Shooting Range Deferred Maintenance	WC	-	-	68.7	49.2	7.0
CHAPTER 18 SLA 2014									
/43142		F5HM	Storage Structures for HE & Shooting Range	WC	-	-	-	-	87.2
CHAPTER 17 SLA 2012									
114367724/43677		F52P	WC Equipment Replace/Upgrade for Wildlife	WC	-	-	-	-	82.9
CHAPTER 43 SLA 2010									
114363824/43638		F5WR	Economic Contribution of Wildlife to AK	WC	-	30.0	-	-	-
CHAPTER 139 SLA 1998									
114337524/43375		F5JY	Juneau Indoor Shooting Range	WC	-	14.9	-	25.0	-
Total Capital Expenditures					2,073.4	2,969.6	902.4	631.2	177.1
TOTAL EXPENDITURES					15,154.8		13,683.4	13,343.2	10,127.8

Net Change in Account Balance

Account Balance - Beginning of Year	WC	(1,424.1)	1,630.5	2,265.7	2,088.7
Account Balance - End of Year	WC	8,491.8	6,861.3	4,595.6	4,194.8
	WC	7,067.7	8,491.8	6,861.3	6,283.5

Division of Commercial Fisheries - Fund 3233

				FY2020	FY2019	FY2018	FY2017		
REVENUES				Division	Estimates	Actuals	Actuals	Actuals	
Civil Fines, Penalties, Forfeitures, & Judgments				CF	105.0	104.6	104.2	71.4	
Interest and Investment Income				CF	5.0	40.0	18.2	10.9	
TOTAL REVENUES					110.0	144.6	122.4	82.3	
EXPENDITURES									
Operating Expenditures									
Commercial Fisheries - Statewide Fisheries Management				CF	252.0	282.1	231.7	193.9	
Total Operating Expenditures					252.0	282.1	231.7	193.9	
Capital Expenditures									
SLA	APPR (IRIS/AKSAS)	APGRP	APPR Name	Division	FY2020 Estimates	Unspent & Unreserved FGF Authority	FY2019 Actuals	FY2018 Actuals	FY2017 Actuals
Chapter 19 SLA 2018									
111190033		F1FO	Vessels & Aircraft Maintenance Repair & Upgrade	CF		8.7	190.3	-	-
Total Capital Expenditures					-	8.7	190.3	-	-
TOTAL EXPENDITURES					252.0		472.4	231.7	193.9
Net Change in Account Balance				CF	(142.0)		(327.8)	(109.3)	(12.2)
Account Balance - Beginning of Year				CF	1,484.7		1,812.5	1,921.8	1,934.0
Account Balance - End of Year				CF	1,342.7		1,484.7	1,812.5	1,921.8

¹ Expenditures for this project are currently on hold

Budget and Fiscal Notes

FY 2019

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.

Beginning in FY17, with no conversion activity, there were zero dollars recorded for federal revenues in the Fish and Game Fund.

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.

Retained sales revenue and expenditures are required to be reported under Generally Accepted Accounting Principles (GAAP) and have a net zero effect on the financials. 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. The commissions vendors receive reduce the amount of revenue collected by Alaska Department of Fish and Game and is therefore an expense to the department. See note three for further explanation.

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 FY20 operating expenditures funded from appropriated Fish and Game Fund authority and estimates of spending from unspent and unreserved balances of Fish and Game Fund authority in capital appropriations were provided by the Divisions of Sport Fish, Wildlife Conservation and Commercial Fisheries.

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.