

## IOWA FISH & WILDLIFE TRUST FUND

### TRUST FUND INFORMATION

Law Enforcement, Fisheries, Wildlife, and Public Safety Programs are delivered to the citizens of Iowa by dedicated professional field staff. The funds to support these programs come from a combination of hunting and fishing license sales, federal excise tax dollars, and fishing and hunting habitat stamp fees detailed above. Combined fishing, hunting and wildlife associated recreation contributes at least \$1.5 billion in economic activity to Iowa's economy each year. (*2001 National Survey of Fishing, Hunting and Wildlife Associated Recreation.*) Research, management, and education are designed to benefit fishing, hunting, and outdoor safety. To improve these benefits, the DNR engages partnerships with interested citizens. Soil and nutrient conservation, clean water, preservation of our natural areas, quality recreation, and Iowa's economy all benefit from the Fish and Game Protection Fund.

The Fish and Game Protection Fund was first created under the provisions of Public Act 456.A Section 107.17 in the 1930s. The state Fish and Game Protection Fund consists of all moneys accruing from license fees and all other sources of revenue arising under the fish and wildlife programs. A large portion of this money is used to draw and match federal funds allocated from the Pittman-Robertson Wildlife Restoration Federal Aid excise tax, the Dingell-Johnson Fisheries Federal Aid excise tax, and other similar programs. The DNR receives three dollars from these federal aid programs for every dollar it puts into programs from license fees and other state sources.

The purpose of the Trust Fund act was to provide the Iowa Department of Natural Resources (DNR) with a source of income that would help fund the operation of the DNR's Fisheries, Wildlife and Law Enforcement programs. The fund, often called the Fish & Wildlife Trust Fund, provides revenues for habitat management, research, enforcement of fishing and hunting laws, and acquisition of lands to be used for hunting and fishing purposes.

**General Hunting and Fishing License Fees:** This category includes all hunting and fishing licenses, deer and turkey permits, commercial fishing licenses, and several miscellaneous licenses such as private fish hatchery licenses, bait dealer licenses, etc.

**Wildlife Habitat Stamps:** In addition to a license, hunters and trappers are also required to purchase Wildlife Habitat Stamps. Proceeds from the stamps are earmarked for the acquisition and development of wildlife habitat. Fifty percent of the revenue is made available to county conservation boards on a 75%/25% cost-share basis for habitat acquisition and development at the county level.

**State Waterfowl Stamps:** The revenue from these stamps is used for the purpose of protecting and propagating migratory waterfowl and for the acquisition, development, restoration, maintenance and preservation of wetlands. Fifteen percent is made available to Ducks Unlimited for Canada projects.

**Trout Stamps:** The revenues from this stamp are used exclusively to stock state trout streams designated by the commission.

**Nongame Checkoff:** An income tax checkoff for nongame has been established, with a policy of using all those funds for the purposes of preserving, protecting, perpetuating and enhancing nongame wildlife in the state.

**Pittman-Robertson Wildlife Restoration Federal Aid:** This revenue is derived from an 11% federal excise tax on hunting arms and ammunition. It is apportioned to the states using a formula based both on land area and number of paid hunting licenses sold. This must be matched on a 75% federal/25% state basis. Projects may include wildlife area operations, wildlife research, land acquisition, and wildlife habitat development. All projects must be approved by the US Fish & Wildlife Service.

**Hunter Safety Federal Aid:** The Fish & Game Trust Fund also receives federal aid for hunter safety from a federal excise tax on small arms and ammunition, using a 75% federal/25% state match formula. Iowa has followed a consistent practice of using about one-half for hunter safety and the remainder for wildlife operations and research.

**Dingell-Johnson Fisheries Federal Aid:** This revenue is collected through a 10% federal excise tax on fishing equipment, and is distributed to the state on a formula based on land size and number of paid fishing licenses sold. In the early 1980's, the **Wallop-Breaux** program was established. The original excise tax was expanded to cover imported fishing gear, boats and motors. The combination of these two programs fund fisheries-related research, management, habitat acquisition and development. It can also be used for hatchery construction, aquatic education, boating access, fisheries management, operations and capitals. A minimum of 15% must be spent on boat accounts.

**Miscellaneous Sources of Revenue for the Trust Fund:** Boating Safety Funds; Agricultural Lease Income; Liquidated Damages; Controlled Hunting Fees; Ducks Unlimited Marsh Program; Turkey Sales; Interest; Corps Reservoir Agricultural Leases; Timber Sales; Concession Income; Fish Restitution (from fish kills); Sale of Used Equipment; Sale of Publications; etc.

**The DNR Wildlife, Fisheries, and Law Enforcement Bureaus do not use Iowa General Funds; they are funded entirely through the Fish and Wildlife Trust Fund.**

## FWTF

FISH AND WILDLIFE TRUST FUND REVENUE PROJECTION	FY07 ACTUAL	FY08 ACTUAL	FY09 ACTUAL	FY10 ACTUAL	FY11 PROJTN	FY12 PROJTN	FY13 PROJTN	FY14 PROJTN	FY15 PROJTN
BALANCE FORWARD	\$5,836,151	\$6,299,664	\$3,133,589	\$8,324,568	\$9,393,971	\$8,017,554	\$5,473,783	\$1,762,658	-\$3,115,821
FEDERAL AID	\$9,683,389	\$11,326,011	\$12,286,660	\$7,350,700	\$12,286,660	\$12,286,660	\$12,286,660	\$12,286,660	\$12,286,660
FEDERAL CAPITALS	\$3,312,855	\$3,829,628	\$5,009,590	\$2,329,980	\$3,829,628	\$3,829,628	\$3,829,628	\$3,829,628	\$3,829,628
BOAT REG TRANSF	\$6,229,611	\$812,672	\$399,907	\$427,630	\$2,466,667	\$2,466,667	\$2,466,667	\$2,466,667	\$2,466,667
SNOW MOBILE TRANSFER	\$100,000	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
ATV TRANSFER	\$100,000	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
OTHER TRANSF	\$60,529	\$285,726	\$4,895,822	\$888,435	\$287,165	\$287,165	\$287,165	\$287,165	\$287,165
INTEREST INCOME	\$335,994	\$347,048	\$97,076	\$39,613	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
DEER LICENCE FEES	\$8,913,508	\$9,020,583	\$10,186,578	\$7,765,767	\$11,520,583	\$11,520,583	\$11,520,583	\$11,520,583	\$11,520,583
TURKEY LIC FEES	\$1,426,665	\$1,396,571	\$1,413,894	\$321,683	\$1,396,571	\$1,396,571	\$1,396,571	\$1,396,571	\$1,396,571
DUCK STAMPS	\$253,836	\$255,392	\$243,475	\$208,759	\$255,392	\$255,392	\$255,392	\$255,392	\$255,392
HUNTING/FISHING LIC FEES	\$13,158,781	\$12,192,737	\$12,574,097	\$7,063,052	\$13,174,097	\$13,174,097	\$13,174,097	\$13,174,097	\$13,174,097
OTHER LIC FEES	\$134,465	\$91,217	\$68,929	\$42,784	\$91,217	\$91,217	\$91,217	\$91,217	\$91,217
CONTROLLED HUNTING	\$21,215	\$26,135	\$24,920	\$9,665	\$26,135	\$26,135	\$26,135	\$26,135	\$26,135
SALE OF ART	\$7,227	\$4,365	\$7,112	\$3,031	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365
TROUT STAMPS	\$367,485	\$318,737	\$411,300	\$209,352	\$318,737	\$318,737	\$318,737	\$318,737	\$318,737
FISH HABITAT FEE	\$981,244	\$879,123	\$1,073,595	\$374,329	\$879,123	\$879,123	\$879,123	\$879,123	\$879,123
NONGAME CERTIFICATES	\$815	\$485	\$585	\$390	\$485	\$485	\$485	\$485	\$485
HABITAT STAMPS	\$1,902,971	\$2,454,818	\$2,347,298	\$1,780,530	\$2,454,818	\$2,454,818	\$2,454,818	\$2,454,818	\$2,454,818
REFUNDS	\$643,442	\$250,070	\$503,486	\$94,515	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
TURKEY TRADE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SALE OF JUNK	\$2,491	\$3,629	\$20,669	\$643	\$3,629	\$3,629	\$3,629	\$3,629	\$3,629
BOAT DOCKS	\$0	\$273,554	\$218,740	\$34,375	\$218,000	\$218,000	\$218,000	\$218,000	\$218,000
SALE OF WOOD HAY ETC	\$144,935	\$199,676	\$1,098	\$100,266	\$199,676	\$199,676	\$199,676	\$199,676	\$199,676
LAND MGT INCOME	\$683,016	\$1,024,784	\$943,603	\$1,031,341	\$943,603	\$943,603	\$943,603	\$943,603	\$943,603
PRAIRIE SEED SALES	\$10,545	\$0	\$0	\$281	\$0	\$0	\$0	\$0	\$0
SALE OF PUBLICATIONS	\$0	\$621	\$604	\$714	\$621	\$621	\$621	\$621	\$621
DONATIONS	\$1,110	-\$165,834	-\$60,556	\$265,405	\$8,686	\$8,686	\$8,686	\$8,686	\$8,686
PRAIRIE HABITAT CHECKOFF	\$176,299	\$301,982	\$103,404	\$48,391	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
CHICKADEE CHECK OFF	\$109,514	\$120,460	\$112,041	\$31,523	\$120,460	\$120,460	\$120,460	\$120,460	\$120,460
MISCL	\$206,311	\$161,597	\$95,400	\$89,031	\$217,151	\$217,151	\$217,151	\$217,151	\$217,151
FINES/PENALTIES	\$257,200	\$302,588	\$257,762	\$245,787	\$302,588	\$302,588	\$302,588	\$302,588	\$302,588
TOTAL FISH & WILDLIFE REVENUE	\$55,061,604	\$52,214,039	\$56,570,678	\$39,082,540	\$61,300,028	\$59,923,611	\$57,379,840	\$53,668,715	
FISH & WILDLIFE EXPENDITURES									
OPERATIONS	\$34,929,420	\$37,626,733	\$36,923,673	\$22,106,106	\$38,793,154	\$38,793,154	\$38,793,154	\$38,793,154	\$38,793,154
5% SALARY ADJUSTMENT	\$0	\$0	\$0	\$0	\$1,167,354	\$2,334,708	\$3,502,062	\$4,669,415	
CAPITALS	\$13,832,520	\$11,453,717	\$11,322,437	\$7,582,463	\$13,321,966	\$13,321,966	\$13,321,966	\$13,321,966	
TOTAL FISH & WILDLIFE EXP	\$48,761,940	\$49,080,450	\$48,246,110	\$29,688,569	\$53,282,474	\$54,449,828	\$55,617,182	\$56,784,535	

Division Management		FY 10 Budget	FY 10 Budget To Date	FY 10 Actual To Date	FY 10 Budget Less Actual	
<b>FY 10 THRU FEBRUARY</b>						
<b>REVENUES</b>						
General Fund		\$241,068	\$154,840	\$161,640		(\$6,801)
Fish and Wildlife Trust Fund		\$595,726	\$382,639	\$333,257		\$49,382
<b>TOTAL REVENUES</b>		<b>\$836,793</b>	<b>\$537,479</b>	<b>\$494,898</b>		<b>\$42,581 0</b>
<b>EXPENSES</b>						
FTE		5.00	3.21	3.00		0.21
Non-Permanent Included in FTE		0.00	0.00	0.00		0.00
Personal Services	101	\$551,657	\$354,334	\$323,281		\$31,053
Permanent		\$516,657	\$331,853	\$323,281		\$8,572
Non-Permanent		\$35,000	\$22,481	\$0		\$22,481
Personal Travel In-State	202	\$10,000	\$6,423	\$4,908		\$1,515
State Vehicle	203	\$1,000	\$642	\$466		\$176
Depreciation	204	\$0	\$0	\$0		\$0
Pers. Travel Out	205	\$8,000	\$5,138	\$0		\$5,138
Office Supplies	301	\$90,000	\$57,808	\$19,284		\$38,524
Facility Main. Sup	302	\$1,000	\$642	\$34		\$608
Equip. Maint.	303	\$2,000	\$1,285	\$0		\$1,285
Prof Supplies	304	\$0	\$0	\$0		\$0
Ag Supplies	307	\$0	\$0	\$0		\$0
Other Supply	308	\$1,000	\$642	\$47		\$595
Print & Binding	309	\$1,000	\$642	\$595		\$47
Uniforms	312	\$0	\$0	\$0		\$0
Postage	313	\$200	\$128	\$0		\$128
Communications	401	\$4,300	\$2,762	\$4,248		(\$1,486)
Rentals	402	\$0	\$0	\$0		\$0
Utilities	403	\$0	\$0	\$0		\$0
Prof. Services	405	\$10,000	\$6,423	\$4,926		\$1,497
Outside Services	406	\$46,000	\$29,546	\$58,198		(\$28,652)
Intra-State Transfers	407	\$0	\$0	\$0		\$0
Adver. Publishing	408	\$0	\$0	\$0		\$0
Auditors Reimbursement	412	\$0	\$0	\$0		\$0
Reimbursement	414	\$1,000	\$642	\$80		\$562
ITS Reimbursement	416	\$0	\$0	\$332		(\$332)
Equipment Inventoriable	501	\$5,000	\$3,212	\$0		\$3,212
Equipment Non Inventoriable	503	\$2,000	\$1,285	\$0		\$1,285
IT Hardware	510	\$0	\$0	\$269		(\$269)
Other Expenses	602	\$60,000	\$38,538	\$32,873		\$5,665
Securities	604	\$0	\$0	\$0		\$0
Licenses	701	\$0	\$0	\$0		\$0
State Aid	801	\$0	\$0	\$0		\$0
Capitals	901	\$0	\$0	\$0		\$0
July/Aug. Expense		\$0	\$0	\$0		\$0
Indirects		\$77,397	\$49,713	\$45,356		\$4,357
1-5% Reduction		(\$26,317)	(\$16,904)			(\$16,904)
Furlough Reduction		(\$8,444)	(\$5,424)			(\$5,424)
<b>TOTAL EXPENSES</b>		<b>\$836,793</b>	<b>\$537,479</b>	<b>\$494,898</b>		<b>\$42,581 0</b>
		\$0	\$0	\$0		\$0

Law Enforcement		FY 10 Budget	FY 10 Budget To Date	FY 10 Actual To Date	FY 10 Budget Less Actual	
<b>FY 10 THRU FEBRUARY</b>						
<b>REVENUES</b>						
Fish and Wildlife Trust Fund		\$11,421,968	\$7,336,418	\$6,989,042	\$347,376	
<b>TOTAL REVENUES</b>		\$11,421,968	\$7,336,418	\$6,989,042	\$347,376	0
<b>EXPENSES</b>						
FTE		108.80	69.88	63.65	6.23	
Non-Permanent Included in FTE		15.80	10.15	9.78	0.37	
Personal Services	101	\$7,847,491	\$5,040,504	\$5,139,917	(\$99,414)	
Permanent		\$7,394,692	\$4,749,668	\$4,846,404	(\$96,737)	
Non-Permanent		\$452,799	\$290,836	\$293,513	(\$2,677)	
Personal Travel In-State	202	\$256,500	\$164,752	\$65,739	\$99,013	
State Vehicle	203	\$637,009	\$409,156	\$366,552	\$42,604	
Depreciation	204	\$366,252	\$235,246	(\$50,646)	\$285,892	
Pers. Travel Out	205	\$29,800	\$19,141	\$4,630	\$14,511	
Office Supplies	301	\$45,416	\$29,171	\$33,053	(\$3,882)	
Facility Main. Sup	302	\$17,300	\$11,112	\$27,190	(\$16,079)	
Equip. Maint.	303	\$160,150	\$102,866	\$90,385	\$12,481	
Prof Supplies	304	\$0	\$0	\$0	\$0	
Ag Supplies	307	\$0	\$0	\$0	\$0	
Other Supply	308	\$152,320	\$97,836	\$138,934	(\$41,097)	
Print & Binding	309	\$123,500	\$79,325	\$40,883	\$38,442	
Uniforms	312	\$59,550	\$38,249	\$19,945	\$18,304	
Postage	313	\$8,500	\$5,460	\$1,704	\$3,756	
Communications	401	\$116,850	\$75,054	\$73,256	\$1,798	
Rentals	402	\$17,300	\$11,112	\$4,598	\$6,514	
Utilities	403	\$22,070	\$14,176	\$15,264	(\$1,088)	
Prof. Services	405	\$0	\$0	\$0	\$0	
Outside Services	406	\$45,008	\$28,909	\$30,852	(\$1,943)	
Intra-State Transfers	407	\$0	\$0	\$0	\$0	
Adver. Publishing	408	\$0	\$0	\$21,404	(\$21,404)	
Auditors Reimbursement	412	\$0	\$0	\$0	\$0	
Reimbursement	414	\$3,100	\$1,991	\$14,249	(\$12,258)	
ITS Reimbursement	416	\$0	\$0	\$20,038	(\$20,038)	
Equipment Inventoriable	501	\$304,579	\$195,633	\$166,644	\$28,990	
Equipment Non Inventoriable	503	\$105,270	\$67,616	\$36,722	\$30,894	
IT Hardware	510	\$0	\$0	\$5,682	(\$5,682)	
Other Expenses	602	\$3,000	\$1,927	\$918	\$1,009	
Securities	604	\$0	\$0	\$0	\$0	
Licenses	701	\$0	\$0	\$0	\$0	
State Aid	801	\$0	\$0	\$0	\$0	
Capitals	901	\$0	\$0	\$0	\$0	
July/Aug. Expense		\$0	\$0	\$0	\$0	
Indirects		\$1,101,003	\$707,183	\$721,130	(\$13,948)	
<b>TOTAL EXPENSES</b>		\$11,421,968	\$7,336,418	\$6,989,042	\$347,376	0
		\$0	\$0	\$0	(\$0)	

Fisheries Bureau		FY 10 Budget	FY 10 Budget To Date	FY 10 Actual To Date	FY 10 Budget Less Actual	
<b>FY 10 THRU FEBRUARY</b>						
<b>REVENUES</b>						
Fish and Wildlife Trust Fund		\$10,049,086	\$6,454,605	\$6,058,714	\$395,891	
Federal		\$0	\$0	\$0	\$0	
<b>TOTAL REVENUES</b>		\$10,049,086	\$6,454,605	\$6,058,714	\$395,891	0
<b>EXPENSES</b>						
FTE		117.09	75.21	64.35	10.86	
Non-Permanent Included in FTE		26.29	16.89	10.44	6.45	
Personal Services	101	\$6,979,180	\$4,482,781	\$4,576,790	(\$94,009)	
Permanent		\$6,675,742	\$4,287,880	\$4,269,919	\$17,962	
Non-Permanent		\$303,438	\$194,901	\$306,871	(\$111,970)	
Personal Travel In-State	202	\$72,646	\$46,661	\$18,868	\$27,793	
State Vehicle	203	\$195,940	\$125,854	\$92,782	\$33,072	
Depreciation	204	\$208,150	\$133,696	(\$7,627)	\$141,323	
Pers. Travel Out	205	\$20,000	\$12,846	\$2,840	\$10,006	
Office Supplies	301	\$24,608	\$15,806	\$6,975	\$8,831	
Facility Main. Sup	302	\$86,947	\$55,847	\$24,985	\$30,861	
Equip. Maint.	303	\$143,300	\$92,043	\$91,940	\$103	
Prof Supplies	304	\$0	\$0	\$0	\$0	
Ag Supplies	307	\$386,743	\$248,408	\$156,884	\$91,524	
Other Supply	308	\$52,033	\$33,421	\$46,814	(\$13,393)	
Print & Binding	309	\$88,000	\$56,523	\$66,275	(\$9,752)	
Uniforms	312	\$19,000	\$12,204	\$11,830	\$373	
Postage	313	\$30,075	\$19,317	\$5,197	\$14,121	
Communications	401	\$66,050	\$42,424	\$30,836	\$11,588	
Rentals	402	\$27,410	\$17,606	\$19,046	(\$1,440)	
Utilities	403	\$221,100	\$142,014	\$100,511	\$41,503	
Prof. Services	405	\$189,000	\$121,396	\$21,038	\$100,359	
Outside Services	406	\$37,600	\$24,151	\$72,941	(\$48,791)	
Intra-State Transfers	407	\$0	\$0	\$0	\$0	
Adver. Publishing	408	\$112,500	\$72,260	\$18,745	\$53,514	
Auditors Reimbursement	412	\$0	\$0	\$0	\$0	
Reimbursement	414	\$1,625	\$1,044	\$3,862	(\$2,818)	
ITS Reimbursement	416	\$0	\$0	\$1,413	(\$1,413)	
Equipment Inventoriable	501	\$65,000	\$41,750	\$0	\$41,750	
Equipment Non Inventoriable	503	\$43,000	\$27,619	\$43,442	(\$15,823)	
IT Hardware	510	\$0	\$0	\$4,564	(\$4,564)	
Other Expenses	602	\$0	\$0	\$1,537	(\$1,537)	
Securities	604	\$0	\$0	\$0	\$0	
Licenses	701	\$0	\$0	\$4,101	(\$4,101)	
State Aid	801	\$0	\$0	\$0	\$0	
Capitals	901	\$0	\$0	\$0	\$0	
July/Aug. Expense		\$0	\$0	\$0	\$0	
Indirects		\$979,179	\$628,934	\$642,124	(\$13,189)	
<b>TOTAL EXPENSES</b>		\$10,049,086	\$6,454,605	\$6,058,714	\$395,891	0
		\$0	\$0	(\$0)	\$0	

Wildlife Bureau		FY 10 Budget	FY 10 Budget To Date	FY 10 Actual To Date	FY 10 Budget Less Actual	
<b>FY 10 THRU FEBRUARY</b>						
<b>REVENUES</b>						
Fish and Wildlife Trust Fund		\$13,593,775	\$8,731,386	\$7,679,439	\$1,051,947	
<b>TOTAL REVENUES</b>		<b>\$13,593,775</b>	<b>\$8,731,386</b>	<b>\$7,679,439</b>	<b>\$1,051,947</b>	<b>0</b>
<b>EXPENSES</b>						
FTE		133.64	85.84	78.92	6.94	
Non-Permanent Included in FTE		16.84	10.82	9.17	1.65	
Personal Services	101	\$9,287,504	\$5,965,435	\$5,722,889	\$242,546	
Permanent		\$8,489,983	\$5,453,181	\$5,317,189	\$135,993	
Non-Permanent		\$797,521	\$512,254	\$405,700	\$106,554	
Personal Travel In-State	202	\$172,611	\$110,869	\$46,748	\$64,121	
State Vehicle	203	\$392,000	\$251,785	\$190,291	\$61,493	
Depreciation	204	\$353,500	\$227,056	(\$87,877)	\$314,933	
Pers. Travel Out	205	\$22,000	\$14,131	\$4,864	\$9,267	
Office Supplies	301	\$57,350	\$36,836	\$12,548	\$24,288	
Facility Main. Sup	302	\$205,800	\$132,187	\$59,473	\$72,714	
Equip. Maint.	303	\$376,400	\$241,765	\$208,151	\$33,613	
Prof Supplies	304	\$500	\$321	\$0	\$321	
Ag Supplies	307	\$83,620	\$53,710	\$14,344	\$39,365	
Other Supply	308	\$79,050	\$50,774	\$59,731	(\$8,956)	
Print & Binding	309	\$64,750	\$41,589	\$78,503	(\$36,914)	
Uniforms	312	\$29,800	\$19,141	\$11,776	\$7,365	
Postage	313	\$35,900	\$23,059	\$4,093	\$18,966	
Communications	401	\$126,189	\$81,052	\$58,661	\$22,391	
Rentals	402	\$70,400	\$45,218	\$16,272	\$28,946	
Utilities	403	\$141,100	\$90,630	\$70,507	\$20,123	
Prof. Services	405	\$198,100	\$127,241	\$113,675	\$13,566	
Outside Services	406	\$456,900	\$293,470	\$256,397	\$37,073	
Intra-State Transfers	407	\$0	\$0	\$0	\$0	
Adver. Publishing	408	\$3,700	\$2,377	\$671	\$1,706	
Auditors Reimbursement	412	\$0	\$0	\$0	\$0	
Reimbursement	414	\$8,700	\$5,588	\$11,548	(\$5,960)	
ITS Reimbursement	416	\$150	\$96	\$1,342	(\$1,245)	
Equipment Inventoriable	501	\$85,039	\$54,621	\$5,400	\$49,221	
Equipment Non Inventoriable	503	\$31,275	\$20,088	\$4,940	\$15,148	
IT Hardware	510	\$6,400	\$4,111	\$2,261	\$1,850	
Other Expenses	602	\$2,000	\$1,285	\$7,553	(\$6,269)	
Securities	604	\$0	\$0	\$0	\$0	
Licenses	701	\$0	\$0	\$1,755	(\$1,755)	
State Aid	801	\$0	\$0	\$0	\$0	
Capitals	901	\$0	\$0	\$0	\$0	
July/Aug. Expense		\$0	\$0	\$0	\$0	
Indirects		\$1,303,037	\$836,951	\$802,921	\$34,029	
<b>TOTAL EXPENSES</b>		<b>\$13,593,775</b>	<b>\$8,731,386</b>	<b>\$7,679,439</b>	<b>\$1,051,947</b>	<b>0</b>
		\$0	\$0	(\$0)	\$0	