

# **Treasurer of State Budgets**

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# Treasurer of State

## Mission Statement

The mission of the Office of Treasurer of State is to keep the money safe.

## Description

The Office of the Treasurer of State functions as the state's cash manager. In that role, the office coordinates financial services used by state agencies. It receives and verifies all deposits and redeems all state warrants presented for payment. The office invests available operating fund balances and allocates investment income to participating funds. When necessary, the office may issue revenue anticipation notes on behalf of the state. Financial records reconciled to the state accounting system and independent bank records. The Office of Treasurer of State coordinates bonding activities of the state agencies and provides central-

ized financing for lease-purchase agreements for state agencies. The Office issues an annual report on the bonding activities of all political subdivisions of the state. The Office of Treasurer of State is custodian of the three state pension funds: IPERS, the Peace Officers Retirement, Accident, and Disability System (POR) and the Judicial Retirement System (JRS). The Office of Treasurer of State administers the state's unclaimed property program, the Iowa Educational Savings Plan Trust, a state-wide pledging program that protects deposits of public funds that are not federally insured, the Iowa ABLE Savings Plan Trust and the Linked Investments for Tomorrow (LIFT) Act. The Office of Treasurer of State provides clerical and/or accounting support for various entities, including, but not limited to: the Executive Council, the Road Use Tax Fund, the Second Injury Fund, the State Sinking Fund for Public Deposits in Banks, the Underground Storage Tank Program, and the Tobacco Settlement Authority.

## Financial Summary

Object Category	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
State Appropriations	2,170,590	2,170,590	1,110,590	2,170,590	1,110,590	2,170,590
Taxes	285,328,691	279,628,200	363,228,200	363,228,200	363,228,200	363,228,200
Receipts from Other Entities	1,431,214,499	1,423,600,884	1,423,599,884	1,423,599,884	1,423,599,884	1,423,599,884
Interest, Dividends, Bonds & Loans	24,013,871	5,234,935	5,244,935	5,244,935	5,244,935	5,244,935
Fees, Licenses & Permits	1,051,070,640	953,692,950	953,692,950	953,692,950	953,692,950	953,692,950
Refunds & Reimbursements	13,512,391	15,235,015	15,235,015	15,235,015	15,235,015	15,235,015
Sales, Rents & Services	4,784,384	4,771,434	4,771,434	4,771,434	4,771,434	4,771,434
Miscellaneous	59,630,288	62,379,000	62,380,000	62,380,000	62,380,000	62,380,000
Beginning Balance and Adjustments	235,034,464	161,380,746	205,596,075	129,836,736	205,596,075	105,483,352
<b>Total Resources</b>	<b>3,106,759,818</b>	<b>2,908,093,754</b>	<b>3,034,859,083</b>	<b>2,960,159,744</b>	<b>3,034,859,083</b>	<b>2,935,806,360</b>
<b>Expenditures</b>						
Personal Services	2,496,533	2,558,972	2,558,972	2,558,972	2,558,972	2,558,972
Travel & Subsistence	16,981	17,400	17,400	17,400	17,400	17,400
Supplies & Materials	84,609	87,200	87,200	87,200	87,200	87,200
Contractual Services and Transfers	1,179,320,468	1,076,349,335	1,159,936,815	1,159,936,815	1,159,936,815	1,159,836,597
Equipment & Repairs	72,608	21,500	21,500	21,500	21,500	21,500
Claims & Miscellaneous	96,573,570	89,719,059	89,719,251	89,719,251	89,719,251	89,719,251
Licenses, Permits, Refunds & Other	761,818,772	753,000,480	753,000,480	753,000,480	753,000,480	753,000,480
State Aid & Credits	638,056,274	591,645,000	590,585,000	591,645,000	590,585,000	591,645,000
Plant Improvements & Additions	0	1,400	21,208	11,208	21,208	11,208
Appropriations	266,916,259	264,856,672	264,856,672	257,678,566	264,856,672	263,661,125
Reversions	23,049	0	0	0	0	0
Balance Carry Forward	161,380,694	129,836,736	174,054,585	105,483,352	174,054,585	75,247,627
<b>Total Expenditures</b>	<b>3,106,759,817</b>	<b>2,908,093,754</b>	<b>3,034,859,083</b>	<b>2,960,159,744</b>	<b>3,034,859,083</b>	<b>2,935,806,360</b>
Full Time Equivalents	25	26	26	26	26	26

## Appropriations from General Fund

Appropriations	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Treasurer - General Office	1,017,442	1,017,442	1,017,442	1,017,442	1,017,442	1,017,442
<b>Total Treasurer of State</b>	<b>1,017,442</b>	<b>1,017,442</b>	<b>1,017,442</b>	<b>1,017,442</b>	<b>1,017,442</b>	<b>1,017,442</b>

## Appropriations from Other Funds

Appropriations	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
County Fair Improvements	1,060,000	1,060,000	0	1,060,000	0	1,060,000
Funds for I3 Expenses - Road Use Tax	93,148	93,148	93,148	93,148	93,148	93,148
<b>Total Treasurer of State</b>	<b>1,153,148</b>	<b>1,153,148</b>	<b>93,148</b>	<b>1,153,148</b>	<b>93,148</b>	<b>1,153,148</b>

## Appropriations Detail

### Treasurer - General Office

#### General Fund

#### Appropriation Description

This appropriation funds treasury operations that include state finance and accounting activities.

### Treasurer - General Office Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Approps)	10,528	12,520	10,528	0	10,528	0
Appropriation	1,017,442	1,017,442	1,017,442	1,017,442	1,017,442	1,017,442
Gov Fund Type Transfers - Other Agencies	1,695,534	1,802,989	1,802,989	1,802,989	1,802,989	1,802,989
Refunds & Reimbursements	315,792	219,971	219,971	219,971	219,971	219,971
<b>Total Resources</b>	<b>3,039,296</b>	<b>3,052,922</b>	<b>3,050,930</b>	<b>3,040,402</b>	<b>3,050,930</b>	<b>3,040,402</b>
<b>Expenditures</b>						
Personal Services-Salaries	2,496,533	2,558,972	2,558,972	2,558,972	2,558,972	2,558,972
Personal Travel In State	543	1,000	1,000	1,000	1,000	1,000
Personal Travel Out of State	10,792	12,000	12,000	12,000	12,000	12,000
Office Supplies	23,714	22,000	22,000	22,000	22,000	22,000
Printing & Binding	133	200	200	200	200	200
Postage	3,599	4,000	4,000	4,000	4,000	4,000
Communications	8,875	10,500	10,500	10,500	10,500	10,500
Professional & Scientific Services	19,865	24,520	12,000	12,000	12,000	12,000
Outside Services	5,164	7,000	7,000	7,000	7,000	7,000
Advertising & Publicity	1,252	0	0	0	0	0
Reimbursement to Other Agencies	58,338	53,000	53,000	53,000	53,000	53,000
ITS Reimbursements	319,587	341,730	341,730	341,730	341,730	341,730
Gov Fund Type Transfers - Auditor of State Services	414	0	0	0	0	0
Office Equipment	15,207	5,000	5,000	5,000	5,000	5,000
Equipment - Non-Inventory	4,349	2,000	2,000	2,000	2,000	2,000
IT Equipment	35,362	11,000	11,000	11,000	11,000	11,000
Balance Carry Forward (Approps)	12,520	0	10,528	0	10,528	0
Reversions	23,049	0	0	0	0	0
<b>Total Expenditures</b>	<b>3,039,296</b>	<b>3,052,922</b>	<b>3,050,930</b>	<b>3,040,402</b>	<b>3,050,930</b>	<b>3,040,402</b>

## County Fair Improvements

Rebuild Iowa Infrastructure Fund

### Appropriation Description

County Fair Infrastructure Improvements

### County Fair Improvements Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>						
Appropriation	1,060,000	1,060,000	0	1,060,000	0	1,060,000
<b>Total Resources</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>0</b>	<b>1,060,000</b>	<b>0</b>	<b>1,060,000</b>
<b>Expenditures</b>						
State Aid	1,060,000	1,060,000	0	1,060,000	0	1,060,000
<b>Total Expenditures</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>0</b>	<b>1,060,000</b>	<b>0</b>	<b>1,060,000</b>

## Funds for I3 Expenses - Road Use Tax

Road Use Tax Fund

### Appropriation Description

To fund I3 expenses from the Road Use Tax Fund

### Funds for I3 Expenses - Road Use Tax Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	93,148	93,148	93,148	93,148	93,148	93,148
Total Resources	93,148	93,148	93,148	93,148	93,148	93,148
Expenditures						
ITS Reimbursements	93,148	93,148	93,148	93,148	93,148	93,148
Total Expenditures	93,148	93,148	93,148	93,148	93,148	93,148

## Fund Detail

### Treasurer of State Fund Detail

Funds	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Treasurer of State	3,070,972,612	2,871,580,592	3,000,001,811	2,927,174,742	3,000,004,051	2,906,336,998
State Bond Repayment Fund	6,760	6,760	6,760	6,760	6,760	6,760
Revenue Bonds Debt Service Fund	55,186,844	55,190,000	55,191,608	55,190,000	55,191,608	55,190,000
Revenue Bonds Capitals II Fund	72,373	1,500	70,821	1,500	70,821	1,500
Revenue Bonds Federal Subsidy Holdback Fund	3,809,034	3,772,434	3,781,157	3,772,434	3,781,157	3,772,434
Unclaimed Property	46,316,361	48,669,610	53,705,786	55,664,810	53,705,786	62,660,010
Vision Iowa Fund	17,683,350	17,936,272	17,565,131	17,940,572	17,565,131	17,944,872
Prison Infrastructure Fund	15,216,372	15,080,139	15,091,779	15,080,139	15,091,779	15,080,139
Workers Compensation 2nd Injury	14,103,577	14,896,215	17,643,160	17,194,715	17,643,160	19,493,215
IUB Bonds - Refunding Fund	8,388,362	0	0	0	0	0
IUB Refunding Bonds - Cost of Issuance	87,029	0	0	0	0	0
Local Electronic Government Transaction Fund	1,405,339	1,217,374	1,390,976	1,220,874	1,390,976	1,224,374
Watershed Protection Fund	0	15,000	(104,152)	(104,152)	(104,152)	(223,304)
Natural Resources and Outdoor Trust Fund	0	0	83,600,000	83,600,000	83,600,000	83,600,000
Revenue Bonds Capitals Fund	156,741	0	146,192	10,000	146,192	10,000
Flood Control Expense	608,405	585,000	585,000	585,000	585,000	585,000
Fiscal Year 2009 Prison Bonding Fund	489	489	482	489	482	489
Glenn Grover Herrick Bequest	18,868	2,608	4,848	4,848	7,088	7,088



## Treasurer of State Fund Detail (Continued)

Funds	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Bank Sinking Fund	1,909,748	1,885,632	1,869,816	1,866,932	1,869,816	1,848,232
Henry Albert Trust	1,000	1,000	1,000	1,000	1,000	1,000
Iowa Cultural Trust Fund	806	806	806	806	806	806
Pooled Money Invest Income Act	(233,981)	(1,181,916)	(4,646,373)	(1,842,216)	(4,646,373)	(2,502,516)
Road Use Tax Fund	1,936,441,364	1,759,306,427	1,794,281,942	1,725,175,339	1,794,281,942	1,690,332,357
Secondary Road Fund-Counties	416,722,414	419,030,455	421,738,916	419,029,975	421,738,916	419,029,495
Street Construction Fund Cities/Towns	332,708,855	321,111,770	324,261,308	321,111,770	324,261,308	321,111,770
Pooled Local Government Electronic Transaction Fund	4,958	4,958	4,958	4,958	4,958	4,958
Credit Card Processing Fees	2,333,978	1,249,854	1,249,854	1,249,854	1,249,854	1,249,854
Health Care Trust	215,353,813	209,666,068	209,325,241	207,276,068	209,325,241	212,776,068
IUB/OCA Building Debt Service Reserve Fund	1,122,418	723,408	1,106,368	723,508	1,106,368	723,608
IUB/OCA Chargeable Expenses Fund	1,334,806	1,338,816	1,063,760	1,338,816	1,063,760	1,338,816
IUB/OCA Bond Fund	212,531	1,069,913	1,064,667	1,069,943	1,064,667	1,069,973
Underground Storage Tanks	15,848,919	13,647,859	13,765,876	10,914,759	13,765,876	8,181,659
UST Remedial Fund	3,836,209	3,466,149	4,334,709	2,964,649	4,334,709	2,463,149
UST Unassigned Revenue (Nonbond)	3,433,240	2,230,182	2,407,734	1,470,082	2,407,734	709,982
Underground Storage Tank Revenue Fund	5,439,857	5,459,857	4,387,978	4,479,857	4,387,978	3,499,857
UST Marketability Fund	272,564	307,564	291,407	342,564	291,407	377,564
UST Innocent Landowners Fund	2,867,048	2,184,107	2,344,048	1,657,607	2,344,048	1,131,107
Tobacco Settlement Authority	17,083,863	18,661,841	17,952,166	17,881,541	17,952,166	17,101,241
Tobacco Settlement Trust Fund	171,412	162,110	164,676	151,810	164,676	141,510
Tax-Exempt Bonds Proceeds Rest	53	53	53	53	53	53
Endowment for Iowa's Health Fund	10,862,749	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000
Endowment for Iowa's Health Enforcement Reserve Fund	4,943,751	4,721,791	3,925,472	3,951,791	3,925,472	3,181,791
Endowment for Iowa's Health Restricted Capitals Fund	1,105,897	15,887	99,965	15,887	99,965	15,887

## State Bond Repayment Fund

Honey Creek 2006, and School Infrastructure 2012 bonds and to redeem IJOBS 2010B bonds.

### Fund Description

redemption

This fund received a transfer from the Economic Emergency Fund in FY14 that was used to defease Corrections 2002,

## State Bond Repayment Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	6,760	6,760	6,760	6,760	6,760	6,760
Total State Bond Repayment Fund	6,760	6,760	6,760	6,760	6,760	6,760
<b>Expenditures</b>						
Balance Carry Forward (Funds)	6,760	6,760	6,760	6,760	6,760	6,760
Total State Bond Repayment Fund	6,760	6,760	6,760	6,760	6,760	6,760

## Revenue Bonds Debt Service Fund

### Fund Description

This fund receives pledged gaming revenues that are used to pay debt service on IJOBS bonds

### Revenue Bonds Debt Service Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	1,608	0	1,608	0	1,608	0
Pari-Mutuel Receipts	54,981,600	54,950,000	54,950,000	54,950,000	54,950,000	54,950,000
Interest	185,236	190,000	190,000	190,000	190,000	190,000
Fees, Licenses & Permits	18,400	50,000	50,000	50,000	50,000	50,000
<b>Total Revenue Bonds Debt Service Fund</b>	<b>55,186,844</b>	<b>55,190,000</b>	<b>55,191,608</b>	<b>55,190,000</b>	<b>55,191,608</b>	<b>55,190,000</b>
<b>Expenditures</b>						
Professional & Scientific Services	10,500	10,000	10,000	10,000	10,000	10,000
Intra-State Transfers	9,275,247	5,880,000	5,880,000	5,880,000	5,880,000	5,880,000
Interest Expense/Princ/Securities	45,901,097	49,300,000	49,300,000	49,300,000	49,300,000	49,300,000
Balance Carry Forward (Funds)	0	0	1,608	0	1,608	0
<b>Total Revenue Bonds Debt Service Fund</b>	<b>55,186,844</b>	<b>55,190,000</b>	<b>55,191,608</b>	<b>55,190,000</b>	<b>55,191,608</b>	<b>55,190,000</b>

## Unclaimed Property

### Fund Description

Utility companies, banks, insurance companies, etc., must report and remit any money or property that has not been claimed by the original owner to the Treasurer of State. TOS

tries to return the property to rightful owners via "The Great Iowa Treasure Hunt". A portion of remittances stays in the fund to pay claims and expenses while the rest is transferred to the state general fund. Property does not escheat to the state even though transferred to general fund.

## Unclaimed Property Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	7,065,586	9,024,610	14,060,786	16,019,810	14,060,786	23,015,010
Adjustment to Balance Forward	20,997	0	0	0	0	0
Interest	1,339	0	0	0	0	0
Dividends	329,823	225,000	225,000	225,000	225,000	225,000
Other Sales & Services	4,783,081	4,640,000	4,640,000	4,640,000	4,640,000	4,640,000
Unearned Receipts	34,115,536	34,779,000	34,780,000	34,780,000	34,780,000	34,780,000
Gov Fund Type Transfers - Other Agencies	0	1,000	0	0	0	0
<b>Total Unclaimed Property</b>	<b>46,316,361</b>	<b>48,669,610</b>	<b>53,705,786</b>	<b>55,664,810</b>	<b>53,705,786</b>	<b>62,660,010</b>
<b>Expenditures</b>						
Personal Travel In State	521	2,500	2,500	2,500	2,500	2,500
Personal Travel Out of State	2,999	1,800	1,800	1,800	1,800	1,800
Office Supplies	3,711	12,000	12,000	12,000	12,000	12,000
Printing & Binding	3,760	2,000	2,000	2,000	2,000	2,000
Postage	21,147	15,000	15,000	15,000	15,000	15,000
Communications	7,693	12,000	12,000	12,000	12,000	12,000
Professional & Scientific Services	1,122,982	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Outside Services	61,017	45,000	45,000	45,000	45,000	45,000
Intra-State Transfers	14,800,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000
Advertising & Publicity	190,122	275,000	275,000	275,000	275,000	275,000
Reimbursement to Other Agencies	31,891	22,000	22,000	22,000	22,000	22,000
ITS Reimbursements	3,883	25,000	25,000	25,000	25,000	25,000
Office Equipment	6,106	1,900	2,000	2,000	2,000	2,000
Equipment - Non-Inventory	598	100	0	0	0	0
Other Expense & Obligations	8,397	9,000	9,000	9,000	9,000	9,000
Refunds-Other	20,012,735	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000
Balance Carry Forward (Funds)	9,024,610	16,019,810	21,055,986	23,015,010	21,055,986	30,010,210
IT Equipment	2,974	500	500	500	500	500
Gov Fund Type Transfers - Attorney General Services	28,800	15,000	15,000	15,000	15,000	15,000
Gov Fund Type Transfers - Other Agencies Services	982,412	1,011,000	1,011,000	1,011,000	1,011,000	1,011,000
<b>Total Unclaimed Property</b>	<b>46,316,361</b>	<b>48,669,610</b>	<b>53,705,786</b>	<b>55,664,810</b>	<b>53,705,786</b>	<b>62,660,010</b>

## Vision Iowa Fund

### Fund Description

In 2001, the state issued Vision Iowa Bonds to provide grants to communities in the development of major tourism

facilities. This fund received the proceeds from the bonds and also receives the \$15M annually in gaming revenue that is pledged to repay the bonds.

## Vision Iowa Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	2,553,831	2,929,272	2,558,131	2,933,572	2,558,131	2,937,872
Pari-Mutuel Receipts	14,995,800	14,991,000	14,991,000	14,991,000	14,991,000	14,991,000
Interest	129,518	7,000	7,000	7,000	7,000	7,000
Fees, Licenses & Permits	4,200	9,000	9,000	9,000	9,000	9,000
Total Vision Iowa Fund	17,683,350	17,936,272	17,565,131	17,940,572	17,565,131	17,944,872
<b>Expenditures</b>						
Professional & Scientific Services	2,500	2,500	2,500	2,500	2,500	2,500
Other Expense & Obligations	131	200	200	200	200	200
Interest Expense/Princ/Securities	14,751,447	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Balance Carry Forward (Funds)	2,929,272	2,933,572	2,562,431	2,937,872	2,562,431	2,942,172
Total Vision Iowa Fund	17,683,350	17,936,272	17,565,131	17,940,572	17,565,131	17,944,872

## Prison Infrastructure Fund

### Fund Description

A portion of fines, fees, costs, and forfeited bail collected by the clerks of court is deposited into this fund each year. The

moneys are used to pay the principal of, premium, if any, and interest on bonds issued for prison infrastructure. Balance at year end is transferred to the General Fund.

HF 2350

## Prison Infrastructure Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	21,779	10,139	21,779	10,139	21,779	10,139
Interest	194,592	70,000	70,000	70,000	70,000	70,000
Other	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Total Prison Infrastructure Fund	15,216,372	15,080,139	15,091,779	15,080,139	15,091,779	15,080,139
<b>Expenditures</b>						
Professional & Scientific Services	3,500	5,000	5,000	5,000	5,000	5,000
Intra-State Transfers	520,356	383,125	383,125	383,125	383,125	383,125
Interest Expense/Princ/Securities	14,682,376	14,681,875	14,681,875	14,681,875	14,681,875	14,681,875
Balance Carry Forward (Funds)	10,139	10,139	21,779	10,139	21,779	10,139
Total Prison Infrastructure Fund	15,216,372	15,080,139	15,091,779	15,080,139	15,091,779	15,080,139

## Workers Compensation 2nd Injury

### Fund Description

This account receives its funding from employers (or their insurance providers) when a worker is killed on the job in Iowa. The fund may also receive a surcharge placed on all

insurance companies and self-insured businesses if the fund does not have the resources to cover expected payouts. Expenditures are made from this account when a person with a pre-existing disability is injured on the job. Payments are made upon the order of the workers' compensation commissioner.

## Workers Compensation 2nd Injury Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	5,331,160	4,882,715	7,629,660	7,181,215	7,629,660	9,479,715
Adjustment to Balance Forward	416	0	0	0	0	0
Interest	109,671	13,500	13,500	13,500	13,500	13,500
Other	8,662,331	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Total Workers Compensation 2nd Injury	14,103,577	14,896,215	17,643,160	17,194,715	17,643,160	19,493,215
<b>Expenditures</b>						
Attorney General Reimbursements	215,000	215,000	215,000	215,000	215,000	215,000
Claims	9,005,862	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
Balance Carry Forward (Funds)	4,882,715	7,181,215	9,928,160	9,479,715	9,928,160	11,778,215
Total Workers Compensation 2nd Injury	14,103,577	14,896,215	17,643,160	17,194,715	17,643,160	19,493,215

## Tax-Exempt Bonds Proceeds Rest

tax-exempt bond proceeds received as a result of the securitization of tobacco settlement revenues in 2001.

### Fund Description

This fund is an "account" within the Tobacco Settlement Trust Fund. It accounts for the receipt and expenditure of

## Tax-Exempt Bonds Proceeds Rest Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	53	53	53	53	53	53
Interest	0	0	0	0	0	0
Total Tax-Exempt Bonds Proceeds Rest	53	53	53	53	53	53
<b>Expenditures</b>						
Balance Carry Forward (Funds)	53	53	53	53	53	53
Total Tax-Exempt Bonds Proceeds Rest	53	53	53	53	53	53

## UST Remedial Fund

### Fund Description

This fund is to pay owner/operators of underground storage tanks to remediate releases from underground storage tanks.

## UST Remedial Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	3,836,209	2,466,149	3,334,709	1,964,649	3,334,709	1,463,149
Intra State Receipts	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total UST Remedial Fund</b>	<b>3,836,209</b>	<b>3,466,149</b>	<b>4,334,709</b>	<b>2,964,649</b>	<b>4,334,709</b>	<b>2,463,149</b>
<b>Expenditures</b>						
Outside Repairs/Service	1,370,060	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Balance Carry Forward (Funds)	2,466,149	1,964,649	2,833,209	1,463,149	2,833,209	961,649
Gov Fund Type Transfers - Other Agencies Services	0	1,500	1,500	1,500	1,500	1,500
<b>Total UST Remedial Fund</b>	<b>3,836,209</b>	<b>3,466,149</b>	<b>4,334,709</b>	<b>2,964,649</b>	<b>4,334,709</b>	<b>2,463,149</b>

## Local Electronic Government Transaction Fund

internet site to provide access to land records and information.

### Fund Description

Fees collected by county recorders are deposited into this fund and are used to develop and maintain a state wide

## Local Electronic Government Transaction Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	733,976	563,874	737,476	567,374	737,476	570,874
Interest	11,825	3,500	3,500	3,500	3,500	3,500
Fees, Licenses & Permits	659,538	650,000	650,000	650,000	650,000	650,000
<b>Total Local Electronic Government Transaction Fund</b>	<b>1,405,339</b>	<b>1,217,374</b>	<b>1,390,976</b>	<b>1,220,874</b>	<b>1,390,976</b>	<b>1,224,374</b>
<b>Expenditures</b>						
Professional & Scientific Services	841,465	650,000	650,000	650,000	650,000	650,000
Balance Carry Forward (Funds)	563,874	567,374	740,976	570,874	740,976	574,374
<b>Total Local Electronic Government Transaction Fund</b>	<b>1,405,339</b>	<b>1,217,374</b>	<b>1,390,976</b>	<b>1,220,874</b>	<b>1,390,976</b>	<b>1,224,374</b>

## Watershed Protection Fund

### Fund Description

The fund receives appropriations and any other monies including interest payments, recaptures of awards, and other

repayments. Monies will be used to enhance water quality in the state through locally directed watershed improvement grant projects. The fund receives interest with spending discretion with the Watershed Improvement Review Board.

Authorized in SF 200

## Watershed Protection Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	0	0	(119,152)	(119,152)	(119,152)	(238,304)
Interest	0	15,000	15,000	15,000	15,000	15,000
Total Watershed Protection Fund	0	15,000	(104,152)	(104,152)	(104,152)	(223,304)
<b>Expenditures</b>						
Intra-State Transfers	0	134,152	134,152	134,152	134,152	134,152
Balance Carry Forward (Funds)	0	(119,152)	(238,304)	(238,304)	(238,304)	(357,456)
Total Watershed Protection Fund	0	15,000	(104,152)	(104,152)	(104,152)	(223,304)

## Natural Resources and Outdoor Trust Fund

### Fund Description

The fund is composed of moneys required to be credited to the trust fund by law and moneys accepted by a department

for placement in the fund. Moneys are exclusively appropriated by law to carry out the constitutional purposes provided in Iowa Code 461.3

## Natural Resources and Outdoor Trust Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Sales Tax Quarterly	0	0	83,600,000	83,600,000	83,600,000	83,600,000
Total Natural Resources and Outdoor Trust Fund	0	0	83,600,000	83,600,000	83,600,000	83,600,000
<b>Expenditures</b>						
Intra-State Transfers	0	0	83,600,000	83,600,000	83,600,000	83,600,000
Total Natural Resources and Outdoor Trust Fund	0	0	83,600,000	83,600,000	83,600,000	83,600,000

## Revenue Bonds Capitals Fund

### Fund Description

This fund received the net proceeds from the issuance of IJOBS 2009 bonds and funds are appropriated out of this fund for various projects and programs.

and programs.

SF 376.

## Revenue Bonds Capitals Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	146,193	0	136,192	0	136,192	0
Interest	10,548	0	10,000	10,000	10,000	10,000
Total Revenue Bonds Capitals Fund	156,741	0	146,192	10,000	146,192	10,000
<b>Expenditures</b>						
Other Expense & Obligations	13	0	192	192	192	192
Capitals	156,728	0	19,808	9,808	19,808	9,808
Balance Carry Forward (Funds)	0	0	126,192	0	126,192	0
Total Revenue Bonds Capitals Fund	156,741	0	146,192	10,000	146,192	10,000

## UST Unassigned Revenue (Nonbond)

### Fund Description

This fund is used to account for non-bond proceeds.

### UST Unassigned Revenue (Nonbond) Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	3,117,734	2,180,082	2,357,634	1,419,982	2,357,634	659,882
Interest	115,314	50,000	50,000	50,000	50,000	50,000
Reversions	200,000	0	0	0	0	0
Refunds & Reimbursements	193	100	100	100	100	100
Total UST Unassigned Revenue (Nonbond)	3,433,240	2,230,182	2,407,734	1,470,082	2,407,734	709,982
<b>Expenditures</b>						
Personal Travel In State	225	100	100	100	100	100
Professional & Scientific Services	0	50,000	50,000	50,000	50,000	15,000
Outside Repairs/Service	441,516	50,000	50,000	50,000	50,000	15,000
Appropriation	650,000	650,000	650,000	650,000	650,000	650,000
Balance Carry Forward (Funds)	2,180,082	1,419,982	1,597,534	659,882	1,597,534	0
Gov Fund Type Transfers - Attorney General Services	49,763	50,000	50,000	50,000	50,000	19,782
Gov Fund Type Transfers - Auditor of State Services	3,810	10,000	10,000	10,000	10,000	10,000
Gov Fund Type Transfers - Other Agencies Services	107,844	100	100	100	100	100
Total UST Unassigned Revenue (Nonbond)	3,433,241	2,230,182	2,407,734	1,470,082	2,407,734	709,982

## Underground Storage Tank Revenue Fund

### Fund Description

This fund is used to account for the collection of Tank Management Fees and Use Tax to be used to pay interest and principal on bonds.



## Underground Storage Tank Revenue Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	5,347,978	5,439,857	4,367,978	4,459,857	4,367,978	3,479,857
Interest	91,879	20,000	20,000	20,000	20,000	20,000
Total Underground Storage Tank Revenue Fund	5,439,857	5,459,857	4,387,978	4,479,857	4,387,978	3,499,857
<b>Expenditures</b>						
Intra-State Transfers	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Balance Carry Forward (Funds)	5,439,857	4,459,857	3,387,978	3,479,857	3,387,978	2,499,857
Total Underground Storage Tank Revenue Fund	5,439,857	5,459,857	4,387,978	4,479,857	4,387,978	3,499,857

### UST Marketability Fund

#### Fund Description

Beginning Jan. 1, 1996, monies will be deposited into this fund under the Underground Storage tank program. The

fund shall be used for allocations to the innocent land owners fund and the remainder shall be used for payment for remedial benefits.

### UST Marketability Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	221,407	272,564	256,407	307,564	256,407	342,564
Interest	51,158	35,000	35,000	35,000	35,000	35,000
Total UST Marketability Fund	272,564	307,564	291,407	342,564	291,407	377,564
<b>Expenditures</b>						
Balance Carry Forward (Funds)	272,564	307,564	291,407	342,564	291,407	377,564
Total UST Marketability Fund	272,564	307,564	291,407	342,564	291,407	377,564

### UST Innocent Landowners Fund

#### Fund Description

Beginning Jan. 1, 1996, monies will be deposited into this fund under the Underground Storage tank program. The

fund shall be used for allocations to the innocent land owners fund and the remainder shall be used for payment for remedial benefits.

## UST Innocent Landowners Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	2,867,048	2,180,607	2,340,548	1,654,107	2,340,548	1,127,607
Refunds & Reimbursements	0	3,500	3,500	3,500	3,500	3,500
Total UST Innocent Landowners Fund	2,867,048	2,184,107	2,344,048	1,657,607	2,344,048	1,131,107
<b>Expenditures</b>						
Claims	686,441	530,000	530,000	530,000	530,000	530,000
Balance Carry Forward (Funds)	2,180,607	1,654,107	1,814,048	1,127,607	1,814,048	601,107
Total UST Innocent Landowners Fund	2,867,048	2,184,107	2,344,048	1,657,607	2,344,048	1,131,107

## Bank Sinking Fund

### Fund Description

The money in this fund is used to pay public depositors for losses not covered by FDIC insurance that are incurred due

to bank failure. If there is not enough money in the fund to cover such losses, the treasurer may assess other banks that have public deposits to cover the shortage.

## Bank Sinking Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	1,877,216	1,874,332	1,858,516	1,855,632	1,858,516	1,836,932
Interest	32,143	11,000	11,000	11,000	11,000	11,000
Refunds & Reimbursements	389	300	300	300	300	300
Total Bank Sinking Fund	1,909,748	1,885,632	1,869,816	1,866,932	1,869,816	1,848,232
<b>Expenditures</b>						
Balance Carry Forward (Funds)	1,874,332	1,855,632	1,839,816	1,836,932	1,839,816	1,818,232
Gov Fund Type Transfers - Other Agencies Services	35,416	30,000	30,000	30,000	30,000	30,000
Total Bank Sinking Fund	1,909,748	1,885,632	1,869,816	1,866,932	1,869,816	1,848,232

## Iowa Cultural Trust Fund

### Fund Description

This is an endowment fund that can receive appropriations, grants, gifts, etc. The endowment fund shall not be used or

accessed for any purpose. The interest earned on the money in the endowment goes to the cultural trust board which uses the money to promote the financial stability of qualifying cultural organizations.

## Iowa Cultural Trust Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	806	806	806	806	806	806
Total Iowa Cultural Trust Fund	806	806	806	806	806	806
<b>Expenditures</b>						
Balance Carry Forward (Funds)	806	806	806	806	806	806
Total Iowa Cultural Trust Fund	806	806	806	806	806	806

## Road Use Tax Fund

### Fund Description

This fund receives motor vehicle fees and fuel taxes. The money is then appropriated or transferred to other state funds as determined by the Legislature.

## Road Use Tax Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	187,377,288	119,508,843	154,484,358	85,377,755	154,484,358	50,534,773
Use Tax	4,683	0	0	0	0	0
Federal Support	70,101	85,000	85,000	85,000	85,000	85,000
Intra State Receipts	684,622,356	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000
Reimbursement from Other Agencies	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Interest	9,365,831	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Reversions	1,758,880	0	0	0	0	0
Fees, Licenses & Permits	1,050,388,501	952,981,150	952,981,150	952,981,150	952,981,150	952,981,150
Sale Of Equipment & Salvage	1,303	131,434	131,434	131,434	131,434	131,434
Other	1,852,421	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Total Road Use Tax Fund	1,936,441,364	1,759,306,427	1,794,281,942	1,725,175,339	1,794,281,942	1,690,332,357
<b>Expenditures</b>						
Intra-State Transfers	1,108,822,089	1,006,682,000	1,006,682,000	1,006,682,000	1,006,682,000	1,006,682,000
State Aid	632,904,862	590,000,000	590,000,000	590,000,000	590,000,000	590,000,000
Appropriation	54,508,514	55,746,672	55,746,672	56,458,566	55,746,672	56,541,125
Balance Carry Forward (Funds)	119,508,843	85,377,755	120,353,270	50,534,773	120,353,270	15,609,232
Gov Fund Type Transfers - Other Agencies Services	20,697,056	21,500,000	21,500,000	21,500,000	21,500,000	21,500,000
Total Road Use Tax Fund	1,936,441,364	1,759,306,427	1,794,281,942	1,725,175,339	1,794,281,942	1,690,332,357

## Endowment for Iowa's Health Enforcement Reserve Fund

### Fund Description

This fund pays for expenses incurred as a result of the

enforcement of the Master Settlement Agreement with tobacco manufacturers. Enforcement is the responsibility of the AG's office.

## Endowment for Iowa's Health Enforcement Reserve Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	4,375,472	4,401,791	3,605,472	3,631,791	3,605,472	2,861,791
Interest	74,292	20,000	20,000	20,000	20,000	20,000
Bonds & Loans	493,987	300,000	300,000	300,000	300,000	300,000
Total Endowment for Iowa's Health Enforcement Reserve Fund	4,943,751	4,721,791	3,925,472	3,951,791	3,925,472	3,181,791
<b>Expenditures</b>						
Professional & Scientific Services	5,925	500,000	500,000	500,000	500,000	500,000
Balance Carry Forward (Funds)	4,401,791	3,631,791	2,835,472	2,861,791	2,835,472	2,091,791
Gov Fund Type Transfers - Attorney General Services	536,035	590,000	590,000	590,000	590,000	590,000
Total Endowment for Iowa's Health Enforcement Reserve Fund	4,943,751	4,721,791	3,925,472	3,951,791	3,925,472	3,181,791

## Endowment for Iowa's Health Restricted Capitals Fund

settlement bonds. Appropriations from the fund will be made by the legislature for qualifying capital projects.

### Fund Description

This fund accounts for the receipt of tax-exempt bond proceeds received as a result of the 2005 issuance of tobacco

## Endowment for Iowa's Health Restricted Capitals Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	99,965	15,887	99,965	15,887	99,965	15,887
Interest	15,785	0	0	0	0	0
Reversions	990,148	0	0	0	0	0
Total Endowment for Iowa's Health Restricted Capitals Fund	1,105,897	15,887	99,965	15,887	99,965	15,887
<b>Expenditures</b>						
Other Expense & Obligations	10	0	0	0	0	0
Capitals	1,090,000	0	0	0	0	0
Balance Carry Forward (Funds)	15,887	15,887	99,965	15,887	99,965	15,887
Total Endowment for Iowa's Health Restricted Capitals Fund	1,105,897	15,887	99,965	15,887	99,965	15,887

## Health Care Trust

and prevention and tobacco use prevention, cessation and control.

### Fund Description

This fund receives funding from tobacco tax to be used for purposes related to health care, substance abuse treatment

## Health Care Trust Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	3,125,241	3,596,068	3,255,241	1,206,068	3,255,241	6,706,068
Cigarette Tax	177,283,546	173,630,000	173,630,000	173,630,000	173,630,000	173,630,000
Tobacco Products Tax	34,313,063	32,310,000	32,310,000	32,310,000	32,310,000	32,310,000
Interest	631,964	130,000	130,000	130,000	130,000	130,000
Total Health Care Trust	215,353,813	209,666,068	209,325,241	207,276,068	209,325,241	212,776,068
<b>Expenditures</b>						
Appropriation	211,757,745	208,460,000	208,460,000	200,570,000	208,460,000	206,470,000
Balance Carry Forward (Funds)	3,596,068	1,206,068	865,241	6,706,068	865,241	6,306,068
Total Health Care Trust	215,353,813	209,666,068	209,325,241	207,276,068	209,325,241	212,776,068

## IUB/OCA Building Debt Service Reserve Fund

### Fund Description

This fund received bond proceeds to be used for debt service if collections in the Chargeable Expenses Fund are insufficient.

## IUB/OCA Building Debt Service Reserve Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	1,106,168	723,308	1,106,268	723,408	1,106,268	723,508
Interest	16,249	100	100	100	100	100
Total IUB/OCA Building Debt Service Reserve Fund	1,122,418	723,408	1,106,368	723,508	1,106,368	723,608
<b>Expenditures</b>						
Intra-State Transfers	399,110	0	0	0	0	0
Balance Carry Forward (Funds)	723,308	723,408	1,106,368	723,508	1,106,368	723,608
Total IUB/OCA Building Debt Service Reserve Fund	1,122,418	723,408	1,106,368	723,508	1,106,368	723,608

## IUB/OCA Chargeable Expenses Fund

### Fund Description

This fund receives collections from utilities for chargeable expenses per Code 476.10 which is pledged to pay debt

service on the bonds. Monies are to be transferred to the IUB/COA Bond fund 5 days prior to the debt service payment due date.

## IUB/OCA Chargeable Expenses Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	0	275,056	0	275,056	0	275,056
Intra State Receipts	1,334,568	1,063,135	1,063,135	1,063,135	1,063,135	1,063,135
Interest	238	625	625	625	625	625
<b>Total IUB/OCA Chargeable Expenses Fund</b>	<b>1,334,806</b>	<b>1,338,816</b>	<b>1,063,760</b>	<b>1,338,816</b>	<b>1,063,760</b>	<b>1,338,816</b>
<b>Expenditures</b>						
Professional & Scientific Services	5,000	0	0	0	0	0
Intra-State Transfers	1,054,750	1,063,760	1,063,760	1,063,760	1,063,760	1,063,760
Balance Carry Forward (Funds)	275,056	275,056	0	275,056	0	275,056
<b>Total IUB/OCA Chargeable Expenses Fund</b>	<b>1,334,806</b>	<b>1,338,816</b>	<b>1,063,760</b>	<b>1,338,816</b>	<b>1,063,760</b>	<b>1,338,816</b>

## IUB/OCA Bond Fund

### Fund Description

This fund received the bond proceeds capitalized interest and transfers from the IUB/OCA Chargeable Expense Fund to make debt service payments.

### IUB/OCA Bond Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	867	6,143	897	6,173	897	6,203
Intra State Receipts	211,348	1,063,760	1,063,760	1,063,760	1,063,760	1,063,760
Interest	317	10	10	10	10	10
<b>Total IUB/OCA Bond Fund</b>	<b>212,531</b>	<b>1,069,913</b>	<b>1,064,667</b>	<b>1,069,943</b>	<b>1,064,667</b>	<b>1,069,973</b>
<b>Expenditures</b>						
Interest Expense/Princ/Securities	206,388	1,063,740	1,063,740	1,063,740	1,063,740	1,063,740
Balance Carry Forward (Funds)	6,143	6,173	927	6,203	927	6,233
<b>Total IUB/OCA Bond Fund</b>	<b>212,531</b>	<b>1,069,913</b>	<b>1,064,667</b>	<b>1,069,943</b>	<b>1,064,667</b>	<b>1,069,973</b>