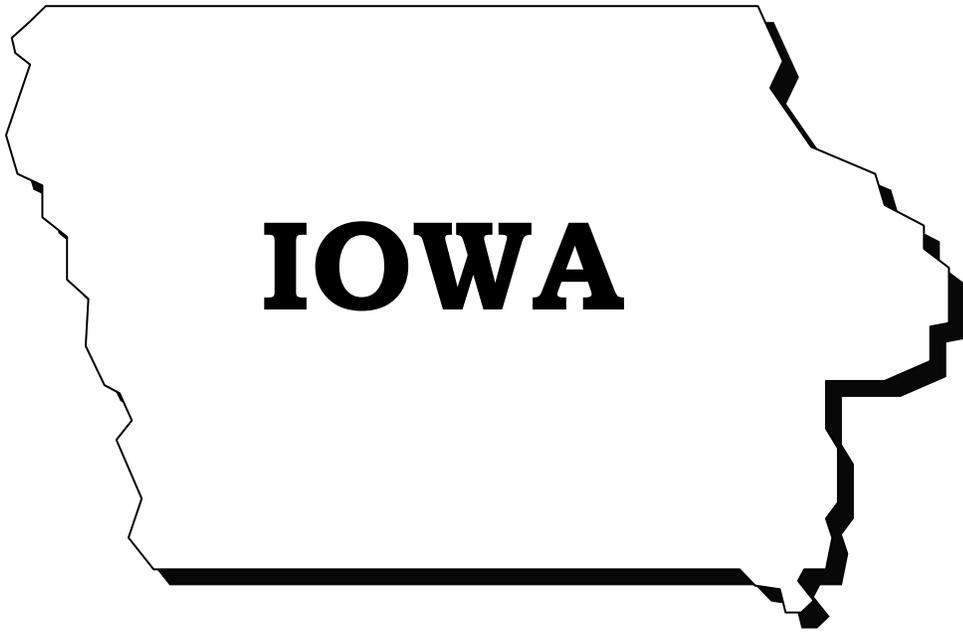


STATISTICAL
SECTION



STATE OF IOWA
STATISTICAL SECTION
TABLE OF CONTENTS

This part of the State of Iowa's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the State's overall financial health.

	<u>Schedule</u>
Financial Trends These schedules contain trend information to help the reader understand how the State's financial performance and well-being have changed over time.	1 - 4
Revenue Capacity These schedules contain information to help the reader assess the State's most significant revenue source, individual income tax.	5 - 7
Debt Capacity These schedules present information to help the reader assess the affordability of the State's current levels of outstanding debt and the State's ability to issue additional debt in the future.	8 - 9
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the State's financial activities take place.	10 - 11
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the State's financial report relates to the services the State provides and the activities it performs. A schedule of current expenditures is also included.	12 - 15

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

STATE OF IOWA
Net Position by Component
For the Last Ten Fiscal Years
(Accrual Basis of Accounting Expressed in Thousands)

Schedule 1

	Fiscal Year									
	2006	2007	2008 ⁽¹⁾	2009 ⁽²⁾	2010 ⁽³⁾	2011 ⁽⁴⁾	2012 ⁽⁵⁾	2013 ⁽⁶⁾	2014	2015 ⁽⁷⁾
Governmental activities										
Net investment in capital assets	\$ 5,878,568	\$ 6,071,498	\$ 6,193,796	\$ 6,489,500	\$ 6,880,376	\$ 7,042,318	\$ 7,297,964	\$ 7,579,657	\$ 7,960,096	\$ 8,360,410
Restricted	1,190,851	954,614	1,096,738	981,399	1,190,535	1,217,229	1,066,451	1,085,008	1,064,266	855,856
Unrestricted	282,317	612,506	490,372	145,222	(86,726)	(226,038)	90,401	525,989	413,880	(515,129)
Total governmental activities net position	<u>\$ 7,351,736</u>	<u>\$ 7,638,618</u>	<u>\$ 7,780,906</u>	<u>\$ 7,616,121</u>	<u>\$ 7,984,185</u>	<u>\$ 8,033,509</u>	<u>\$ 8,454,816</u>	<u>\$ 9,190,654</u>	<u>\$ 9,438,242</u>	<u>\$ 8,701,137</u>
Business-type activities										
Net investment in capital assets	\$ 1,874,011	\$ 1,962,371	\$ 1,997,070	\$ 2,234,564	\$ 2,268,065	\$ 2,364,752	\$ 2,534,247	\$ 2,700,019	\$ 2,916,998	\$ 3,224,968
Restricted	1,353,063	1,377,602	1,490,766	1,286,727	991,124	1,127,606	1,368,589	1,538,055	1,662,891	1,713,840
Unrestricted	785,313	965,010	1,073,688	968,103	1,347,744	1,593,616	1,687,242	1,734,657	1,921,118	1,861,341
Total business-type activities net position	<u>\$ 4,012,387</u>	<u>\$ 4,304,983</u>	<u>\$ 4,561,524</u>	<u>\$ 4,489,394</u>	<u>\$ 4,606,933</u>	<u>\$ 5,085,974</u>	<u>\$ 5,590,078</u>	<u>\$ 5,972,731</u>	<u>\$ 6,501,007</u>	<u>\$ 6,800,149</u>
Primary government										
Net investment in capital assets	\$ 7,752,579	\$ 8,033,869	\$ 8,190,866	\$ 8,724,064	\$ 9,148,441	\$ 9,407,070	\$ 9,832,211	\$ 10,279,676	\$ 10,877,094	\$ 11,585,378
Restricted	2,543,914	2,332,216	2,587,504	2,268,126	2,181,659	2,344,835	2,435,040	2,623,063	2,727,157	2,569,696
Unrestricted	1,067,630	1,577,516	1,564,060	1,113,325	1,261,018	1,367,578	1,777,643	2,260,646	2,334,998	1,346,212
Total primary government net position	<u>\$ 11,364,123</u>	<u>\$ 11,943,601</u>	<u>\$ 12,342,430</u>	<u>\$ 12,105,515</u>	<u>\$ 12,591,118</u>	<u>\$ 13,119,483</u>	<u>\$ 14,044,894</u>	<u>\$ 15,163,385</u>	<u>\$ 15,939,249</u>	<u>\$ 15,501,286</u>

(1) - Fiscal Year 2008 amounts reported include prior period adjustments made in 2009 to reflect the effect of reclassifications and misstatements of the Department of Natural Resources' capital assets totaling \$9.9 million.

(2) - Fiscal Year 2009 amounts reported include prior period adjustments made in 2010 to reflect the effect of implementation of GASB No. 51 for intangible assets and reclassifications of investments at the Iowa Braille and Sight Saving School from a governmental activity to a fiduciary fund.

(3) - Fiscal Year 2010 amounts reported include prior period adjustments made in 2011 to reflect the effect of implementation of GASB No. 54 and the reclassification of the Iowa Lottery Authority from a blended component unit to a discretely presented component unit.

(4) - Due to changes in legislation, Fiscal Year 2011 amounts reflect a prior period adjustment made in 2012 to reclassify the Department of Economic Development, previously reported in the primary government, to the Iowa Economic Development Authority, a discretely presented component unit. In addition, during Fiscal Year 2012, the Iowa College Student Aid Commission revalued student loan receivables and related allowances for doubtful accounts.

(5) - Fiscal Year 2012 amounts reported include prior period adjustments made in 2013 to reflect the effect of implementation of GASB No. 61 and the inclusion of new component units at the University of Iowa.

(6) - Fiscal Year 2013 amounts reported include prior period adjustments made in 2014 to reflect the effect of implementation of GASB No. 65.

(7) - Fiscal Year 2015 was the first year of implementation of GASB No. 68 and GASB No. 71; therefore, recognized the net pension liability and related deferred amounts.

STATE OF IOWA
Changes in Net Position

Schedule 2

For the Last Ten Fiscal Years

(Accrual Basis of Accounting Expressed in Thousands)

	Fiscal Year									
	2006	2007	2008 ⁽¹⁾	2009 ⁽²⁾	2010 ⁽³⁾	2011 ⁽⁴⁾	2012 ⁽⁵⁾	2013 ⁽⁶⁾	2014	2015
Expenses										
Governmental activities:										
Administration & regulation	\$ 924,171	\$ 881,865	\$ 900,181	\$ 1,259,465	\$ 1,289,713	\$ 1,383,161	\$ 1,411,797	\$ 1,385,398	\$ 1,436,485	\$ 1,595,922
Education	2,948,579	3,071,601	3,352,331	3,502,472	3,447,890	3,601,899	3,551,294	3,582,770	3,749,195	3,909,866
Health & human rights	367,579	368,342	405,459	450,955	488,380	458,702	423,202	420,844	423,723	422,677
Human services	3,927,888	3,882,041	4,283,160	4,651,972	4,953,873	5,182,496	5,466,172	5,509,926	5,757,061	6,463,802
Justice & public defense	756,968	822,676	945,438	1,209,839	1,178,089	1,098,041	1,082,774	1,095,300	1,255,597	1,202,362
Economic development	223,153	227,266	234,579	329,936	351,635	273,377	254,902	186,948	159,964	158,632
Transportation	930,333	954,278	959,598	1,084,299	1,239,669	1,139,321	1,206,924	1,149,919	1,236,035	1,340,548
Agriculture & natural resources	180,539	193,327	220,995	210,984	212,590	217,783	214,526	219,948	219,159	223,916
Interest expense	77,392	74,053	73,065	62,387	91,432	101,867	101,849	99,311	95,312	92,011
Total governmental activities expenses	10,336,602	10,475,449	11,374,806	12,762,309	13,253,271	13,456,647	13,713,440	13,650,364	14,332,531	15,409,736
Business-type activities:										
University Funds	2,850,291	2,942,220	3,155,027	3,401,126	3,341,877	3,465,390	3,842,314	3,960,727	4,156,145	4,339,376
Unemployment Benefits Fund	304,143	342,499	356,261	872,030	1,258,041	928,379	718,611	554,883	439,937	396,842
Other	432,037	363,508	391,077	396,668	213,185	222,239	246,673	257,011	260,564	264,092
Total business-type activities expenses	3,586,471	3,648,227	3,902,365	4,669,824	4,813,103	4,616,008	4,807,598	4,772,621	4,856,646	5,000,310
Total primary government expenses	\$ 13,923,073	\$ 14,123,676	\$ 15,277,171	\$ 17,432,133	\$ 18,066,374	\$ 18,072,655	\$ 18,521,038	\$ 18,422,985	\$ 19,189,177	\$ 20,410,046
Program revenues										
Governmental activities:										
Charges for services:										
Administration & regulation	\$ 804,217	\$ 765,932	\$ 808,206	\$ 1,069,214	\$ 957,591	\$ 1,063,106	\$ 1,060,902	\$ 1,099,289	\$ 1,061,265	\$ 1,064,230
Education	23,117	39,402	47,201	45,794	54,219	61,920	52,686	21,787	18,057	20,656
Health & human rights	45,324	55,086	83,700	71,849	60,885	70,702	66,922	68,865	69,159	80,767
Human services	418,391	448,255	417,733	437,131	465,890	575,377	666,496	438,915	519,909	544,631
Justice & public defense	83,256	60,529	177,293	83,868	102,600	110,215	104,969	89,888	106,730	95,952
Economic development	2,715	2,519	7,125	5,012	3,423	13,795	3,672	3,864	3,374	1,749
Transportation	13,922	30,106	17,695	84,511	84,291	76,404	93,908	106,081	122,683	100,322
Agriculture & natural resources	60,128	78,306	72,564	78,697	86,086	74,295	84,912	78,476	79,777	72,634
Operating grants & contributions	3,699,313	3,247,773	3,471,494	4,345,320	5,309,310	4,921,994	4,489,138	4,619,136	4,905,617	5,349,944
Capital grants & contributions	4,245	283,759	230,585	385,478	590,926	420,006	494,715	426,350	472,885	501,378
Total governmental activities program revenues	5,154,628	5,011,667	5,333,596	6,606,874	7,715,221	7,387,814	7,118,320	6,952,651	7,359,456	7,832,263
Business-type activities:										
Charges for services:										
University Funds	1,786,355	1,690,465	1,800,897	1,993,932	2,064,853	2,223,527	2,590,308	2,687,569	2,845,788	3,037,054
Unemployment Benefits Fund	348,246	352,067	368,202	358,198	474,465	619,455	643,970	543,535	471,738	410,209
Other	567,966	478,850	506,995	521,913	284,931	297,750	325,699	342,596	355,988	366,129
Operating grants & contributions	458,271	633,957	670,859	987,715	1,333,041	1,200,118	1,044,159	848,672	783,036	746,633
Capital grants & contributions	18,039	30,943	35,225	45,432	8,801	36,197	61,339	61,948	90,263	173,150
Total business-type activities program revenues	3,178,877	3,186,282	3,382,178	3,907,190	4,166,091	4,377,047	4,665,475	4,484,320	4,546,813	4,733,175
Total primary government program revenues	\$ 8,333,505	\$ 8,197,949	\$ 8,715,774	\$ 10,514,064	\$ 11,881,312	\$ 11,764,861	\$ 11,783,795	\$ 11,436,971	\$ 11,906,269	\$ 12,565,438
Net expense										
Governmental activities	\$ (5,181,974)	\$ (5,463,782)	\$ (6,041,210)	\$ (6,155,435)	\$ (5,538,050)	\$ (6,068,833)	\$ (6,595,120)	\$ (6,697,713)	\$ (6,973,075)	\$ (7,577,473)
Business-type activities	(407,594)	(461,945)	(520,187)	(762,634)	(647,012)	(238,961)	(142,123)	(288,301)	(309,833)	(267,135)
Total primary government net expense	\$ (5,589,568)	\$ (5,925,727)	\$ (6,561,397)	\$ (6,918,069)	\$ (6,185,062)	\$ (6,307,794)	\$ (6,737,243)	\$ (6,986,014)	\$ (7,282,908)	\$ (7,844,608)

(continued on next page)

STATE OF IOWA
Changes in Net Position

Schedule 2

For the Last Ten Fiscal Years

(Accrual Basis of Accounting Expressed in Thousands)

(continued)

	Fiscal Year									
	2006	2007	2008 ⁽¹⁾	2009 ⁽²⁾	2010 ⁽³⁾	2011 ⁽⁴⁾	2012 ⁽⁵⁾	2013 ⁽⁶⁾	2014	2015
General revenues and other changes in net position										
Governmental activities:										
Personal income tax	\$ 2,430,981	\$ 2,673,861	\$ 2,866,774	\$ 2,716,655	\$ 2,637,753	\$ 2,856,474	\$ 3,040,391	\$ 3,446,857	\$ 3,206,504	\$ 3,456,503
Corporate income tax	283,112	322,315	347,833	258,115	196,723	254,761	430,395	428,991	387,232	464,121
Sales & use tax	1,866,864	1,878,500	1,966,871	2,094,893	2,232,711	2,336,298	2,454,156	2,509,817	2,625,302	2,670,084
Other tax	592,888	641,206	783,814	743,231	710,946	685,454	756,713	759,681	756,237	771,702
Motor fuel tax restricted for transportation purposes	440,652	446,607	443,997	436,732	436,567	445,580	438,953	438,009	446,449	524,569
Road use tax restricted for transportation purposes	247,125	248,959	257,523	256,554	254,016	281,998	303,368	307,821	322,470	346,901
Unrestricted investment earnings	98,269	146,669	114,987	66,159	25,729	30,696	21,155	6,240	21,406	19,175
Other	29,810	25,807	32,492	30,476	31,571	28,317	27,504	29,746	35,357	36,680
Gain/(loss) on sale of assets	-	-	571	804	842	51	732	871	1,011	1,401
Loss on extinguishment of debt	-	-	-	-	-	-	-	-	(5,679)	-
Contribution to Permanent Fund principal	262	55	4,031	-	-	-	-	-	-	-
Special items - disposal of operations	-	-	-	-	-	-	-	5,728	-	-
Extraordinary items - impairment of assets and other	-	-	-	-	-	(4,394)	-	-	-	-
Transfers	(480,654)	(549,206)	(598,789)	(612,520)	(612,563)	(503,494)	(456,940)	(500,210)	(575,626)	(534,103)
Total governmental activities	\$ 5,509,309	\$ 5,834,773	\$ 6,220,104	\$ 5,991,099	\$ 5,914,295	\$ 6,411,741	\$ 7,016,427	\$ 7,433,551	\$ 7,220,663	\$ 7,757,033
Business-type activities:										
Other tax	\$ 7,300	\$ 5,909	\$ 6,551	\$ 5,688	\$ 6,459	\$ 6,803	\$ 7,031	\$ 7,463	\$ 7,527	\$ 7,765
Unrestricted investment earnings	93,651	159,246	69,378	(25,411)	115,200	154,176	90,891	109,987	186,857	46,888
Other	68,209	40,162	46,919	94,068	50,678	47,610	76,091	67,096	68,072	57,303
Gain/(loss) on sale of assets	4,169	18	7	75	101	16	688	78	27	20
Contribution to University Endowments	-	-	-	404	(250)	-	-	-	-	-
Extraordinary items - impairment of assets and other	-	-	55,084	3,160	(15,785)	5,900	991	(2,580)	-	-
Transfers	480,654	549,206	598,789	612,520	612,563	503,494	456,940	500,210	575,626	534,103
Total business-type activities	\$ 653,983	\$ 754,541	\$ 776,728	\$ 690,504	\$ 768,966	\$ 717,999	\$ 632,632	\$ 682,254	\$ 838,109	\$ 646,079
Change in net position										
Governmental activities	\$ 327,335	\$ 370,991	\$ 178,894	\$ (164,336)	\$ 376,245	\$ 342,908	\$ 421,307	\$ 735,838	\$ 247,588	\$ 179,560
Business-type activities	246,389	292,596	256,541	(72,130)	121,954	479,038	490,509	393,953	528,276	378,944
Total primary government	\$ 573,724	\$ 663,587	\$ 435,435	\$ (236,466)	\$ 498,199	\$ 821,946	\$ 911,816	\$ 1,129,791	\$ 775,864	\$ 558,504

(1) - Fiscal Year 2008 amounts reported include prior period adjustments made in 2009 to reflect the effect of reclassifications and misstatements of the Department of Natural Resources' capital assets totaling \$9.9 million.

(2) - Fiscal Year 2009 amounts reported include prior period adjustments made in 2010 to reflect the effect of the implementation of GASB No. 51 for intangible assets and reclassifications of investments at the Iowa Braille and Sight Saving School from a governmental activity to a fiduciary fund.

(3) - Fiscal Year 2010 amounts reported include prior period adjustments made in 2011 to reflect the effect of implementation of GASB No. 54 and the reclassification of the Iowa Lottery Authority from a blended component unit to a discretely presented component unit.

(4) - Due to changes in legislation, 2011 amounts reflect a prior period adjustment made in 2012 to reclassify the Department of Economic Development, previously reported in the primary government, to the Iowa Economic Development Authority, a discretely presented component unit. In addition, during 2012, the Iowa College Student Aid Commission revalued student loan receivables and related allowances for doubtful accounts.

(5) - Fiscal Year 2012 amounts reported include prior period adjustments made in 2013 to reflect the effect of implementation of GASB No. 61 and the inclusion of new component units at the University of Iowa.

(6) - Fiscal Year 2013 amounts reported include prior period adjustments made in 2014 to reflect the effect of implementation of GASB No. 65.

STATE OF IOWA
Fund Balances of Governmental Funds

Schedule 3

For the Last Ten Fiscal Years
(Modified Accrual Basis of Accounting Expressed in Thousands)

	Fiscal Year									
	2006	2007	2008	2009 ⁽²⁾	2010 ⁽³⁾	2011 ⁽⁴⁾	2012	2013	2014	2015
General Fund										
Reserved	\$ 1,202,023	\$ 1,000,811	\$ 1,178,178	\$ 1,121,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	897,708	1,052,537	1,118,497	802,767	-	-	-	-	-	-
Nonspendable	-	-	-	-	31,950	31,364	41,382	43,138	41,248	44,528
Spendable:										
Restricted	-	-	-	-	1,219,215	1,236,111	1,062,771	1,017,927	1,045,227	861,583
Committed	-	-	-	-	1,385,901	1,486,404	1,732,552	2,145,980	1,912,518	1,676,632
Unassigned	-	-	-	-	(201,720)	(250,589)	(210,684)	(156,800)	(214,660)	(273,102)
Total General Fund	\$ 2,099,731	\$ 2,053,348	\$ 2,296,675	\$ 1,923,899	\$ 2,435,346	\$ 2,503,290	\$ 2,626,021	\$ 3,050,245	\$ 2,784,333	\$ 2,309,641
All other governmental funds										
Reserved	\$ 419,404	\$ 305,336	\$ 927,732 ⁽¹⁾	\$ 820,497 ⁽¹⁾	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	62,224	48,907	(633,676) ⁽¹⁾	(584,829) ⁽¹⁾	-	-	-	-	-	-
Capital projects funds	2,056	98,015	82,668	52,417	-	-	-	-	-	-
Nonspendable	-	-	-	-	14,857	15,692	16,192	16,376	16,327	16,451
Spendable:										
Restricted	-	-	-	-	779,220 ⁽¹⁾	789,149 ⁽¹⁾	667,541 ⁽¹⁾	570,702 ⁽¹⁾	489,259 ⁽¹⁾	437,487 ⁽¹⁾
Committed	-	-	-	-	25,347	27,348	26,453	28,346	29,124	24,038
Unassigned	-	-	-	-	(572,626) ⁽¹⁾	(513,010) ⁽¹⁾	(461,801) ⁽¹⁾	(410,619) ⁽¹⁾	(354,758) ⁽¹⁾	(305,015) ⁽¹⁾
Total all other governmental funds	\$ 483,684	\$ 452,258	\$ 376,724	\$ 288,085	\$ 246,798	\$ 319,179	\$ 248,385	\$ 204,805	\$ 179,952	\$ 172,961

(1) - Due to the implementation of GASB No. 48, interfund advances were recorded in the Tobacco Settlement Authority and Tobacco Collections funds.

(2) - Fiscal Year 2009 amounts reported include prior period adjustments made in 2010 to reflect the effect of reclassifications of investments at the Iowa Braille and Sight Saving School from a governmental activity to a fiduciary fund.

(3) - Fiscal Year 2010 amounts reported include prior period adjustments made in 2011 to reflect the effect of implementation of GASB No. 54.

(4) - Due to changes in legislation, Fiscal Year 2011 amounts reflect a prior period adjustment made in 2012 to reclassify the Department of Economic Development, previously reported in the primary government, to the Iowa Economic Development Authority, a discretely presented component unit. In addition, during Fiscal Year 2012, the Iowa College Student Aid Commission revalued student loan receivables and related allowances for doubtful accounts.

STATE OF IOWA
Changes in Fund Balances of Governmental Funds
For the Last Ten Fiscal Years

Schedule 4

(Modified Accrual Basis of Accounting Expressed in Thousands)

	Fiscal Year									
	2006	2007	2008	2009	2010 ⁽¹⁾	2011 ⁽²⁾	2012	2013	2014	2015
Revenues										
Taxes	\$ 6,491,259	\$ 6,867,216	\$ 7,386,422	\$ 7,333,205	\$ 7,089,985	\$ 7,484,244	\$ 7,985,697	\$ 8,456,345	\$ 8,414,849	\$ 8,917,337
Receipts from other entities	3,973,158	3,522,809	4,193,259	5,126,503	6,131,238	5,855,250	5,626,029	5,400,502	5,655,703	5,943,765
Investment income	97,418	145,561	118,360	66,294	26,431	29,931	21,766	6,244	21,370	19,141
Fees, licenses & permits	651,726	680,615	690,211	978,396	1,077,664	1,195,283	1,226,093	1,268,880	1,324,029	1,358,661
Refunds & reimbursements	466,900	411,734	431,503	474,081	465,278	539,796	537,219	527,456	576,484	601,812
Sales, rents & services	27,714	28,589	29,143	29,925	34,620	31,400	33,225	32,639	35,827	39,765
Miscellaneous	119,906	120,677	117,568	93,961	118,521	147,736	141,461	150,035	158,048	177,710
Contributions	265	156	48	1,008	-	-	-	-	-	-
Gross revenues	11,828,346	11,777,357	12,966,514	14,103,373	14,943,737	15,283,640	15,571,490	15,842,101	16,186,310	17,058,191
Less revenue refunds	675,709	686,423	762,926	883,633	954,852	918,313	918,524	909,631	1,039,704	1,066,067
Net revenues	11,152,637	11,090,934	12,203,588	13,219,740	13,988,885	14,365,327	14,652,966	14,932,470	15,146,606	15,992,124
Expenditures										
Administration & regulation	909,321	863,429	889,445	1,244,250	1,272,714	1,370,396	1,403,974	1,364,608	1,419,879	1,596,272
Education	2,940,726	3,068,629	3,341,479	3,492,860	3,434,673	3,593,313	3,544,428	3,575,186	3,731,639	3,908,485
Health & human rights	360,180	357,830	389,209	443,841	472,053	451,393	417,306	414,981	418,906	420,907
Human services	3,919,831	3,864,673	4,240,263	4,626,097	4,897,794	5,172,053	5,461,157	5,540,912	5,783,311	6,454,924
Justice & public defense	700,362	771,562	870,244	1,144,444	1,107,809	1,065,068	1,027,435	1,035,912	1,199,871	1,173,037
Economic development	217,701	221,567	220,313	335,429	343,857	270,192	255,299	184,877	159,626	158,282
Transportation	382,576	458,950	416,388	471,563	550,192	542,490	548,629	552,228	580,831	646,481
Agriculture & natural resources	161,172	172,948	181,518	199,639	189,349	198,876	201,838	200,439	201,194	207,823
Capital outlay	878,185	800,188	769,202	1,029,341	1,161,197	962,834	1,136,378	1,012,032	1,128,589	1,238,409
Debt service:										
Payment to escrow agent	-	-	-	-	-	-	-	-	73,940	-
Principal	23,435	28,025	69,575	36,335	29,090	40,495	72,555	49,815	69,215	45,625
Interest & fiscal charges	54,867	53,194	58,621	59,146	86,108	100,122	101,327	98,242	94,875	89,659
Total expenditures	10,548,356	10,660,995	11,446,257	13,082,945	13,544,836	13,767,232	14,170,326	14,029,232	14,861,876	15,939,904
Excess of revenues over expenditures	604,281	429,939	757,331	136,795	444,049	598,095	482,640	903,238	284,730	52,220
Other financing sources (uses)										
Transfers in	453,815	323,251	533,885	538,129	395,422	197,540	197,567	215,291	229,136	200,611
Transfers out	(936,073)	(869,369)	(1,124,271)	(1,136,203)	(1,004,206)	(696,832)	(651,385)	(713,290)	(804,762)	(734,713)
Leases, installment purchases & other	530	4,730	848	313	2,340	93	562	9	131	199
Debt issued	-	33,370	-	-	613,710	311,945	-	-	-	-
Premium (discount) on bonds	(555,554)	270	-	-	27,027	26,043	1,643	-	-	-
Refunding debt issued	1,365,435	-	-	-	-	-	20,910	-	-	-
Payments to refund debt	-	-	-	-	-	-	-	-	-	-
Payment to refunding escrow agent	(666,845)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(338,692)	(507,748)	(589,538)	(597,761)	34,293	(161,211)	(430,703)	(497,990)	(575,495)	(533,903)
Special items - disposal of operations	-	-	-	-	-	-	-	(24,604)	-	-
Net change in fund balances	\$ 265,589	\$ (77,809)	\$ 167,793	\$ (460,966)	\$ 478,342	\$ 436,884	\$ 51,937	\$ 380,644	\$ (290,765)	\$ (481,683)
Debt service as a percentage of noncapital expenditures	<1%	<1%	1.2%	<1%	0.9%	1.1%	1.3%	1.1%	1.7%	0.9%

(1) - Fiscal Year 2010 amounts reported include prior period adjustments made in 2011 to reflect the effect of implementation of GASB No. 54 and the reclassification of the Iowa Lottery Authority from a blended component unit to a discretely presented component unit.

(2) - Due to changes in legislation, Fiscal Year 2011 amounts reflect a prior period adjustment made in 2012 to reclassify the Department of Economic Development, previously reported in the primary government, to the Iowa Economic Development Authority, a discretely presented component unit. In addition, during Fiscal Year 2012, the Iowa College Student Aid Commission revalued student loan receivables and related allowances for doubtful accounts.

STATE OF IOWA
Tax Revenue by Source - Governmental Funds
For the Last Ten Fiscal Years
(Modified Accrual Basis of Accounting Expressed in Thousands)

Schedule 5

	Fiscal Year									
	2006	2007	2008	2009	2010	2011 ⁽¹⁾	2012	2013	2014	2015
Individual income tax	\$ 2,876,413	\$ 3,109,609	\$ 3,366,344	\$ 3,320,295	\$ 3,236,054	\$ 3,476,658	\$ 3,677,240	\$ 4,080,794	\$ 3,984,543	\$ 4,224,097
Sales tax	1,600,799	1,590,238	1,639,885	2,002,262	1,910,962	1,983,187	2,066,024	2,097,466	2,171,915	2,251,636
Use tax	557,841	587,009	630,184	374,686	371,195	404,151	439,772	464,126	489,764	501,073
Fuel tax	490,470	500,531	497,613	487,265	482,417	496,486	490,377	481,120	493,999	575,844
Corporate tax	370,333	436,060	464,907	408,578	373,416	401,628	550,343	563,016	507,522	579,881
Inheritance tax	71,640	77,750	79,783	72,562	68,358	65,535	79,670	86,785	90,791	89,807
Insurance premium tax	121,428	105,223	111,647	90,035	88,571	97,098	101,406	104,885	105,532	109,634
Cigarette & tobacco tax	98,936	135,207	251,584	238,153	232,573	226,692	225,499	226,300	225,375	223,069
Wagering tax	249,183	272,210	287,247	282,545	272,361	269,842	287,680	283,168	275,659	280,706
Franchise tax	35,007	33,601	36,813	33,271	31,564	39,423	41,121	43,860	40,330	47,482
Beer tax	14,277	14,264	14,454	14,717	14,503	14,272	14,726	13,865	14,187	14,489
Other	4,932	5,514	5,961	8,835	8,011	9,272	11,839	10,960	15,232	19,619
Gross taxes	6,491,259	6,867,216	7,386,422	7,333,204	7,089,985	7,484,244	7,985,697	8,456,345	8,414,849	8,917,337
Less refunds	576,733	588,552	663,997	786,757	858,281	822,634	820,178	871,332	1,000,031	1,028,612
Net taxes	\$ 5,914,526	\$ 6,278,664	\$ 6,722,425	\$ 6,546,447	\$ 6,231,704	\$ 6,661,610	\$ 7,165,519	\$ 7,585,013	\$ 7,414,818	\$ 7,888,725

Source: State Accounting System and adjusting journal entries from GAAP packages.

(1) - Due to changes in legislation, Fiscal Year 2011 amounts reflect a prior period adjustment made in 2012 to reclassify the Department of Economic Development, previously reported in the primary government, to the Iowa Economic Development Authority, a discretely presented component unit.

STATE OF IOWA
Individual Income Tax Returns Filed and Tax Rates
For the Last Ten Calendar Years

Schedule 6

Tax Year 2005		Tax Year 2006		Tax Year 2007		Tax Year 2008		Tax Year 2009	
Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns						
No AGI	39,556	No AGI	39,558	No AGI	42,488	No AGI	45,574	No AGI	51,620
\$1 - 9,999	372,761	\$1 - 9,999	362,337	\$1 - 9,999	368,519	\$1 - 9,999	356,260	\$1 - 9,999	336,423
\$10,000 - 19,999	350,536	\$10,000 - 19,999	343,506	\$10,000 - 19,999	344,833	\$10,000 - 19,999	335,220	\$10,000 - 19,999	332,440
\$20,000 - 29,999	338,342	\$20,000 - 29,999	337,101	\$20,000 - 29,999	337,340	\$20,000 - 29,999	329,579	\$20,000 - 29,999	330,853
\$30,000 - 39,999	270,292	\$30,000 - 39,999	277,113	\$30,000 - 39,999	282,702	\$30,000 - 39,999	281,286	\$30,000 - 39,999	273,662
\$40,000 - 49,999	176,395	\$40,000 - 49,999	185,575	\$40,000 - 49,999	196,874	\$40,000 - 49,999	199,752	\$40,000 - 49,999	194,025
\$50,000 - 74,999	179,890	\$50,000 - 74,999	199,518	\$50,000 - 74,999	221,027	\$50,000 - 74,999	234,607	\$50,000 - 74,999	233,380
\$75,000 - 99,999	57,841	\$75,000 - 99,999	66,119	\$75,000 - 99,999	74,841	\$75,000 - 99,999	79,374	\$75,000 - 99,999	77,882
\$100,000 & above	79,060	\$100,000 & above	90,788	\$100,000 & above	103,651	\$100,000 & above	105,736	\$100,000 & above	99,179
	1,864,673		1,901,615		1,972,275		1,967,388		1,929,464
Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*						
\$0 - \$1,269	0.36%	\$0 - \$1,300	0.36%	\$0 - \$1,343	0.36%	\$0 - \$1,379	0.36%	\$0 - \$1,407	0.36%
\$1,269 - 2,538	0.72%	\$1,300 - 2,600	0.72%	\$1,343 - 2,686	0.72%	\$1,379 - 2,758	0.72%	\$1,407 - 2,814	0.72%
\$2,538 - 5,076	2.43%	\$2,600 - 5,200	2.43%	\$2,686 - 5,372	2.43%	\$2,758 - 5,516	2.43%	\$2,814 - 5,628	2.43%
\$5,076 - 11,421	4.50%	\$5,200 - 11,700	4.50%	\$5,372 - 12,087	4.50%	\$5,516 - 12,411	4.50%	\$5,628 - 12,663	4.50%
\$11,421 - 19,035	6.12%	\$11,700 - 19,500	6.12%	\$12,087 - 20,145	6.12%	\$12,411 - 20,685	6.12%	\$12,663 - 21,105	6.12%
\$19,035 - 25,380	6.48%	\$19,500 - 26,000	6.48%	\$20,145 - 26,860	6.48%	\$20,685 - 27,580	6.48%	\$21,105 - 28,140	6.48%
\$25,380 - 38,070	6.80%	\$26,000 - 39,000	6.80%	\$26,860 - 40,290	6.80%	\$27,580 - 41,370	6.80%	\$28,140 - 42,210	6.80%
\$38,070 - 57,105	7.92%	\$39,000 - 58,500	7.92%	\$40,290 - 60,435	7.92%	\$41,370 - 62,055	7.92%	\$42,210 - 63,315	7.92%
\$57,105 & above	8.98%	\$58,500 & above	8.98%	\$60,435 & above	8.98%	\$62,055 & above	8.98%	\$63,315 & above	8.98%
Tax Year 2010		Tax Year 2011		Tax Year 2012		Tax Year 2013		Tax Year 2014	
Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns						
No AGI	49,110	No AGI	52,101	No AGI	52,301	No AGI	53,992	Information not available.	
\$1 - 9,999	333,307	\$1 - 9,999	337,187	\$1 - 9,999	326,822	\$1 - 9,999	315,190		
\$10,000 - 19,999	338,049	\$10,000 - 19,999	332,596	\$10,000 - 19,999	324,978	\$10,000 - 19,999	320,585		
\$20,000 - 29,999	323,039	\$20,000 - 29,999	314,841	\$20,000 - 29,999	309,181	\$20,000 - 29,999	303,974		
\$30,000 - 39,999	274,706	\$30,000 - 39,999	272,314	\$30,000 - 39,999	272,654	\$30,000 - 39,999	273,340		
\$40,000 - 49,999	198,580	\$40,000 - 49,999	202,716	\$40,000 - 49,999	207,046	\$40,000 - 49,999	210,320		
\$50,000 - 74,999	242,170	\$50,000 - 74,999	253,213	\$50,000 - 74,999	268,326	\$50,000 - 74,999	278,264		
\$75,000 - 99,999	82,412	\$75,000 - 99,999	89,113	\$75,000 - 99,999	96,439	\$75,000 - 99,999	103,702		
\$100,000 & above	107,941	\$100,000 & above	121,578	\$100,000 & above	138,830	\$100,000 & above	144,703		
	1,949,314		1,975,659		1,996,577		2,004,070		
Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*						
\$0 - \$1,428	0.36%	\$0-1,439	0.36%	\$0-1,469	0.36%	\$0-1,494	0.36%	\$0-1,515	0.36%
\$1,428 - 2,856	0.72%	\$1,439-2,878	0.72%	\$1,469-2,938	0.72%	\$1,494-2,988	0.72%	\$1,515-3,030	0.72%
\$2,856 - 5,712	2.43%	\$2,878-5,756	2.43%	\$2,938-5,876	2.43%	\$2,988-5,976	2.43%	\$3,030-6,060	2.43%
\$5,712 - 12,852	4.50%	\$5,756-12,951	4.50%	\$5,876-13,221	4.50%	\$5,976-13,446	4.50%	\$6,060-13,635	4.50%
\$12,852 - 21,420	6.12%	\$12,951-21,585	6.12%	\$13,221-22,035	6.12%	\$13,446-22,410	6.12%	\$13,635-22,725	6.12%
\$21,420 - 28,560	6.48%	\$21,585-28,780	6.48%	\$22,035-29,380	6.48%	\$22,410-29,880	6.48%	\$22,725-30,300	6.48%
\$28,560 - 42,840	6.80%	\$28,780-43,170	6.80%	\$29,380-44,070	6.80%	\$29,880-44,820	6.80%	\$30,300-45,450	6.80%
\$42,840 - 64,260	7.92%	\$43,170-64,755	7.92%	\$44,070-66,105	7.92%	\$44,820-67,230	7.92%	\$45,450-68,175	7.92%
\$64,260 & above	8.98%	\$64,755 & above	8.98%	\$66,105 & above	8.98%	\$67,230 & above	8.98%	\$68,175 & above	8.98%

* Iowa is one of three states that allow all taxpayers full deductibility of net federal tax payments.

Source: Iowa Individual Income Tax Annual Statistical Report, compiled by the Iowa Department of Revenue, Tax Research and Program Analysis Section

STATE OF IOWA
Retail Sales by Business Classification

Schedule 7

Sales Tax Annual Period April 1 through March 31 of the following year 2006 through 2015

Classification	2006		2007		2008		2009		2010	
	Number of Businesses	Taxable Sales (in thousands)								
Utilities & transportation	13,608	\$ 3,480,731	14,409	\$ 3,253,006	14,628	\$ 3,385,552	14,876	\$ 3,517,073	14,570	\$ 3,416,539
Building materials	6,744	2,496,945	6,965	2,502,180	6,985	2,470,307	6,981	2,561,077	6,821	2,437,841
General merchandise	6,645	4,851,712	6,862	5,159,008	6,678	5,218,644	6,666	5,428,309	6,478	5,366,827
Food dealers	6,325	1,415,821	6,796	1,503,246	6,833	1,564,199	6,817	1,634,570	6,770	1,713,971
Motor vehicles	14,251	1,686,072	14,843	1,737,850	14,707	1,827,036	15,177	1,926,927	14,210	1,852,142
Apparel	5,786	793,065	6,162	825,421	6,147	841,572	6,326	855,151	6,383	866,270
Home furnishings & appliances	7,509	1,440,372	7,582	1,435,783	7,621	1,469,497	7,960	1,456,128	7,914	1,202,096
Eating & drinking places	27,439	2,895,134	29,893	3,084,773	30,518	3,274,850	30,936	3,359,230	30,435	3,305,611
Specialty retail stores	56,820	2,349,683	60,925	2,418,715	60,964	2,456,805	61,037	2,510,639	60,568	2,496,150
Services	105,712	4,021,968	114,755	4,277,480	116,970	4,476,801	122,863	4,729,859	127,591	4,511,003
Wholesale goods	18,759	2,486,270	19,280	2,469,117	18,788	2,499,040	18,611	2,507,198	18,148	2,227,656
All other	71,340	3,190,615	57,075	2,979,140	59,196	3,604,722	54,838	3,218,496	50,982	2,547,487
Total	340,938	\$ 31,108,388	345,547	\$ 31,645,719	350,035	\$ 33,089,025	353,088	\$ 33,704,657	350,870	\$ 31,943,593

Classification	2011		2012		2013		2014		2015	
	Number of Businesses	Taxable Sales (in thousands)								
Utilities & transportation	14,489	\$ 3,428,950	14,737	\$ 3,405,479	15,053	\$ 3,335,512	14,701	\$ 3,483,048	14,357	\$ 3,632,047
Building materials	6,636	2,507,236	6,530	2,704,879	6,504	2,712,261	6,059	2,538,244	6,118	2,706,767
General merchandise	6,296	5,408,118	6,211	5,530,952	6,151	5,475,235	3,156	4,650,592	3,093	4,711,009
Food dealers	6,766	1,732,752	6,776	1,772,985	6,729	1,782,829	12,807	3,156,659	12,790	3,297,011
Motor vehicles	13,867	1,967,946	13,723	2,108,205	13,612	2,124,416	9,534	1,704,501	9,428	1,793,580
Apparel	6,312	907,046	6,224	972,815	6,316	1,011,028	6,256	1,044,542	6,221	1,063,320
Home furnishings & appliances	7,615	1,195,401	7,474	1,205,592	7,398	1,202,792	6,246	1,208,754	6,169	1,216,924
Eating & drinking places	30,191	3,434,699	30,248	3,635,252	30,430	3,732,685	30,035	3,827,209	29,889	4,056,025
Specialty retail stores	59,166	2,615,424	58,914	2,759,729	59,103	2,909,350	56,330	2,771,512	55,786	2,911,596
Services	123,085	4,661,026	125,225	4,877,162	126,867	4,945,765	125,773	4,889,626	126,249	5,188,730
Wholesale goods	17,385	2,354,819	16,945	2,568,014	16,659	2,552,248	18,059	3,772,090	17,698	3,929,422
All other	50,573	2,690,600	50,937	2,996,903	50,965	3,016,466	48,831	2,800,836	49,219	3,019,888
Total	342,381	\$ 32,904,017	343,944	\$ 34,537,967	345,787	\$ 34,800,587	337,787	\$ 35,847,613	337,017	\$ 37,526,319

The sales tax rate had remained at 5% since 1992. In September 2008 the rate increased from 5% to 6%.

In 2014 the Iowa Department of Revenue reclassified the business group and classification of gas stations/convenience stores selling gas from motor vehicles to food dealers.

Source: Iowa Retail Sales and Use Tax Report, compiled by the Iowa Department of Revenue, Tax Research and Fiscal Analysis Section

STATE OF IOWA
Ratios of Outstanding Debt by Type
For the Last Ten Fiscal Years
(Expressed in Thousands Except Per Capita)

Schedule 8

Fiscal Year	Governmental Activities				Business-type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	Revenue Bonds	Capital Leases	Loans & Contracts	Certificates of Participation	Revenue Bonds	Capital Leases	Loans & Contracts			
2006	\$ 1,091,841	\$ 3,587	\$ 2,569	\$ 1,560	\$ 837,368	\$ 137,169	\$ 4,158	\$ 2,078,252	2.17	701
2007	1,110,582	6,293	2,854	1,020	921,938	157,665	3,431	2,203,783	2.22	739
2008	1,049,536	5,403	2,705	580	1,069,239	149,062	2,570	2,279,095	2.18	763
2009	1,017,620	4,438	2,526	395	1,150,222	145,930	21,283	2,342,414	2.12	780
2010 (1)	1,631,945	5,534	2,339	200	1,280,588	139,407	24,002	3,084,015	2.80	1,025
2011	1,930,626	3,664	2,145	-	1,336,824	143,111	28,119	3,444,489	2.95	1,131
2012 (2)	1,881,714	2,884	2,141	-	1,549,938	173,504	19,021	3,629,202	2.92	1,185
2013 (3)	1,858,333	206	1,834	-	1,787,778	39,323	35,195	3,722,669	2.87	1,211
2014	1,720,281	180	1,600	-	1,852,319	35,606	69,369	3,679,355	2.64	1,191
2015	1,675,590	76	1,474	-	1,903,485	34,200	64,214	3,679,039	2.62	1,184

(1) - Fiscal Year 2010 amounts reported reflect the effect of the reclassification of the Iowa Lottery Authority from a blended component unit to a discretely presented component unit.

(2) - Fiscal Year 2012 amounts reflect the prior period adjustments made in 2013 due to the implementation of GASB No. 61 and the inclusion of new component units at the University of Iowa.

(3) - Fiscal Year 2013 amounts reported include prior period adjustments made in 2014 to reflect the effect of implementation of GASB No. 65.

Personal income and population are based on the calendar year that ends within the fiscal year (See Schedule 10).

STATE OF IOWA
Revenue Bond Coverage
For the Last Ten Fiscal Years

Schedule 9

Governmental Activities - General Fund
(Expressed in Thousands)

IJOBS-2009

	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Debt Service			Coverage
				Principal	Interest	Total	
2011	\$ 60,220	\$ -	\$ 60,220	\$ 13,750	\$ 33,273	\$ 47,023	1.28
2012	47,750	9	47,741	14,335	32,686	47,021	1.02
2013	47,523	1	47,522	14,955	32,069	47,024	1.01
2014	49,394	-	49,394	15,580	31,443	47,023	1.05
2015	49,339	3	49,336	16,330	30,720	47,050	1.05

IJOBS-2010

	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Debt Service			Coverage
				Principal	Interest	Total	
2011	\$ 5,121	\$ -	\$ 5,121	\$ -	\$ 5,121	\$ 5,121	1.00
2012	12,470	3	12,467	4,370	7,878	12,248	1.02
2013	12,470	-	12,470	4,470	7,792	12,262	1.02
2014	10,450	-	10,450	3,160	6,866	10,026	1.04
2015	10,636	1	10,635	3,395	6,741	10,136	1.05

Vision Iowa

	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Debt Service			Coverage
				Principal	Interest	Total	
2011	\$ 15,895	\$ 3	\$ 15,892	\$ 8,925	\$ 6,967	\$ 15,892	1.00
2012	15,910	8	15,902	9,390	6,512	15,902	1.00
2013	15,934	3	15,931	9,890	6,041	15,931	1.00
2014	15,958	3	15,955	10,445	5,510	15,955	1.00
2015	15,980	3	15,977	11,025	4,939	15,964	1.00

All General Fund pledged revenues consist of casino and racetrack gaming revenues.

Governmental Activities - Special Revenue Funds
(Expressed in Thousands)

Tobacco Settlement Authority

	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Debt Service			Coverage
				Principal	Interest	Total	
2006	\$ 43,189	\$ 2,929	\$ 40,260	\$ 2,555	\$ 38,681	\$ 41,236	0.98
2007	45,473	260	45,213	6,755	37,111	43,866	1.03
2008	62,302 *	1,253	61,049	14,700	41,656	56,356	1.08
2009	66,576 *	863	65,713	20,540	45,685	66,225	0.99
2010	71,327 *	1,097	70,230	12,510	44,350	56,860	1.24
2011	67,034 *	1,172	65,862	8,720	43,537	52,257	1.26
2012	68,283 *	1,437	66,846	9,590	42,970	52,560	1.27
2013	68,265 *	1,477	66,788	9,835	42,347	52,182	1.28
2014	74,226 *	786	73,440	16,365	41,708	58,073	1.26
2015	66,405 *	702	65,703	11,735	40,644	52,379	1.25

* Due to implementation of GASB Statement No. 48, the Tobacco Settlement Authority no longer reports tobacco settlement revenues. All tobacco settlement revenues are reported in the Tobacco Collections Fund and funds are then advanced to the Tobacco Settlement Authority for debt repayment. The amount shown represents the amount advanced and interest income.

(continued on next page)

STATE OF IOWA
Revenue Bond Coverage
For the Last Ten Fiscal Years
(continued)

Schedule 9

Governmental Activities - Capital Projects Funds
(Expressed in Thousands)

<i>Iowa Utilities Board and Consumer Advocate State Building</i>				Debt Service				
Gross Revenues		Less:	Net Available		Principal	Interest	Total	Coverage
		Operating Expenses		Revenues				
2011	\$ 887	\$ -	\$	887	\$ 250	\$ 637	\$ 887	1.00
2012	1,064	-		1,064	440	624	1,064	1.00
2013	1,062	-		1,062	460	602	1,062	1.00
2014	1,064	-		1,064	485	579	1,064	1.00
2015	1,065	-		1,065	510	555	1,065	1.00

Pledged revenues are from utility company assessments.

<i>Prison Infrastructure 2010</i>				Debt Service				
Gross Revenues		Less:	Net Available		Principal	Interest	Total	Coverage
		Operating Expenses		Revenues				
2011	\$ 6,612	\$ -	\$	6,612	\$ -	\$ 5,698	\$ 5,698	1.16
2012	6,522	-		6,522	435	6,087	6,522	1.00
2013	6,518	-		6,518	440	6,078	6,518	1.00
2014	6,514	-		6,514	445	6,069	6,514	1.00
2015	8,728	9		8,719	2,660	6,060	8,720	1.00

Pledged revenues are from fines, fees and forfeited bail receipts.

Business-type Activities - University Funds
(Expressed in Thousands)

<i>Residence/Dormitory Building Revenue Bonds</i>				Debt Service*				
Gross Revenues		Less:	Net Available		Principal	Interest	Total	Coverage
		Operating Expenses*		Revenues				
2006	\$ 127,116	\$ 93,318	\$	33,798	\$ 9,982	\$ 8,828	\$ 18,810	1.80
2007	136,767	99,554		37,213	10,672	8,626	19,298	1.93
2008	144,557	103,401		41,156	10,147	8,427	18,574	2.22
2009	154,572	111,814		42,758	10,877	8,269	19,146	2.23
2010	158,830	110,914		47,916	11,273	7,812	19,085	2.51
2011	166,881	116,908		49,973	12,948	7,015	19,963	2.50
2012	185,808	133,069		52,739	15,884	6,095	21,979	2.40
2013	189,843	135,514		54,329	16,394	6,284	22,678	2.40
2014	200,450	144,756		55,694	19,099	7,141	26,240	2.12
2015	211,730	150,381		61,349	20,844	7,032	27,876	2.20

<i>Athletic/Multipurpose/Academic Facilities Revenue Bonds</i>				Debt Service*				
Gross Revenues*		Less:	Net Available		Principal	Interest	Total	Coverage
		Operating Expenses*		Revenues				
2006	\$ 24,760	\$ 8,505	\$	16,255	\$ 2,175	\$ 3,498	\$ 5,673	2.87
2007	36,014	13,482		22,532	4,060	6,109	10,169	2.22
2008	42,095	16,754		25,341	3,600	6,586	10,186	2.49
2009	51,506	18,518		32,988	4,180	6,817	10,997	3.00
2010	51,833	19,809		32,024	4,570	7,352	11,922	2.69
2011	53,076	15,970		37,106	5,186	8,041	13,227	2.81
2012	49,198	18,106		31,092	5,480	7,776	13,256	2.35
2013	49,793	17,638		32,155	6,530	8,550	15,080	2.13
2014	50,729	17,683		33,046	7,225	8,015	15,240	2.17
2015	54,397	18,755		35,642	7,485	7,849	15,334	2.32

(continued on next page)

STATE OF IOWA
Revenue Bond Coverage
For the Last Ten Fiscal Years
(continued)

Schedule 9

Business-type Activities - University Funds
(Expressed in Thousands)

<i>Telecommunications Revenue Bonds</i>				Debt Service*			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues				Coverage
				Principal	Interest	Total	
2006	\$ 18,124	\$ 11,809	\$ 6,315	\$ 2,495	\$ 918	\$ 3,413	1.85
2007	19,574	13,452	6,122	2,575	842	3,417	1.79
2008	20,190	13,683	6,507	2,655	759	3,414	1.91
2009	23,323	15,653	7,670	2,825	435	3,260	2.35
2010	21,114	15,317	5,797	2,925	911	3,836	1.51
2011	23,164	15,555	7,609	3,015	1,219	4,234	1.80
2012	24,317	18,027	6,290	2,440	1,649	4,089	1.54
2013	24,789	17,920	6,869	2,945	1,467	4,412	1.56
2014	23,615	17,260	6,355	2,470	1,378	3,848	1.65
2015	27,136	21,667	5,469	1,835	1,305	3,140	1.74

<i>Student Health Facility Revenue Bonds</i>				Debt Service*			
	Gross Revenues	Less: Operating Expenses*	Net Available Revenues				Coverage
				Principal	Interest	Total	
2006	\$ 10,057	\$ 7,550	\$ 2,507	\$ 675	\$ 399	\$ 1,074	2.33
2007	10,684	8,177	2,507	700	369	1,069	2.35
2008	11,374	8,684	2,690	735	339	1,074	2.50
2009	11,521	9,340	2,181	770	305	1,075	2.03
2010	11,914	8,897	3,017	800	269	1,069	2.82
2011	12,041	9,148	2,893	840	233	1,073	2.70
2012	10,811	9,311	1,500	515	128	643	2.33
2013	3,440	3,200	240	175	106	281	0.85
2014	3,751	3,205	546	195	58	253	2.16
2015	3,616	3,238	378	205	46	251	1.51

<i>Utility System Revenue Bonds</i>				Debt Service*			
	Gross Revenues	Less: Operating Expenses*	Net Available Revenues				Coverage
				Principal	Interest	Total	
2006	\$ 89,162	\$ 66,673	\$ 22,489	\$ 6,955	\$ 4,339	\$ 11,294	1.99
2007	96,416	67,840	28,576	7,240	6,062	13,302	2.15
2008	104,481	72,871	31,610	8,610	7,841	16,451	1.92
2009	106,149	78,194	27,955	9,820	7,967	17,787	1.57
2010	109,638	77,000	32,638	11,810	7,484	19,294	1.69
2011	117,663	80,882	36,781	11,230	7,642	18,872	1.95
2012	122,367	83,958	38,409	12,540	7,221	19,761	1.94
2013	126,495	87,043	39,452	14,845	7,949	22,794	1.73
2014	131,716	93,079	38,637	13,845	7,539	21,384	1.81
2015	130,696	89,181	41,515	8,915	7,100	16,015	2.59

<i>Parking System Revenue Bonds</i>				Debt Service*			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues				Coverage
				Principal	Interest	Total	
2006	\$ 16,825	\$ 10,732	\$ 6,093	\$ 1,320	\$ 1,440	\$ 2,760	2.21
2007	18,048	10,760	7,288	1,365	1,395	2,760	2.64
2008	18,412	12,234	6,178	1,410	1,346	2,756	2.24
2009	19,354	12,261	7,093	1,455	1,294	2,749	2.58
2010	18,562	13,459	5,103	1,490	1,195	2,685	1.90
2011	18,876	12,145	6,731	1,550	1,136	2,686	2.51
2012	19,984	12,655	7,329	1,605	1,068	2,673	2.74
2013	21,076	13,108	7,968	1,680	930	2,610	3.05
2014	22,574	13,679	8,895	1,750	1,677	3,427	2.60
2015	24,214	14,266	9,948	1,970	2,049	4,019	2.48

(continued on next page)

STATE OF IOWA
Revenue Bond Coverage
For the Last Ten Fiscal Years
(continued)

Schedule 9

Business-type Activities - University Funds
(Expressed in Thousands)

Recreational/Regulated Materials Facility Revenue Bonds				Debt Service*									
		Less:		Net Available									
Gross Revenues		Operating Expenses		Revenues		Principal	Interest	Total	Coverage				
2006	\$	3,938	\$	154	\$	3,784	\$	1,465	\$	442	\$	1,907	1.98
2007		4,110		74		4,036		1,525		393		1,918	2.10
2008		5,228		2,108		3,120		1,560		1,372		2,932	1.06
2009		5,080		1,726		3,354		395		2,360		2,755	1.22
2010		16,451		4,243		12,208		955		4,985		5,940	2.06
2011		24,151		8,815		15,336		1,845		5,593		7,438	2.06
2012		28,573		10,573		18,000		2,260		5,529		7,789	2.31
2013		34,787		11,649		23,138		4,005		5,449		9,454	2.45
2014		38,799		12,880		25,919		4,380		5,244		9,624	2.69
2015		42,613		12,921		29,692		3,635		5,094		8,729	3.40

Memorial/Maucker Union Revenue Bonds				Debt Service*									
		Less:		Net Available									
Gross Revenues*		Operating Expenses*		Revenues		Principal	Interest	Total	Coverage				
2006	\$	38,367	\$	30,729	\$	7,638	\$	2,065	\$	2,100	\$	4,165	1.83
2007		41,138		32,165		8,973		2,215		1,967		4,182	2.15
2008		41,428		32,933		8,495		2,290		1,897		4,187	2.03
2009		39,803		32,187		7,616		2,005		1,819		3,824	1.99
2010		44,138		36,262		7,876		1,655		1,749		3,404	2.31
2011		45,722		37,319		8,403		1,720		1,691		3,411	2.46
2012		34,367		26,657		7,710		1,950		1,427		3,377	2.28
2013		32,567		24,820		7,747		1,925		1,362		3,287	2.36
2014		31,881		23,760		8,121		2,130		1,033		3,163	2.57
2015		31,259		22,579		8,680		2,210		894		3,104	2.80

Hospital Revenue Bonds				Debt Service									
		Less:		Net Available									
Gross Revenues*		Operating Expenses*		Revenues		Principal	Interest	Total	Coverage				
2006	\$	773,841	\$	683,260	\$	90,581	\$	580	\$	1,119	\$	1,699	53.31
2007		814,693		708,788		105,905		610		1,094		1,704	62.15
2008		871,173		784,225		86,948		635		2,326		2,961	29.36
2009		928,193		863,979		64,214		2,065		3,314		5,379	11.94
2010		943,458		842,556		100,902		3,615		5,458		9,073	11.12
2011		1,033,448		903,039		130,409		3,500		4,959		8,459	15.42
2012		1,098,292		981,872		116,420		3,680		5,891		9,571	12.16
2013		1,125,336		1,013,711		111,625		4,870		10,159		15,029	7.43
2014		1,189,532		1,061,304		128,228		5,905		13,797		19,702	6.51
2015		1,314,267		1,155,470		158,797		11,205		13,469		24,674	6.44

Center For University Advancement Revenue Bonds				Debt Service*									
		Less:		Net Available									
Gross Revenues*		Operating Expenses		Revenues		Principal	Interest	Total	Coverage				
2006	\$	897	\$	-	\$	897	\$	510	\$	387	\$	897	1.00
2007		870		-		870		535		367		902	0.96
2008		905		-		905		560		347		907	1.00
2009		945		-		945		575		337		912	1.04
2010		915		-		915		590		303		893	1.02
2011		890		-		890		610		280		890	1.00
2012		865		-		865		610		255		865	1.00
2013		876		-		876		645		231		876	1.00
2014		874		-		874		670		204		874	1.00
2015		865		-		865		690		175		865	1.00

All University Funds pledged revenues consist of charges for services which include room and board fees.

* - Certain amounts have been revised to reflect changes made by the Universities.

Source: Information provided by the Treasurer of State, Tobacco Settlement Authority and Universities.

STATE OF IOWA
Demographic and Economic Statistics
For the Last Ten Calendar Years

Schedule 10

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Population (in thousands)	2,966	2,982	2,988	3,003	3,008	3,046	3,062	3,074	3,090	3,107
Personal income (in millions)	\$ 95,858	\$ 99,112	\$ 104,651	\$ 110,135	\$ 110,541	\$ 116,616	\$ 123,933	\$ 129,503	\$ 139,422	\$ 140,177
Per capita personal income	\$ 32,315	\$ 33,236	\$ 35,023	\$ 36,680	\$ 36,751	\$ 38,281	\$ 40,470	\$ 42,126	\$ 45,114	\$ 45,115
Resident civilian labor force and employment (annual averages)										
Civilian labor force (in thousands)	1,659.8	1,664.3	1,661.0	1,676.0	1,673.9	1,670.3	1,663.6	1,638.8	1,671.3	1,704.4
Resident employment (in thousands)	1,584.1	1,602.8	1,598.3	1,607.0	1,574.3	1,567.7	1,565.5	1,553.1	1,593.7	1,630.4
Resident unemployed (in thousands)	75.7	61.5	62.7	69.0	99.7	102.6	98.0	85.7	77.6	74.0
Percent unemployed	4.6	3.7	3.8	4.1	6.0	6.1	5.9	5.2	4.6	4.3
Employment by industry, non-agricultural (in thousands)										
Construction	71.2	74.8	72.5	73.0	64.8	61.6	62.5	64.6	67.4	74.4
Manufacturing	229.5	230.9	229.4	227.8	203.7	200.1	207.4	210.4	214.5	216.8
Trade, transportation and utilities	306.8	308.6	308.8	309.2	302.0	300.0	301.9	306.8	311.4	312.9
Information	33.3	32.8	33.5	33.3	30.4	28.5	27.9	27.1	26.1	25.6
Financial activities	98.3	100.6	102.6	102.9	101.8	101.2	100.3	101.6	103.4	104.2
Professional and business	112.6	117.0	120.9	121.5	117.6	121.7	123.5	129.5	131.9	136.1
Education and health	195.3	199.0	202.3	206.7	211.0	213.5	215.9	220.6	223.2	223.2
Leisure and hospitality	129.6	132.7	136.7	135.3	132.4	129.7	130.6	134.2	136.7	137.9
Other services	56.2	56.6	57.7	57.7	57.6	57.0	56.5	57.7	60.2	61.3
Government	245.5	247.3	249.7	252.7	254.7	253.6	249.8	254.0	255.4	255.5
Total non-agricultural employment	1,478.3	1,500.3	1,514.1	1,520.1	1,476.0	1,466.9	1,476.3	1,506.5	1,530.2	1,547.9

Source: U.S. Department of Commerce, Bureau of Economic Analysis and Iowa Workforce Development, Labor Market Information Unit in cooperation with the U.S. Department of Labor, Bureau of Labor Statistics.

STATE OF IOWA
Principal Non-governmental Employers
 Prior Calendar Year and Nine Years Ago

Schedule 11

CALENDAR YEAR 2014

Rank	Employer	Type of Business
1	Hy-Vee Food Stores, Inc.	Retail Food
2	Wal-Mart Stores, Inc.	Retail General Merchandise
3	Deere and Company	Machinery Manufacturing
4	Wells Fargo Bank NA	Finance
5	Rockwell Collins, Inc.	Equipment Manufacturing
6	Casey's General Store	Convenience Stores
7	Tyson Fresh Meats, Inc.	Food Manufacturing
8	Fareway Food Stores, Inc.	Retail Food
9	Principal Life Insurance Company	Life Insurance
10	Unitypoint Health	Health Services

CALENDAR YEAR 2005

Rank	Employer	Type of Business
1	Hy-Vee Food Stores, Inc.	Retail Food
2	Wal-Mart Stores, Inc.	Retail General Merchandise
3	Deere and Company	Machinery Manufacturing
4	Rockwell Collins, Inc.	Equipment Manufacturing
5	Principal Financial Group	Finance & Insurance
6	Tyson Fresh Meats, Inc.	Food Manufacturing
7	Wells Fargo Bank NA	Finance
8	Fareway Food Stores, Inc.	Retail Food
9	Pella Corporation	Wood Products Manufacturing
10	Mercy Health	Health Services

The Code of Iowa defines employee counts as confidential data; as such, this information is not available.

Source: Iowa Workforce Development

STATE OF IOWA
Significant Classes of Capital Assets by Function
 Capital Intensive Departments Only
 For the Last Ten Fiscal Years

Schedule 12

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ADMINISTRATION & REGULATION										
<i>Department of Administrative Services</i>										
Land (acres)	133	133	133	133	138	138	138	138	138	138
Buildings & improvements (square footage)	1,210,406	1,433,865	1,443,917	1,472,729	1,766,069	1,810,569	1,810,569	2,708,428	2,454,890	2,454,890
Machinery & equipment	580	574	594	576	613	962	985	594	627	341
<i>Alcoholic Beverages Division</i>										
Land (acres)	15	15	15	15	15	15	15	15	15	15
Buildings & improvements (square footage)	181,996	181,996	181,996	181,996	181,996	181,996	181,966	181,966	181,966	181,966
EDUCATION										
<i>Iowa Public Television</i>										
Land (acres)	131	131	211	211	211	208	208	208	208	208
Buildings & improvements (square footage)	119,800	119,800	119,800	62,000	62,000	62,000	75,500	75,500	75,500	75,000
Machinery & equipment	572	580	578	983	977	908	927	876	873	801
<i>Iowa Braille and Sight Saving School</i>										
Buildings & improvements (square footage)	190,612	190,612	190,612	190,612	190,612	190,612	190,612	190,612	190,612	190,612
<i>Iowa School for the Deaf</i>										
Buildings & improvements (square footage)	407,426	407,426	407,426	407,426	407,426	407,426	407,426	407,426	407,426	407,426
HEALTH & HUMAN RIGHTS										
<i>Department for the Blind</i>										
Buildings & improvements (square footage)	98,606	98,606	98,606	98,606	98,606	98,606	100,000	100,000	100,000	100,000
Machinery & equipment	221	211	229	264	262	200	199	198	194	182
<i>Veterans Home</i>										
Land (acres)	258	258	158	158	158	158	158	158	158	158
Buildings & improvements (square footage)	742,041	742,041	736,534	736,534	736,534	736,534	886,711	886,711	891,811	891,811
Machinery & equipment	218	239	241	250	262	266	298	373	509	561
<i>Department of Public Health</i>										
Machinery & equipment	335	368	358	336	422	417	466	471	478	504
HUMAN SERVICES										
<i>Department of Human Services & Institutions</i>										
Land (acres)	2,825	2,825	2,872	2,872	2,872	1,965	1,965	1,965	1,965	1,965
Buildings & improvements (square footage)	4,215,068	4,215,068	4,189,372	4,187,685	4,243,059	4,247,383	4,243,591	4,243,591	4,243,591	4,222,668
Machinery & equipment	1,424	1,562	1,617	1,734	1,754	1,793	1,807	1,900	1,946	1,930

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STATE OF IOWA
Significant Classes of Capital Assets by Function
 Capital Intensive Departments Only
 For the Last Ten Fiscal Years
 (continued)

Schedule 12

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
JUSTICE & PUBLIC DEFENSE										
<i>Department of Corrections & Correctional Facilities</i>										
Land (acres)	1,872	2,112	2,112	2,112	2,122	2,136	1,984	1,976	1,976	1,738
Buildings & improvements (square footage)	3,101,404	3,786,838	3,922,016	3,930,180	3,930,180	4,057,021	3,958,161	3,978,657	4,213,108	4,213,108
Machinery & equipment	1,111	1,304	1,387	1,434	1,398	1,450	1,500	1,610	1,793	1,895
<i>Judicial Districts</i>										
Land (acres)	54	54	55	71	71	71	66	66	66	68
Buildings & improvements (square footage)	477,591	525,638	525,638	525,638	525,638	568,765	568,765	645,656	663,644	663,203
Machinery & equipment	294	296	298	297	283	292	310	305	320	334
<i>Department of Public Defense</i>										
Land (acres)	2,694	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,769
Buildings & improvements (square footage)	2,432,404	2,453,389	2,484,110	2,494,278	2,609,806	2,679,159	2,702,403	2,909,624	2,887,427	2,857,147
Machinery & equipment	323	327	350	330	391	417	401	466	486	490
<i>Department of Public Safety</i>										
Land (acres)	79	87	59	60	60	60	60	60	60	60
Buildings & improvements (square footage)	132,162	132,162	149,303	153,660	153,660	151,160	151,160	151,160	151,160	151,160
Machinery & equipment	1,471	1,420	1,416	1,495	1,477	1,623	1,806	1,904	1,929	1,950
ECONOMIC DEVELOPMENT										
<i>Iowa Workforce Development</i>										
Buildings & improvements (square footage)	129,822	129,822	129,822	129,822	129,822	129,822	129,822	129,822	129,822	129,822
Machinery & equipment	328	331	289	297	267	254	262	282	262	241
TRANSPORTATION										
<i>Department of Transportation</i>										
Land (acres)	8,161	8,256	7,568	7,199	7,404	7,071	7,069	7,138	6,943	5,245
Buildings & improvements (square footage)	2,279,725	2,293,725	2,311,895	2,320,784	2,360,453	2,388,154	2,413,888	2,474,076	2,494,219	2,560,921
Highway lane miles	234,451	235,471	235,821	235,999	236,426	236,428	237,115	237,394	237,391	237,588
Heavy equipment	5,114	5,326	5,385	5,550	5,803	5,779	6,101	6,238	6,416	6,463
Machinery & equipment	2,972	2,951	3,083	3,275	3,392	3,275	3,313	3,276	3,621	3,532
AGRICULTURE & NATURAL RESOURCES										
<i>Department of Natural Resources</i>										
Land (acres)	331,198	335,735	339,541	162,859	165,711	169,881	173,921	174,632	176,972	180,710
Buildings & improvements (square footage)	578,906	582,401	603,161	634,149	625,649	634,268	662,577	784,815	810,633	584,218
State parks	71	71	71	71	71	71	71	71	71	71
Wildlife management areas	20	20	20	20	20	20	16	16	16	16
Machinery & equipment	2,111	2,124	2,355	2,472	2,535	2,632	2,343	2,186	2,083	2,065

Source: Information provided by the Departments.

STATE OF IOWA
Operating Indicators by Function
For the Last Ten Fiscal Years or as Identified

Schedule 13

	2006	2007	2008	2009	2010	2011 ⁽¹⁾	2012	2013	2014	2015
ADMINISTRATION & REGULATION										
<i>Department of Administrative Services</i>										
State employees covered by benefit plans	19,382	19,747	20,299	20,630	20,140	18,951	19,315	18,421	18,145	17,966
Number of State payroll warrants processed*	524,984	534,237	549,932	558,438	541,636	509,232	502,198	495,234	485,222	461,371
EDUCATION										
<i>Department of Education</i>										
Enrollment:										
Public schools	483,105	482,584	480,609	477,019	474,227	473,493	473,504	476,245	478,921	480,772
Universities	67,896	67,701	69,178	70,325	71,353	72,708	73,948	74,811	76,465	78,047
Community colleges	82,499	84,961	87,072	88,104	100,736	106,597	105,975	100,519	94,234	93,722
HEALTH & HUMAN RIGHTS										
<i>Department for the Blind</i>										
Number of clients served	8,006	8,204	7,204	8,239	8,093	7,197	6,971	6,617	9,158	7,024
HUMAN SERVICES										
<i>Department of Human Services</i>										
Average number of residents/patients	1,168	1,136	1,105	1,070	1,024	957	911	872	834	690
Average number of Medicaid recipients	297,000	317,169	306,000	330,286	361,385	380,749	393,664	401,129	405,704	406,155
JUSTICE & PUBLIC DEFENSE										
<i>Department of Corrections</i>										
Average number of inmates	8,721	8,752	8,765	8,712	8,384	10,301	10,022	9,635	9,622	9,731
ECONOMIC DEVELOPMENT										
<i>Department of Economic Development</i>										
Number of community development block grants/home projects funded	110	117	104	61	84	-	-	-	-	-
<i>Iowa Workforce Development</i>										
Number of unemployment claims accepted (calendar year)	92,610	91,367	126,309	165,030	125,564	107,937	99,107	94,474	93,158	INA
Unemployment insurance regular benefits paid (in millions, calendar year)	312.9	329.6	421.5	788.1	586.9	463.4	417.0	418.8	402.6	INA
TRANSPORTATION										
<i>Department of Transportation</i>										
Automobile driver licenses issued	864,514	709,590	938,192	1,153,422	1,016,493	919,844	810,494	1,052,641	1,122,199	981,512
Vehicles weighed (in thousands, federal fiscal year)	921	595	534	441	492	587	793	1,043	812	837
AGRICULTURE & NATURAL RESOURCES										
<i>Department of Natural Resources</i>										
Hunting & fishing licenses issued	1,378,487	1,372,423	1,305,779	1,374,122	1,418,625	1,356,740	1,413,309	1,559,955	1,330,709	1,443,919

* - Centralized State Payroll system only - excludes the Universities, Department of Transportation, Judicial Districts and certain other departments.

INA - Information not available.

Source: Information provided by Departments.

(1) - Due to changes in legislation, Fiscal Year 2011 amounts reflect a prior period adjustment made in 2012 to reclassify the Department of Economic Development, previously reported in the primary government, to the Iowa Economic Development Authority, a discretely presented component unit.

STATE OF IOWA
Number of Employees - Primary Government
For the Last Ten Fiscal Years

Schedule 14

	2006	2007	2008	2009	2010	2011 ⁽¹⁾	2012	2013	2014	2015
Administration & regulation	2,101	2,147	2,167	2,254	2,227	2,142	2,073	1,993	1,936	1,910
Education	1,166	1,117	1,107	1,147	1,147	1,090	1,067	1,036	1,019	1,026
Health & human rights	1,851	1,878	1,931	1,976	1,959	1,801	1,710	1,746	1,755	1,743
Human services	5,676	5,982	6,060	6,224	6,079	5,631	5,441	5,395	5,170	4,986
Justice & public defense	7,685	7,854	8,119	8,247	8,024	7,614	6,415	6,371	6,327	6,339
Economic development	962	929	961	998	1,042	916	853	757	711	668
Transportation	3,338	3,190	3,257	3,311	3,328	3,135	2,908	2,899	2,996	2,883
Agriculture & natural resources	1,578	1,607	1,635	1,689	1,618	1,520	1,450	1,482	1,468	1,469
Universities	36,474	37,137	37,842	39,003	38,392	38,081	39,736	39,315	42,284	42,723
Other enterprise funds	300	298	302	310	294	173	178	174	172	169
Total primary government	61,131	62,139	63,381	65,159	64,110	62,103	61,831	61,168	63,838	63,916

Source: Department of Administrative Services

(1) - Due to changes in legislation, Fiscal Year 2011 amounts reflect a prior period adjustment made in 2012 to reclassify the Department of Economic Development, previously reported in the primary government, to the Iowa Economic Development Authority, a discretely presented component unit.

STATE OF IOWA
Schedule of Current Expenditures - General Fund
Year Ended June 30, 2015
(Expressed in Thousands)

Schedule 15

	Personal Services	Travel & Subsistence	Supplies	Contractual Services	Equipment & Repairs	Claims & Miscellaneous	Licenses Permits & Refunds	State Aid	Plant Improvement	Adjustments	Total Current Expenditures
Administration & regulation	\$ 139,778	\$ 6,587	\$ 4,952	\$ 54,204	\$ 5,671	\$ 570,722	\$ 611	\$ 704,217	\$ 11,199	\$ 82,205	\$ 1,580,146
Education	79,777	2,387	4,566	38,785	2,416	1,300	746	3,723,968	-	39,584	3,893,529
Health & human rights	123,464	1,942	9,674	228,231	4,560	503	8	57,139	-	(5,171)	420,350
Human services	395,389	4,116	18,662	190,047	9,823	2,985	7	5,926,771	-	(93,052)	6,454,748
Justice & public defense	572,216	15,987	34,652	139,345	14,011	6,071	56	278,645	23,709	87,440	1,172,132
Economic development	65,428	1,274	2,194	48,909	3,122	2,728	3	35,884	-	(1,260)	158,282
Transportation	236,031	32,305	58,129	163,286	14,405	137,156	117	150,091	1,078,225	(1,223,886)	645,859
Agriculture & natural resources	113,897	5,619	6,748	47,277	4,713	1,251	9	27,274	17,460	(24,672)	199,576
Total primary government	\$ 1,725,980	\$ 70,217	\$ 139,577	\$ 910,084	\$ 58,721	\$ 722,716	\$ 1,557	\$ 10,903,989	\$ 1,130,593	\$ (1,138,812)	\$ 14,524,622

Source: State Financial Accounting System, Judicial Districts financial statements, Iowa School for the Deaf and Iowa Braille and Sight Saving School financials and adjusting journal entries from GAAP packages.