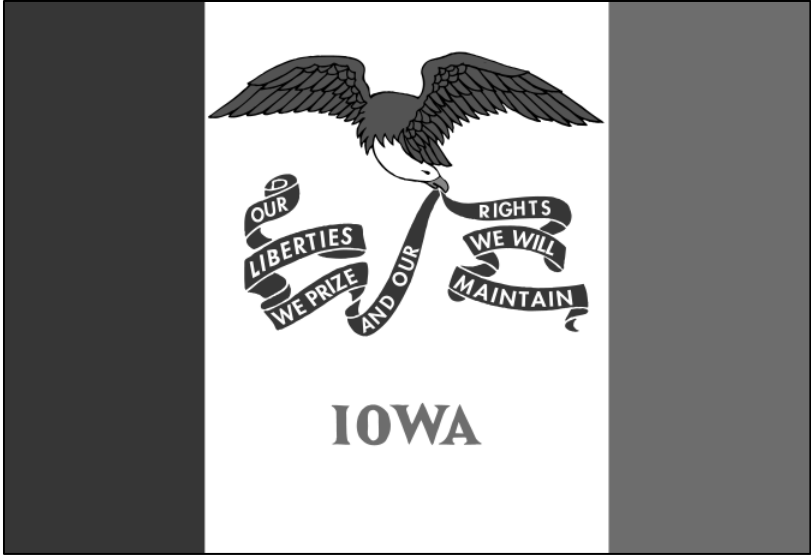


STATISTICAL
SECTION

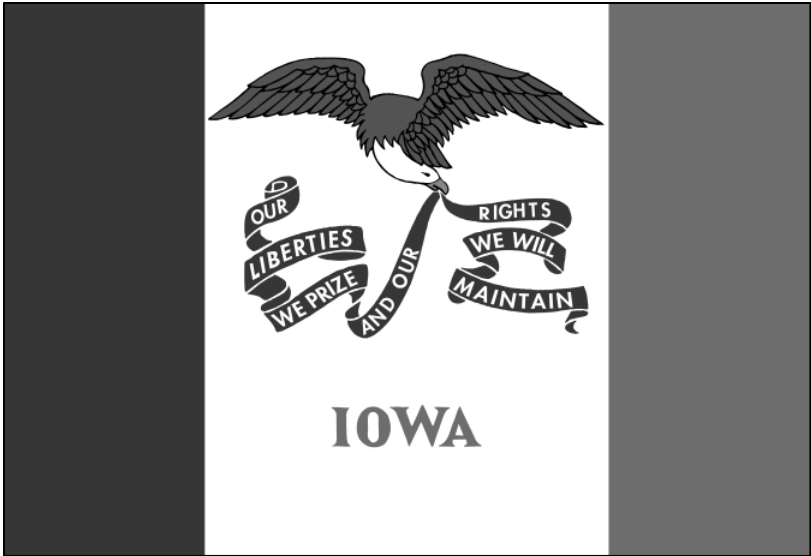


STATE OF IOWA
STATISTICAL SECTION
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This part of the State of Iowa's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary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

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These schedules contain trend information to help the reader understand how the State's financial performance and well-being have changed over time.	
Revenue Capacity	5 - 7
These schedules contain information to help the reader assess the State's most significant revenue source, individual income tax.	
Debt Capacity	8 - 9
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.	
Demographic and Economic Information	10 - 11
These schedules offer demographic and economic indicators to help the reader understand the environment within which the State's financial activities take place.	
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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.	

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									
	2009 ⁽¹⁾	2010 ⁽²⁾	2011 ⁽³⁾	2012 ⁽⁴⁾	2013 ⁽⁵⁾	2014	2015 ⁽⁶⁾	2016	2017	2018 ⁽⁷⁾
Governmental activities										
Net investment in capital assets	\$ 6,489,500	\$ 6,880,376	\$ 7,042,318	\$ 7,297,964	\$ 7,579,657	\$ 7,960,096	\$ 8,360,410	\$ 8,751,926	\$ 9,242,231	\$ 9,741,057
Restricted	981,399	1,190,535	1,217,229	1,066,451	1,085,008	1,064,266	855,856	922,557	941,514	941,197
Unrestricted	145,222	(86,726)	(226,038)	90,401	525,989	413,880	(515,129)	(808,123)	(999,603)	(1,013,268)
Total governmental activities net position	<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>	<u>\$ 8,866,360</u>	<u>\$ 9,184,142</u>	<u>\$ 9,668,986</u>
Business-type activities										
Net investment in capital assets	\$ 2,234,564	\$ 2,268,065	\$ 2,364,752	\$ 2,534,247	\$ 2,700,019	\$ 2,916,998	\$ 3,224,968	\$ 3,600,966	\$ 3,858,357	\$ 3,982,366
Restricted	1,286,727	991,124	1,127,606	1,368,589	1,538,055	1,662,891	1,713,840	1,788,374	1,864,113	1,894,868
Unrestricted	968,103	1,347,744	1,593,616	1,687,242	1,734,657	1,921,118	1,861,341	1,816,683	1,768,131	1,845,650
Total business-type activities net position	<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>	<u>\$ 7,206,023</u>	<u>\$ 7,490,601</u>	<u>\$ 7,722,884</u>
Primary government										
Net investment in capital assets	\$ 8,724,064	\$ 9,148,441	\$ 9,407,070	\$ 9,832,211	\$ 10,279,676	\$ 10,877,094	\$ 11,585,378	\$ 12,352,892	\$ 13,100,588	\$ 13,723,423
Restricted	2,268,126	2,181,659	2,344,835	2,435,040	2,623,063	2,727,157	2,569,696	2,710,931	2,805,627	2,836,065
Unrestricted	1,113,325	1,261,018	1,367,578	1,777,643	2,260,646	2,334,998	1,346,212	1,008,560	768,528	832,382
Total primary government net position	<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>	<u>\$ 16,072,383</u>	<u>\$ 16,674,743</u>	<u>\$ 17,391,870</u>

(1) - 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.

(2) - 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.

(3) - 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.

(4) - 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.

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

(6) - 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.

(7) - Fiscal Year 2018 was the first year of implementation of GASB No. 75; therefore, reflecting the total other postemployment benefits 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									
	2009 ⁽¹⁾	2010 ⁽²⁾	2011 ⁽³⁾	2012 ⁽⁴⁾	2013 ⁽⁵⁾	2014	2015	2016	2017	2018 ⁽⁶⁾
Expenses										
Governmental activities:										
Administration & regulation	\$ 1,259,465	\$ 1,289,713	\$ 1,383,161	\$ 1,411,797	\$ 1,385,398	\$ 1,436,485	\$ 1,595,922	\$ 1,799,186	\$ 1,864,959	\$ 1,862,199
Education	3,502,472	3,447,890	3,601,899	3,551,294	3,582,770	3,749,195	3,909,866	4,005,597	4,162,360	4,185,133
Health & human rights	450,955	488,380	458,702	423,202	420,844	423,723	422,677	436,330	445,057	435,776
Human services	4,651,972	4,953,873	5,182,496	5,466,172	5,509,926	5,757,061	6,463,802	6,708,824	6,585,944	6,772,755
Justice & public defense	1,209,839	1,178,089	1,098,041	1,082,774	1,095,300	1,255,597	1,202,362	1,097,646	1,041,523	999,154
Economic development	329,936	351,635	273,377	254,902	186,948	159,964	158,632	144,472	157,288	133,810
Transportation	1,084,299	1,239,669	1,139,321	1,206,924	1,149,919	1,236,035	1,340,548	1,321,540	1,396,315	1,419,426
Agriculture & natural resources	210,984	212,590	217,783	214,526	219,948	219,159	223,916	227,612	233,883	224,382
Interest expense	62,387	91,432	101,867	101,849	99,311	95,312	92,011	90,105	79,424	78,773
Total governmental activities expenses	12,762,309	13,253,271	13,456,647	13,713,440	13,650,364	14,332,531	15,409,736	15,831,312	15,966,753	16,111,408
Business-type activities:										
University Funds	3,401,126	3,341,877	3,465,390	3,842,314	3,960,727	4,156,145	4,339,376	4,580,247	4,843,267	5,052,039
Unemployment Benefits Fund	872,030	1,258,041	928,379	718,611	554,883	439,937	396,842	416,582	430,068	384,371
Other	396,668	213,185	222,239	246,673	257,011	260,564	264,092	273,939	285,205	294,471
Total business-type activities expenses	4,669,824	4,813,103	4,616,008	4,807,598	4,772,621	4,856,646	5,000,310	5,270,768	5,558,540	5,730,881
Total primary government expenses	\$ 17,432,133	\$ 18,066,374	\$ 18,072,655	\$ 18,521,038	\$ 18,422,985	\$ 19,189,177	\$ 20,410,046	\$ 21,102,080	\$ 21,525,293	\$ 21,842,289
Program revenues										
Governmental activities:										
Charges for services:										
Administration & regulation	\$ 1,069,214	\$ 957,591	\$ 1,063,106	\$ 1,060,902	\$ 1,099,289	\$ 1,061,265	\$ 1,064,230	\$ 1,106,530	\$ 1,118,233	\$ 1,103,732
Education	45,794	54,219	61,920	52,686	21,787	18,057	20,656	17,374	17,714	26,308
Health & human rights	71,849	60,885	70,702	66,922	68,865	69,159	80,767	77,168	75,320	75,204
Human services	437,131	465,890	575,377	666,496	438,915	519,909	544,631	550,432	823,549	772,301
Justice & public defense	83,868	102,600	110,215	104,969	89,888	106,730	95,952	97,638	97,779	116,771
Economic development	5,012	3,423	13,795	3,672	3,864	3,374	1,749	2,049	1,739	1,662
Transportation	84,511	84,291	76,404	93,908	106,081	122,683	100,322	79,955	100,598	168,402
Agriculture & natural resources	78,697	86,086	74,295	84,912	78,476	79,777	72,634	86,807	72,052	76,734
Operating grants & contributions	4,345,320	5,309,310	4,921,994	4,489,138	4,619,136	4,905,617	5,349,944	5,500,402	5,194,216	5,251,400
Capital grants & contributions	385,478	590,926	420,006	494,715	426,350	472,885	501,378	440,783	503,121	509,091
Total governmental activities program revenues	6,606,874	7,715,221	7,387,814	7,118,320	6,952,651	7,359,456	7,832,263	7,959,138	8,004,321	8,101,605
Business-type activities:										
Charges for services:										
University Funds	1,993,932	2,064,853	2,223,527	2,590,308	2,687,569	2,845,788	3,037,054	3,273,055	3,390,227	3,639,063
Unemployment Benefits Fund	358,198	474,465	619,455	643,970	543,535	471,738	410,209	448,914	493,643	427,407
Other	521,913	284,931	297,750	325,699	342,596	355,988	366,129	378,533	391,346	403,102
Operating grants & contributions	987,715	1,333,041	1,200,118	1,044,159	848,672	783,036	746,633	777,368	801,120	798,834
Capital grants & contributions	45,432	8,801	36,197	61,339	61,948	90,263	173,150	101,682	57,588	15,131
Total business-type activities program revenues	3,907,190	4,166,091	4,377,047	4,665,475	4,484,320	4,546,813	4,733,175	4,979,552	5,133,924	5,283,537
Total primary government program revenues	\$ 10,514,064	\$ 11,881,312	\$ 11,764,861	\$ 11,783,795	\$ 11,436,971	\$ 11,906,269	\$ 12,565,438	\$ 12,938,690	\$ 13,138,245	\$ 13,385,142
Net expense										
Governmental activities	\$ (6,155,435)	\$ (5,538,050)	\$ (6,068,833)	\$ (6,595,120)	\$ (6,697,713)	\$ (6,973,075)	\$ (7,577,473)	\$ (7,872,174)	\$ (7,962,432)	\$ (8,009,803)
Business-type activities	(762,634)	(647,012)	(238,961)	(142,123)	(288,301)	(309,833)	(267,135)	(291,216)	(424,616)	(447,344)
Total primary government net expense	\$ (6,918,069)	\$ (6,185,062)	\$ (6,307,794)	\$ (6,737,243)	\$ (6,986,014)	\$ (7,282,908)	\$ (7,844,608)	\$ (8,163,390)	\$ (8,387,048)	\$ (8,457,147)

(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									
	2009 ⁽¹⁾	2010 ⁽²⁾	2011 ⁽³⁾	2012 ⁽⁴⁾	2013 ⁽⁵⁾	2014	2015	2016	2017	2018 ⁽⁶⁾
General revenues & other changes in net position										
Governmental activities:										
Personal income tax	\$ 2,716,655	\$ 2,637,753	\$ 2,856,474	\$ 3,040,391	\$ 3,446,857	\$ 3,206,504	\$ 3,456,503	\$ 3,542,419	\$ 3,637,895	\$ 3,862,624
Corporate income tax	258,115	196,723	254,761	430,395	428,991	387,232	464,121	374,559	432,056	443,698
Sales & use tax	2,094,893	2,232,711	2,336,298	2,454,156	2,509,817	2,625,302	2,670,084	2,758,405	2,793,825	2,850,789
Other tax	743,231	710,946	685,454	756,713	759,681	756,237	771,702	803,003	791,607	773,204
Motor fuel tax restricted for transportation purposes	436,732	436,567	445,580	438,953	438,009	446,449	524,569	677,999	674,603	671,936
Road use tax restricted for transportation purposes	256,554	254,016	281,998	303,368	307,821	322,470	346,901	360,993	371,361	374,701
Unrestricted investment earnings	66,159	25,729	30,696	21,155	6,240	21,406	19,175	22,156	16,257	29,730
Other	30,476	31,571	28,317	27,504	29,746	35,357	36,680	35,013	38,369	50,091
Gain on sale of assets	804	842	51	732	871	1,011	1,401	1,197	2,260	804
Loss on extinguishment of debt	-	-	-	-	-	(5,679)	-	-	-	-
Special items - disposal of operations	-	-	-	-	5,728	-	-	-	-	-
Extraordinary items - impairment of assets & other	-	-	(4,394)	-	-	-	-	-	-	-
Transfers	(612,520)	(612,563)	(503,494)	(456,940)	(500,210)	(575,626)	(534,103)	(538,347)	(478,019)	(515,933)
Total governmental activities	\$ 5,991,099	\$ 5,914,295	\$ 6,411,741	\$ 7,016,427	\$ 7,433,551	\$ 7,220,663	\$ 7,757,033	\$ 8,037,397	\$ 8,280,214	\$ 8,541,644
Business-type activities:										
Other tax	\$ 5,688	\$ 6,459	\$ 6,803	\$ 7,031	\$ 7,463	\$ 7,527	\$ 7,765	\$ 7,649	\$ 8,078	\$ 8,167
Unrestricted investment earnings	(25,411)	115,200	154,176	90,891	109,987	186,857	46,888	78,133	162,438	110,237
Other	94,068	50,678	47,610	76,091	67,096	68,072	57,303	68,961	60,590	59,863
Gain on sale of assets	75	101	16	688	78	27	20	4,000	69	658
Contribution to University Endowments	404	(250)	-	-	-	-	-	-	-	-
Special items - change in OPEB	-	-	-	-	-	-	-	-	-	465,008
Extraordinary items - impairment of assets & other	3,160	(15,785)	5,900	991	(2,580)	-	-	-	-	-
Transfers	612,520	612,563	503,494	456,940	500,210	575,626	534,103	538,347	478,019	515,933
Total business-type activities	\$ 690,504	\$ 768,966	\$ 717,999	\$ 632,632	\$ 682,254	\$ 838,109	\$ 646,079	\$ 697,090	\$ 709,194	\$ 1,159,866
Change in net position										
Governmental activities	\$ (164,336)	\$ 376,245	\$ 342,908	\$ 421,307	\$ 735,838	\$ 247,588	\$ 179,560	\$ 165,223	\$ 317,782	\$ 531,841
Business-type activities	(72,130)	121,954	479,038	490,509	393,953	528,276	378,944	405,874	284,578	712,522
Total primary government	\$ (236,466)	\$ 498,199	\$ 821,946	\$ 911,816	\$ 1,129,791	\$ 775,864	\$ 558,504	\$ 571,097	\$ 602,360	\$ 1,244,363

(1) - 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.

(2) - 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.

(3) - 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.

(4) - 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.

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

(6) - Fiscal Year 2018 amounts reported include a special item due to benefit changes to an OPEB plan at the University of Iowa, unrelated to the implementation of GASB No. 75.

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									
	2009 ⁽²⁾	2010 ⁽³⁾	2011 ⁽⁴⁾	2012	2013	2014	2015	2016	2017	2018
General Fund										
Reserved	\$ 1,121,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	802,767	-	-	-	-	-	-	-	-	-
Nonspendable	-	31,950	31,364	41,382	43,138	41,248	44,528	44,917	46,445	52,577
Spendable:										
Restricted	-	1,219,215	1,236,111	1,062,771	1,017,927	1,045,227	861,583	835,913	883,016	807,570
Committed	-	1,385,901	1,486,404	1,732,552	2,145,980	1,912,518	1,676,632	1,323,878	1,274,404	1,335,606
Unassigned	-	(201,720)	(250,589)	(210,684)	(156,800)	(214,660)	(273,102)	(214,504)	(328,131)	(395,625)
Total General Fund	<u>\$ 1,923,899</u>	<u>\$ 2,435,346</u>	<u>\$ 2,503,290</u>	<u>\$ 2,626,021</u>	<u>\$ 3,050,245</u>	<u>\$ 2,784,333</u>	<u>\$ 2,309,641</u>	<u>\$ 1,990,204</u>	<u>\$ 1,875,734</u>	<u>\$ 1,800,128</u>
All other governmental funds										
Reserved	\$ 820,497 ⁽¹⁾	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	(584,829) ⁽¹⁾	-	-	-	-	-	-	-	-	-
Capital projects funds	52,417	-	-	-	-	-	-	-	-	-
Nonspendable	-	14,857	15,692	16,192	16,376	16,327	16,451	16,846	10,813	11,115
Spendable:										
Restricted	-	779,220 ⁽¹⁾	789,149 ⁽¹⁾	667,541 ⁽¹⁾	570,702 ⁽¹⁾	489,259 ⁽¹⁾	437,487 ⁽¹⁾	389,796 ⁽¹⁾	347,117 ⁽¹⁾	304,512 ⁽¹⁾
Committed	-	25,347	27,348	26,453	28,346	29,124	24,038	41,215	22,225	20,732
Unassigned	-	(572,626) ⁽¹⁾	(513,010) ⁽¹⁾	(461,801) ⁽¹⁾	(410,619) ⁽¹⁾	(354,758) ⁽¹⁾	(305,015) ⁽¹⁾	(253,068) ⁽¹⁾	(201,706) ⁽¹⁾	(162,019) ⁽¹⁾
Total all other governmental funds	<u>\$ 288,085</u>	<u>\$ 246,798</u>	<u>\$ 319,179</u>	<u>\$ 248,385</u>	<u>\$ 204,805</u>	<u>\$ 179,952</u>	<u>\$ 172,961</u>	<u>\$ 194,789</u>	<u>\$ 178,449</u>	<u>\$ 174,340</u>

(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									
	2009	2010 ⁽¹⁾	2011 ⁽²⁾	2012	2013	2014	2015	2016	2017	2018
Revenues										
Taxes	\$ 7,333,205	\$ 7,089,985	\$ 7,484,244	\$ 7,985,697	\$ 8,456,345	\$ 8,414,849	\$ 8,917,337	\$ 9,263,248	\$ 9,503,731	\$ 9,846,473
Receipts from other entities	5,126,503	6,131,238	5,855,250	5,626,029	5,400,502	5,655,703	5,943,765	6,064,791	5,971,601	5,981,877
Investment income	66,294	26,431	29,931	21,766	6,244	21,370	19,141	22,093	16,228	29,604
Fees, licenses & permits	978,396	1,077,664	1,195,283	1,226,093	1,268,880	1,324,029	1,358,661	1,409,339	1,425,131	1,455,332
Refunds & reimbursements	474,081	465,278	539,796	537,219	527,456	576,484	601,812	711,301	849,553	805,250
Sales, rents & services	29,925	34,620	31,400	33,225	32,639	35,827	39,765	39,665	41,714	36,851
Miscellaneous	93,961	118,521	147,736	141,461	150,035	158,048	177,710	209,066	213,667	207,692
Contributions	1,008	-	-	-	-	-	-	-	-	-
Gross revenues	14,103,373	14,943,737	15,283,640	15,571,490	15,842,101	16,186,310	17,058,191	17,719,503	18,021,625	18,363,079
Less revenue refunds	883,633	954,852	918,313	918,524	909,631	1,039,704	1,066,067	1,155,612	1,215,155	1,269,478
Net revenues	13,219,740	13,988,885	14,365,327	14,652,966	14,932,470	15,146,606	15,992,124	16,563,891	16,806,470	17,093,601
Expenditures										
Administration & regulation	1,244,250	1,272,714	1,370,396	1,403,974	1,364,608	1,419,879	1,596,272	1,792,103	1,836,187	1,848,943
Education	3,492,860	3,434,673	3,593,313	3,544,428	3,575,186	3,731,639	3,908,485	4,000,660	4,154,268	4,177,218
Health & human rights	443,841	472,053	451,393	417,306	414,981	418,906	420,907	431,555	437,703	424,547
Human services	4,626,097	4,897,794	5,172,053	5,461,157	5,540,912	5,783,311	6,454,924	6,720,396	6,601,224	6,759,205
Justice & public defense	1,144,444	1,107,809	1,065,068	1,027,435	1,035,912	1,199,871	1,173,037	1,054,586	986,780	947,730
Economic development	335,429	343,857	270,192	255,299	184,877	159,626	158,282	145,436	156,032	136,717
Transportation	471,563	550,192	542,490	548,629	552,228	580,831	646,481	610,992	626,535	673,706
Agriculture & natural resources	199,639	189,349	198,876	201,838	200,439	201,194	207,823	210,453	213,091	204,893
Capital outlay	1,029,341	1,161,197	962,834	1,136,378	1,012,032	1,128,589	1,238,409	1,217,290	1,299,102	1,360,623
Debt service:										
Payment to escrow agent	-	-	-	-	-	73,940	-	-	3,246	-
Principal	36,335	29,090	40,495	72,555	49,815	69,215	45,625	53,050	58,295	46,960
Interest & fiscal charges	59,146	86,108	100,122	101,327	98,242	94,875	89,659	87,219	79,960	79,898
Total expenditures	13,082,945	13,544,836	13,767,232	14,170,326	14,029,232	14,861,876	15,939,904	16,323,740	16,452,423	16,660,440
Excess of revenues over expenditures	136,795	444,049	598,095	482,640	903,238	284,730	52,220	240,151	354,047	433,161
Other financing sources (uses)										
Transfers in	538,129	395,422	197,540	197,567	215,291	229,136	200,611	220,599	220,253	211,240
Transfers out	(1,136,203)	(1,004,206)	(696,832)	(651,385)	(713,290)	(804,762)	(734,713)	(758,946)	(743,522)	(727,173)
Leases, installment purchases & other	313	2,340	93	562	9	131	199	587	37,227	3,057
Revenue bonds issued	-	613,710	311,945	-	-	-	-	-	-	-
Premium (discount) on bonds	-	27,027	26,043	1,643	-	-	-	-	74,176	-
Revenue refunding bonds issued	-	-	-	20,910	-	-	-	-	345,215	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	(418,206)	-
Total other financing sources (uses)	(597,761)	34,293	(161,211)	(430,703)	(497,990)	(575,495)	(533,903)	(537,760)	(484,857)	(512,876)
Special items - disposal of operations	-	-	-	-	(24,604)	-	-	-	-	-
Net change in fund balances	\$ (460,966)	\$ 478,342	\$ 436,884	\$ 51,937	\$ 380,644	\$ (290,765)	\$ (481,683)	\$ (297,609)	\$ (130,810)	\$ (79,715)
Debt service as a percentage of noncapital expenditures	<1%	0.9%	1.1%	1.3%	1.1%	1.7%	0.9%	0.9%	0.9%	0.8%

(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									
	2009	2010	2011 ⁽¹⁾	2012	2013	2014	2015	2016	2017	2018
Individual income tax	\$ 3,320,295	\$ 3,236,054	\$ 3,476,658	\$ 3,677,240	\$ 4,080,794	\$ 3,984,543	\$ 4,224,097	\$ 4,364,229	\$ 4,503,420	\$ 4,754,464
Sales tax	2,002,262	1,910,962	1,983,187	2,066,024	2,097,466	2,171,915	2,251,636	2,332,220	2,344,828	2,390,342
Use tax	374,686	371,195	404,151	439,772	464,126	489,764	501,073	497,160	515,740	566,509
Fuel tax	487,265	482,417	496,486	490,377	481,120	493,999	575,844	746,601	768,810	751,064
Corporate tax	408,578	373,416	401,628	550,343	563,016	507,522	579,881	510,664	564,423	580,805
Inheritance tax	72,562	68,358	65,535	79,670	86,785	90,791	89,807	88,759	88,093	85,245
Insurance premium tax	90,035	88,571	97,098	101,406	104,885	105,532	109,634	119,675	114,809	121,863
Cigarette & tobacco tax	238,153	232,573	226,692	225,499	226,300	225,375	223,069	227,901	221,077	212,567
Wagering tax	282,545	272,361	269,842	287,680	283,168	275,659	280,706	290,004	291,980	295,333
Franchise tax	33,271	31,564	39,423	41,121	43,860	40,330	47,482	50,354	53,831	48,581
Beer tax	14,717	14,503	14,272	14,726	13,865	14,187	14,489	14,214	13,941	13,593
Other	8,835	8,011	9,272	11,839	10,960	15,232	19,619	21,467	22,779	26,107
Gross taxes	7,333,204	7,089,985	7,484,244	7,985,697	8,456,345	8,414,849	8,917,337	9,263,248	9,503,731	9,846,473
Less refunds	786,757	858,281	822,634	820,178	871,332	1,000,031	1,028,612	1,111,432	1,173,495	1,229,918
Net taxes	\$ 6,546,447	\$ 6,231,704	\$ 6,661,610	\$ 7,165,519	\$ 7,585,013	\$ 7,414,818	\$ 7,888,725	\$ 8,151,816	\$ 8,330,236	\$ 8,616,555

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 2008		Tax Year 2009		Tax Year 2010		Tax Year 2011		Tax Year 2012	
Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns
No AGI	45,574	No AGI	51,620	No AGI	49,110	No AGI	52,101	No AGI	52,301
\$1 - 9,999	356,260	\$1 - 9,999	336,423	\$1 - 9,999	333,307	\$1 - 9,999	337,187	\$1 - 9,999	326,822
\$10,000 - 19,999	335,220	\$10,000 - 19,999	332,440	\$10,000 - 19,999	338,049	\$10,000 - 19,999	332,596	\$10,000 - 19,999	324,978
\$20,000 - 29,999	329,579	\$20,000 - 29,999	330,853	\$20,000 - 29,999	323,039	\$20,000 - 29,999	314,841	\$20,000 - 29,999	309,181
\$30,000 - 39,999	281,286	\$30,000 - 39,999	273,662	\$30,000 - 39,999	274,706	\$30,000 - 39,999	272,314	\$30,000 - 39,999	272,654
\$40,000 - 49,999	199,752	\$40,000 - 49,999	194,025	\$40,000 - 49,999	198,580	\$40,000 - 49,999	202,716	\$40,000 - 49,999	207,046
\$50,000 - 74,999	234,607	\$50,000 - 74,999	233,380	\$50,000 - 74,999	242,170	\$50,000 - 74,999	253,213	\$50,000 - 74,999	268,326
\$75,000 - 99,999	79,374	\$75,000 - 99,999	77,882	\$75,000 - 99,999	82,412	\$75,000 - 99,999	89,113	\$75,000 - 99,999	96,439
\$100,000 & above	105,736	\$100,000 & above	99,179	\$100,000 & above	107,941	\$100,000 & above	121,578	\$100,000 & above	138,830
	1,967,388		1,929,464		1,949,314		1,975,659		1,996,577

Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*
\$0 - 1,379	0.36%	\$0 - 1,407	0.36%	\$0 - 1,428	0.36%	\$0 - 1,439	0.36%	\$0 - 1,469	0.36%
\$1,379 - 2,758	0.72%	\$1,407 - 2,814	0.72%	\$1,428 - 2,856	0.72%	\$1,439 - 2,878	0.72%	\$1,469 - 2,938	0.72%
\$2,758 - 5,516	2.43%	\$2,814 - 5,628	2.43%	\$2,856 - 5,712	2.43%	\$2,878 - 5,756	2.43%	\$2,938 - 5,876	2.43%
\$5,516 - 12,411	4.50%	\$5,628 - 12,663	4.50%	\$5,712 - 12,852	4.50%	\$5,756 - 12,951	4.50%	\$5,876 - 13,221	4.50%
\$12,411 - 20,685	6.12%	\$12,663 - 21,105	6.12%	\$12,852 - 21,420	6.12%	\$12,951 - 21,585	6.12%	\$13,221 - 22,035	6.12%
\$20,685 - 27,580	6.48%	\$21,105 - 28,140	6.48%	\$21,420 - 28,560	6.48%	\$21,585 - 28,780	6.48%	\$22,035 - 29,380	6.48%
\$27,580 - 41,370	6.80%	\$28,140 - 42,210	6.80%	\$28,560 - 42,840	6.80%	\$28,780 - 43,170	6.80%	\$29,380 - 44,070	6.80%
\$41,370 - 62,055	7.92%	\$42,210 - 63,315	7.92%	\$42,840 - 64,260	7.92%	\$43,170 - 64,755	7.92%	\$44,070 - 66,105	7.92%
\$62,055 & above	8.98%	\$63,315 & above	8.98%	\$64,260 & above	8.98%	\$64,755 & above	8.98%	\$66,105 & above	8.98%

Tax Year 2013		Tax Year 2014		Tax Year 2015		Tax Year 2016		Tax Year 2017	
Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns
No AGI	53,992	No AGI	58,373	No AGI	61,291	No AGI	48,908		
\$1 - 9,999	315,190	\$1 - 9,999	311,378	\$1 - 9,999	311,295	\$1 - 9,999	225,555		
\$10,000 - 19,999	320,585	\$10,000 - 19,999	315,860	\$10,000 - 19,999	310,750	\$10,000 - 19,999	210,605		
\$20,000 - 29,999	303,974	\$20,000 - 29,999	300,205	\$20,000 - 29,999	294,558	\$20,000 - 29,999	190,879		
\$30,000 - 39,999	273,340	\$30,000 - 39,999	273,584	\$30,000 - 39,999	274,223	\$30,000 - 39,999	167,467		
\$40,000 - 49,999	210,320	\$40,000 - 49,999	214,873	\$40,000 - 49,999	218,392	\$40,000 - 49,999	131,987		
\$50,000 - 74,999	278,264	\$50,000 - 74,999	294,842	\$50,000 - 74,999	308,245	\$50,000 - 74,999	222,665		
\$75,000 - 99,999	103,702	\$75,000 - 99,999	111,906	\$75,000 - 99,999	118,823	\$75,000 - 99,999	145,455		
\$100,000 & above	144,703	\$100,000 & above	156,687	\$100,000 & above	163,513	\$100,000 & above	259,266		
	2,004,070		2,037,708		2,061,090		1,602,787		

Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*
\$0 - 1,494	0.36%	\$0 - 1,515	0.36%	\$0 - 1,539	0.36%	\$0 - 1,554	0.36%	\$0 - 1,573	0.36%
\$1,494 - 2,988	0.72%	\$1,515 - 3,030	0.72%	\$1,539 - 3,078	0.72%	\$1,554 - 3,108	0.72%	\$1,573 - 3,146	0.72%
\$2,988 - 5,976	2.43%	\$3,030 - 6,060	2.43%	\$3,078 - 6,156	2.43%	\$3,108 - 6,216	2.43%	\$3,146 - 6,292	2.43%
\$5,976 - 13,446	4.50%	\$6,060 - 13,635	4.50%	\$6,156 - 13,851	4.50%	\$6,216 - 13,986	4.50%	\$6,292 - 14,157	4.50%
\$13,446 - 22,410	6.12%	\$13,635 - 22,725	6.12%	\$13,851 - 23,085	6.12%	\$13,986 - 23,310	6.12%	\$14,157 - 23,595	6.12%
\$22,410 - 29,880	6.48%	\$22,725 - 30,300	6.48%	\$23,085 - 30,780	6.48%	\$23,310 - 31,080	6.48%	\$23,595 - 31,460	6.48%
\$29,880 - 44,820	6.80%	\$30,300 - 45,450	6.80%	\$30,780 - 46,170	6.80%	\$31,080 - 46,620	6.80%	\$31,460 - 47,190	6.80%
\$44,820 - 67,230	7.92%	\$45,450 - 68,175	7.92%	\$46,170 - 69,255	7.92%	\$46,620 - 69,930	7.92%	\$47,190 - 70,785	7.92%
\$67,230 & above	8.98%	\$68,175 & above	8.98%	\$69,255 & above	8.98%	\$69,930 & above	8.98%	\$70,785 & 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 2009 through 2018

Classification	2009		2010		2011		2012		2013	
	Number of Businesses	Taxable Sales <i>(in thousands)</i>	Number of Businesses	Taxable Sales <i>(in thousands)</i>	Number of Businesses	Taxable Sales <i>(in thousands)</i>	Number of Businesses	Taxable Sales <i>(in thousands)</i>	Number of Businesses	Taxable Sales <i>(in thousands)</i>
	Utilities & transportation	14,876	\$ 3,517,073	14,570	\$ 3,416,539	14,489	\$ 3,428,950	14,737	\$ 3,405,479	15,053
Building materials	6,981	2,561,077	6,821	2,437,841	6,636	2,507,236	6,530	2,704,879	6,504	2,712,261
General merchandise	6,666	5,428,309	6,478	5,366,827	6,296	5,408,118	6,211	5,530,952	6,151	5,475,235
Food dealers	6,817	1,634,570	6,770	1,713,971	6,766	1,732,752	6,776	1,772,985	6,729	1,782,829
Motor vehicles	15,177	1,926,927	14,210	1,852,142	13,867	1,967,946	13,723	2,108,205	13,612	2,124,416
Apparel	6,326	855,151	6,383	866,270	6,312	907,046	6,224	972,815	6,316	1,011,028
Home furnishings & appliances	7,960	1,456,128	7,914	1,202,096	7,615	1,195,401	7,474	1,205,592	7,398	1,202,792
Eating & drinking places	30,936	3,359,230	30,435	3,305,611	30,191	3,434,699	30,248	3,635,252	30,430	3,732,685
Specialty retail stores	61,037	2,510,639	60,568	2,496,150	59,166	2,615,424	58,914	2,759,729	59,103	2,909,350
Services	122,863	4,729,859	127,591	4,511,003	123,085	4,661,026	125,225	4,877,162	126,867	4,945,765
Wholesale goods	18,611	2,507,198	18,148	2,227,656	17,385	2,354,819	16,945	2,568,014	16,659	2,552,248
All other	54,838	3,218,496	50,982	2,547,487	50,573	2,690,600	50,937	2,996,903	50,965	3,016,466
Total	353,088	\$ 33,704,657	350,870	\$ 31,943,593	342,381	\$ 32,904,017	343,944	\$ 34,537,967	345,787	\$ 34,800,587

Classification	2014		2015		2016		2017		2018	
	Number of Businesses	Taxable Sales <i>(in thousands)</i>	Number of Businesses	Taxable Sales <i>(in thousands)</i>	Number of Businesses	Taxable Sales <i>(in thousands)</i>	Number of Businesses	Taxable Sales <i>(in thousands)</i>	Number of Businesses	Taxable Sales <i>(in thousands)</i>
	Utilities & transportation	14,701	\$ 3,483,048	14,357	\$ 3,632,047	14,134	\$ 3,669,812	13,029	\$ 3,929,813	12,973
Building materials	6,059	2,538,244	6,118	2,706,767	5,943	2,763,359	5,695	2,862,822	5,592	2,908,678
General merchandise	3,156	4,650,592	3,093	4,711,009	3,073	4,719,728	3,067	4,676,612	3,112	4,708,984
Food dealers	12,807	3,156,659	12,790	3,297,011	12,724	3,478,201	12,607	3,519,738	12,419	3,550,649
Motor vehicles	9,534	1,704,501	9,428	1,793,580	9,340	1,860,126	9,241	1,904,414	9,196	1,951,368
Apparel	6,256	1,044,542	6,221	1,063,320	6,225	1,067,251	6,215	1,025,902	6,252	977,631
Home furnishings & appliances	6,246	1,208,754	6,169	1,216,924	5,917	1,235,700	5,750	1,227,997	5,504	1,206,237
Eating & drinking places	30,035	3,827,209	29,889	4,056,025	30,362	4,228,185	30,720	4,306,324	30,988	4,394,774
Specialty retail stores	56,330	2,771,512	55,786	2,911,596	56,083	3,052,179	56,480	3,082,359	56,593	3,031,680
Services	125,773	4,889,626	126,249	5,188,730	126,900	5,324,603	127,633	5,409,162	127,468	5,544,380
Wholesale goods	18,059	3,772,090	17,698	3,929,422	17,346	3,937,460	17,139	3,889,348	16,712	3,950,029
All other	48,831	2,800,836	49,219	3,019,888	49,763	3,082,894	49,819	3,122,021	49,761	3,216,042
Total	337,787	\$ 35,847,613	337,017	\$ 37,526,319	337,810	\$ 38,419,498	337,395	\$ 38,956,512	336,570	\$ 39,329,965

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			
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
2016	1,623,980	52	1,801	-	1,936,944	31,865	54,134	3,648,776	2.60	1,168
2017	1,587,738	32,843	1,548	-	1,916,145	29,487	46,004	3,613,765	2.46	1,153
2018	1,535,957	29,665	2,783	-	1,984,189	25,604	33,118	3,611,316	2.50	1,148

(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

				Debt Service			
Gross Revenues		Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
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
2016	49,569	11	49,558	17,120	29,905	47,025	1.05
2017	16,131	-	16,131	-	14,914	14,914	1.08
2018	16,099	-	16,099	-	14,914	14,914	1.08

Pledged revenues consist of casino and racetrack gaming revenues.

IJOBS-2010

				Debt Service			
Gross Revenues		Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
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
2016	10,486	2	10,484	3,480	6,571	10,051	1.04
2017	11,302	-	11,302	3,650	6,432	10,082	1.12
2018	11,273	-	11,273	3,835	6,249	10,084	1.12

Pledged revenues consist of casino and racetrack gaming revenues.

IJOBS-2016

				Debt Service			
Gross Revenues		Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
2017	\$ 32,633	\$ -	\$ 32,633	\$ 18,735	\$ 10,374	\$ 29,109	1.12
2018	32,537	-	32,537	17,155	11,951	29,106	1.12

Pledged revenues consist of casino and racetrack gaming revenues.

Vision Iowa

				Debt Service			
Gross Revenues		Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
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
2016	15,987	3	15,984	11,645	4,339	15,984	1.00
2017	16,018	8	16,010	12,295	3,709	16,004	1.00
2018	16,019	3	16,016	12,980	3,036	16,016	1.00

Pledged revenues consist of casino and racetrack gaming revenues.

Iowa Utilities Board and Consumer Advocate State Building

				Debt Service			
Gross Revenues		Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
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
2016	1,064	-	1,064	535	529	1,064	1.00
2017	1,062	-	1,062	560	502	1,062	1.00
2018	1,064	-	1,064	590	474	1,064	1.00

Pledged revenues are from utility company assessments.

(continued on next page)

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

Schedule 9

Governmental Activities - General Fund
(Expressed in Thousands)

Prison Infrastructure 2010

				<u>Debt Service</u>			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
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
2016	11,853	4	11,849	5,855	5,994	11,849	1.00
2017	10,698	5	10,693	9,120	1,573	10,693	1.00
2018	10,696	4	10,692	9,445	1,247	10,692	1.00

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

Prison Infrastructure 2016

				<u>Debt Service</u>			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
2017	\$ 3,513	\$ -	\$ 3,513	\$ -	\$ 3,513	\$ 3,513	1.00
2018	3,990	-	3,990	-	3,990	3,990	1.00

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

Governmental Activities - Special Revenue Funds
(Expressed in Thousands)

Tobacco Settlement Authority

				<u>Debt Service</u>			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
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
2016	69,218 *	1,054	68,164	14,415	39,881	54,296	1.26
2017	68,541 *	1,216	67,325	13,935	38,944	52,879	1.27
2018	53,559 *	1,778	51,781	2,955	38,038	40,993	1.26

* 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

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

Residence/Dormitory Building Revenue Bonds				Debt Service*				
		Less:		Net Available				
	Gross Revenues	Operating Expenses*		Revenues	Principal	Interest	Total	Coverage
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	20,825	7,032	27,857	2.20
2016	226,911	156,044		70,867	25,339	9,314	34,653	2.05
2017	228,397	159,745		68,652	25,574	9,784	35,358	1.94
2018	227,522	163,152		64,370	25,689	10,715	36,404	1.77

Athletic/Multipurpose/Academic Facilities Revenue Bonds				Debt Service*				
		Less:		Net Available				
	Gross Revenues*	Operating Expenses*		Revenues	Principal	Interest	Total	Coverage
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
2016	92,519	23,735		68,784	9,745	6,958	16,703	4.12
2017	97,974	22,067		75,907	9,845	6,562	16,407	4.63
2018	115,210	21,011		94,199	11,615	7,412	19,027	4.95

Telecommunications Revenue Bonds				Debt Service*				
		Less:		Net Available				
	Gross Revenues	Operating Expenses		Revenues	Principal	Interest	Total	Coverage
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	27,139	21,671		5,468	1,835	1,305	3,140	1.74
2016	26,065	19,537		6,528	1,160	1,252	2,412	2.71
2017	24,666	18,639		6,027	1,190	1,219	2,409	2.50
2018	23,857	17,255		6,602	1,215	1,183	2,398	2.75

Student Health Facility Revenue Bonds				Debt Service*				
		Less:		Net Available				
	Gross Revenues	Operating Expenses*		Revenues	Principal	Interest	Total	Coverage
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
2016	3,719	3,356		363	210	42	252	1.44
2017	3,930	3,608		322	215	37	252	1.28
2018	3,998	3,725		273	215	33	248	1.10

(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>Utility System Revenue Bonds</i>				Debt Service*			
	Gross Revenues	Less: Operating Expenses*	Net Available Revenues	Principal	Interest	Total	Coverage
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
2016	133,687	86,424	47,263	11,405	7,386	18,791	2.52
2017	136,677	96,620	40,057	11,725	7,187	18,912	2.12
2018	139,436	93,268	46,168	13,590	7,514	21,104	2.19

<i>Parking System Revenue Bonds</i>				Debt Service*			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
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
2016	25,366	13,531	11,835	3,220	1,832	5,052	2.34
2017	26,907	13,974	12,933	3,205	1,743	4,948	2.61
2018	26,884	14,487	12,397	3,310	1,656	4,966	2.50

<i>Recreational/Regulated Materials Facility Revenue Bonds</i>				Debt Service*			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
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
2016	46,479	13,668	32,811	3,870	4,975	8,845	3.71
2017	50,828	14,864	35,964	3,816	5,086	8,902	4.04
2018	56,196	15,543	40,653	4,250	3,949	8,199	4.96

<i>Memorial/Maucker Union Revenue Bonds</i>				Debt Service*			
	Gross Revenues*	Less: Operating Expenses*	Net Available Revenues	Principal	Interest	Total	Coverage
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
2016	32,317	23,091	9,226	2,285	816	3,101	2.98
2017	32,403	23,473	8,930	2,330	771	3,101	2.88
2018	34,193	24,029	10,164	2,375	724	3,099	3.28

(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)

Hospital Revenue Bonds				Debt Service				
	Gross Revenues*	Less: Operating Expenses*	Net Available Revenues	Principal	Interest	Total	Coverage	
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	
2016	1,456,666	1,276,516	180,150	11,510	13,023	24,533	7.34	
2017	1,502,410	1,385,284	117,126	8,190	10,925	19,115	6.13	
2018	1,666,437	1,364,481	301,956	11,990	10,949	22,939	13.16	

Center For University Advancement Revenue Bonds				Debt Service*				
	Gross Revenues*	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage	
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	
2016	869	-	869	725	144	869	1.00	
2017	851	-	851	740	111	851	1.00	
2018	856	-	856	780	76	856	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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Population (<i>in thousands</i>)	3,003	3,008	3,046	3,062	3,074	3,090	3,107	3,124	3,135	3,146
Personal income (<i>in millions</i>)	\$ 110,135	\$ 110,541	\$ 116,616	\$ 123,933	\$ 129,503	\$ 139,422	\$ 140,177	\$ 140,501	\$ 146,685	\$ 144,691
Per capita personal income	\$ 36,680	\$ 36,751	\$ 38,281	\$ 40,470	\$ 42,126	\$ 45,114	\$ 45,115	\$ 44,971	\$ 46,794	\$ 45,996
Resident civilian labor force & employment (<i>annual averages</i>)										
Civilian labor force (<i>in thousands</i>)	1,676.0	1,673.9	1,670.3	1,663.6	1,638.8	1,671.3	1,704.4	1,701.3	1,701.0	1,678.5
Resident employment (<i>in thousands</i>)	1,607.0	1,574.3	1,567.7	1,565.5	1,553.1	1,593.7	1,630.4	1,638.9	1,638.3	1,626.0
Resident unemployed (<i>in thousands</i>)	69.0	99.7	102.6	98.0	85.7	77.6	74.0	62.5	62.4	52.5
Percent unemployed	4.1	6.0	6.1	5.9	5.2	4.6	4.3	3.7	3.7	3.1
Employment by industry, non-agricultural (<i>in thousands</i>)										
Construction	73.0	64.8	61.6	62.5	64.6	67.4	74.4	78.6	80.9	76.2
Manufacturing	227.8	203.7	200.1	207.4	210.4	214.5	216.8	216.1	213.3	216.3
Trade, transportation & utilities	309.2	302.0	300.0	301.9	306.8	311.4	312.9	316.0	316.2	314.8
Information	33.3	30.4	28.5	27.9	27.1	26.1	25.6	24.7	22.6	22.0
Financial activities	102.9	101.8	101.2	100.3	101.6	103.4	104.2	105.7	108.5	109.2
Professional & business	121.5	117.6	121.7	123.5	129.5	131.9	136.1	139.2	138.6	139.4
Education & health	206.7	211.0	213.5	215.9	220.6	223.2	223.2	225.0	228.6	231.6
Leisure & hospitality	135.3	132.4	129.7	130.6	134.2	136.7	137.9	139.7	142.6	143.5
Other services	57.7	57.6	57.0	56.5	57.7	60.2	61.3	62.4	61.7	59.9
Government	252.7	254.7	253.6	249.8	254.0	255.4	255.5	254.8	257.9	260.3
Total non-agricultural employment	1,520.1	1,476.0	1,466.9	1,476.3	1,506.5	1,530.2	1,547.9	1,562.2	1,570.9	1,573.2

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 2017

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

CALENDAR YEAR 2008

Rank	Employer	Type of Business
1	Hy-Vee Food Stores	Retail Food
2	Wal-Mart	Retail General Merchandise
3	Deere and Company	Machinery Manufacturing
4	Rockwell Collins	Equipment Manufacturing
5	Wells Fargo	Financial Activities
6	Principal Financial Group	Finance & Insurance
7	Tyson Fresh Meats	Food Manufacturing
8	Fareway Food Stores	Retail Food
9	Casey's General Store	Convenience Stores
10	Iowa Health Services	Health Care 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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ADMINISTRATION & REGULATION										
<i>Department of Administrative Services</i>										
Land (acres)	133	138	138	138	138	138	138	138	138	150
Buildings & improvements (square footage)	1,472,729	1,766,069	1,810,569	1,810,569	2,708,428	2,454,890	2,454,890	2,558,182	2,489,205	2,468,257
Machinery & equipment	576	613	962	985	594	627	341	321	300	282
<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	181,966	181,966	181,966	181,966	181,966	181,966	181,996
EDUCATION										
<i>Iowa Public Television</i>										
Land (acres)	211	211	208	208	208	208	208	208	209	209
Buildings & improvements (square footage)	62,000	62,000	62,000	75,500	75,500	75,500	75,500	75,500	75,500	75,500
Machinery & equipment	983	977	908	927	876	873	801	797	786	780
<i>Iowa Braille & 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	100,000	100,000	100,000	100,000	100,000	120,000	120,000
Machinery & equipment	264	262	200	199	198	194	182	177	176	166
<i>Veterans Home</i>										
Land (acres)	158	158	158	158	158	158	158	158	158	158
Buildings & improvements (square footage)	736,534	736,534	736,534	886,711	886,711	891,811	891,811	891,811	891,811	909,073
Machinery & equipment	250	262	266	298	373	509	561	629	640	720
<i>Department of Public Health</i>										
Machinery & equipment	336	422	417	466	471	478	504	593	502	553
HUMAN SERVICES										
<i>Department of Human Services & Institutions</i>										
Land (acres)	2,872	2,872	1,965	1,965	1,965	1,965	1,965	1,965	1,965	1,965
Buildings & improvements (square footage)	4,187,685	4,243,059	4,247,383	4,243,591	4,243,591	4,243,591	4,222,668	4,222,668	3,448,804	3,448,804
Machinery & equipment	1,734	1,754	1,793	1,807	1,900	1,946	1,930	1,823	1,738	1,728

(continued on next page)

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

Schedule 12

(continued)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
JUSTICE & PUBLIC DEFENSE										
<i>Department of Corrections & Correctional Facilities</i>										
Land (acres)	612	622	636	484	476	476	238	238	238	238
Buildings & improvements (square footage)	3,930,180	3,930,180	4,057,021	3,958,161	3,978,657	4,213,108	4,213,108	4,685,047	5,328,016	5,304,224
Machinery & equipment	1,434	1,398	1,450	1,500	1,610	1,793	1,895	2,181	1,922	2,278
<i>Judicial Districts</i>										
Land (acres)	71	71	71	66	66	66	68	68	68	68
Buildings & improvements (square footage)	525,638	525,638	568,765	568,765	645,656	663,644	663,203	663,203	663,203	663,203
Machinery & equipment	297	283	292	310	305	320	334	336	338	354
<i>Department of Public Defense</i>										
Land (acres)	2,688	2,688	2,688	2,688	2,688	2,688	2,769	2,769	2,994	3,113
Buildings & improvements (square footage)	2,494,278	2,609,806	2,679,159	2,702,403	2,909,624	2,887,427	2,857,147	2,857,147	2,807,365	2,815,120
Machinery & equipment	330	391	417	401	466	486	490	490	496	493
<i>Department of Public Safety</i>										
Land (acres)	60	60	60	60	60	60	60	60	60	60
Buildings & improvements (square footage)	153,660	153,660	151,160	151,160	151,160	151,160	151,160	151,160	151,160	151,160
Machinery & equipment	1,495	1,477	1,623	1,806	1,904	1,929	1,950	2,122	2,098	2,112
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	125,042
Machinery & equipment	297	267	254	262	282	262	241	234	185	181
TRANSPORTATION										
<i>Department of Transportation</i>										
Land (acres)	7,199	7,404	7,071	7,069	7,138	6,943	5,245	4,580	4,233	3,984
Buildings & improvements (square footage)	2,320,784	2,360,453	2,388,154	2,413,888	2,474,076	2,494,219	2,560,921	2,590,038	2,565,443	2,604,705
Highway lane miles	235,999	236,426	236,428	237,115	237,394	237,391	237,588	237,637	238,364	236,814
Heavy equipment	5,550	5,803	5,779	6,101	6,238	6,416	6,463	6,695	6,779	7,102
Machinery & equipment	3,275	3,392	3,275	3,313	3,276	3,621	3,532	3,839	3,901	3,952
AGRICULTURE & NATURAL RESOURCES										
<i>Department of Natural Resources</i>										
Land (acres)	162,859	165,711	169,881	173,921	174,632	176,972	180,710	184,546	189,678	192,337
Buildings & improvements (square footage)	634,149	625,649	634,268	662,577	784,815	810,633	584,218	850,613	859,335	901,579
State parks	71	71	71	71	71	71	71	71	72	72
Wildlife management areas	20	20	20	16	16	16	16	16	16	16
Machinery & equipment	2,472	2,535	2,632	2,343	2,186	2,083	2,065	2,265	2,217	2,118

Source: Information provided by the Departments.

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

Schedule 13

	2009	2010	2011 ⁽¹⁾	2012	2013	2014	2015	2016	2017	2018
ADMINISTRATION & REGULATION										
<i>Department of Administrative Services</i>										
State employees covered by benefit plans	20,630	20,140	18,951	19,315	18,421	18,145	17,966	17,602	17,224	16,474
Number of State payroll warrants processed*	558,438	541,636	509,232	502,198	495,234	485,222	461,371	488,231	461,197	461,669
EDUCATION										
<i>Department of Education</i>										
Enrollment:										
Public schools	477,019	474,227	473,493	473,504	476,245	478,921	480,772	483,451	485,147	486,264
Universities	70,325	71,353	72,708	73,948	74,811	76,465	78,047	80,132	81,899	80,066
Community colleges	88,104	100,736	106,597	105,975	100,519	94,234	93,722	93,074	91,430	90,531
HEALTH & HUMAN RIGHTS										
<i>Department for the Blind</i>										
Number of clients served	8,239	8,093	7,197	6,971	6,617	9,158	7,024	6,150	6,835	7,284
HUMAN SERVICES										
<i>Department of Human Services</i>										
Average number of residents/patients	1,070	1,024	957	911	872	834	690	680	668	646
Average number of Medicaid recipients	330,286	361,385	380,749	393,664	401,129	405,704	406,155	416,285	424,916	423,924
JUSTICE & PUBLIC DEFENSE										
<i>Department of Corrections</i>										
Average number of inmates	8,712	8,384	10,301	10,022	9,635	9,622	9,731	9,742	9,865	9,902
ECONOMIC DEVELOPMENT										
<i>Department of Economic Development</i>										
Number of community development block grants/home projects funded	61	84	-	-	-	-	-	-	-	-
<i>Iowa Workforce Development</i>										
Number of unemployment claims accepted (calendar year)	165,030	125,564	107,937	99,107	94,474	93,158	92,606	88,566	79,125	INA
Unemployment insurance regular benefits paid (in millions, calendar year)	788.1	586.9	463.4	417.0	418.8	402.6	417.6	423.5	402.6	INA
TRANSPORTATION										
<i>Department of Transportation</i>										
Automobile driver licenses issued	1,153,422	1,016,493	919,844	810,494	1,052,641	1,122,199	981,512	873,457	793,156	1,000,189
Vehicles weighed (in thousands, federal fiscal year)	441	492	587	793	1,043	812	837	760	880	890
AGRICULTURE & NATURAL RESOURCES										
<i>Department of Natural Resources</i>										
Hunting & fishing licenses issued	1,374,122	1,418,625	1,356,740	1,413,309	1,559,955	1,330,709	1,443,919	1,935,104	1,431,849	1,431,008

* - 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

	2009	2010	2011 ⁽¹⁾	2012	2013	2014	2015	2016	2017	2018
Administration & regulation	2,254	2,227	2,142	2,073	1,993	1,936	1,910	1,925	1,928	1,924
Education	1,147	1,147	1,090	1,067	1,036	1,019	1,026	1,028	1,018	1,092
Health & human rights	1,976	1,959	1,801	1,710	1,746	1,755	1,743	1,767	1,801	1,620
Human services	6,224	6,079	5,631	5,441	5,395	5,170	4,986	4,838	4,689	4,450
Justice & public defense	8,247	8,024	7,614	6,415	6,371	6,327	6,339	6,195	6,059	5,769
Economic development	998	1,042	916	853	757	711	668	662	663	644
Transportation	3,311	3,328	3,135	2,908	2,899	2,996	2,883	2,992	2,913	2,833
Agriculture & natural resources	1,689	1,618	1,520	1,450	1,482	1,468	1,469	1,449	1,433	1,333
Universities	39,003	38,392	38,081	39,736	39,315	42,284	42,723	43,463	44,339	45,065
Other enterprise funds	310	294	173	178	174	172	169	171	174	174
Total primary government	65,159	64,110	62,103	61,831	61,168	63,838	63,916	64,490	65,017	64,904

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, 2018
(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	\$ 142,822	\$ 6,268	\$ 3,946	\$ 66,526	\$ 5,527	\$ 537,885	\$ 81	\$ 778,536	\$ 11,868	\$ 267,144	\$ 1,820,603
Education	80,810	1,693	4,684	29,803	2,113	3,295	25	4,006,436	-	25,941	4,154,800
Health & human rights	121,118	1,661	10,272	238,534	4,496	275	7	51,163	-	(3,483)	424,043
Human services	362,618	4,053	17,242	188,150	14,029	1,967	35	6,230,902	-	(60,054)	6,758,942
Justice & public defense	566,188	13,576	36,637	150,266	16,493	9,701	62	89,762	8,334	55,851	946,870
Economic development	64,304	1,338	1,922	51,918	3,545	6,509	7	11,701	-	(4,527)	136,717
Transportation	237,668	30,429	59,959	176,972	16,899	139,219	116	154,992	1,208,851	(1,351,502)	673,603
Agriculture & natural resources	111,552	5,696	6,416	51,151	3,198	1,571	1	22,689	17,815	(22,740)	197,349
Total primary government	\$ 1,687,080	\$ 64,714	\$ 141,078	\$ 953,320	\$ 66,300	\$ 700,422	\$ 334	\$ 11,346,181	\$ 1,246,868	\$ (1,093,370)	\$ 15,112,927

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