STATISTICAL SECTION

OUR LIBERTIES WE PRIZE AND OUR RIGHTS WE WILL MAINTAIN
IOWA

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

OUR LIBERTIES WE PRIZE AND OUR RIGHTS WE WILL MAINTAIN
IOWA

STATE OF IOWA
Net Position by Component

Schedule 1

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

	Fiscal Year									
	2010 (1)	2011 (2)	2012 (3)	2013 (4)	2014	2015 (5)	2016	2017	2018 (6)	2019
Governmental activities										
Net investment in capital assets	$ 6,880,376	$ 7,042,318	$ 7,297,964	$ 7,579,657	$ 7,960,096	$ 8,360,410	$ 8,751,926	$ 9,242,231	$ 9,775,608	$ 10,186,385
Restricted	1,190,535	1,217,229	1,066,451	1,085,008	1,064,266	855,856	922,557	941,514	941,197	1,004,597
Unrestricted	(86,726)	(226,038)	90,401	525,989	413,880	(515,129)	(808,123)	(999,603)	(1,013,268)	(522,156)
Total governmental activities net position	$ 7,984,185	$ 8,033,509	$ 8,454,816	$ 9,190,654	$ 9,438,242	$ 8,701,137	$ 8,866,360	$ 9,184,142	$ 9,703,537	$ 10,668,826
Business-type activities										
Net investment in capital assets	$ 2,268,065	$ 2,364,752	$ 2,534,247	$ 2,700,019	$ 2,916,998	$ 3,224,968	$ 3,600,966	$ 3,858,357	$ 3,981,137	$ 4,101,636
Restricted	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	2,001,983
Unrestricted	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	2,057,362
Total business-type activities net position	$ 4,606,933	$ 5,085,974	$ 5,590,078	$ 5,972,731	$ 6,501,007	$ 6,800,149	$ 7,206,023	$ 7,490,601	$ 7,721,655	$ 8,160,981
Primary government										
Net investment in capital assets	$ 9,148,441	$ 9,407,070	$ 9,832,211	$ 10,279,676	$ 10,877,094	$ 11,585,378	$ 12,352,892	$ 13,100,588	$ 13,756,745	$ 14,288,021
Restricted	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	3,006,580
Unrestricted	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	1,535,206
Total primary government net position	$ 12,591,118	$ 13,119,483	$ 14,044,894	$ 15,163,385	$ 15,939,249	$ 15,501,286	$ 16,072,383	$ 16,674,743	$ 17,425,192	$ 18,829,807

(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.

(3) - 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.

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

(5) - 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.

(6) - Fiscal Year 2018 was the first year of implementation of GASB No. 75; therefore, reflecting the total other postemployment benefits and related deferred amounts and Fiscal Year 2018 amounts also include prior period adjustments made in 2019 for capital assets.

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

Schedule 2

	Fiscal Year									
	2010 [1]	**2011 [2]**	**2012 [3]**	**2013 [4]**	**2014**	**2015**	**2016**	**2017**	**2018 [5]**	**2019**
Expenses										
Governmental activities:										
Administration & regulation	$ 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	$ 1,902,217
Education	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	4,244,257
Health & human rights	488,380	458,702	423,202	420,844	423,723	422,677	436,330	445,057	435,776	434,416
Human services	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	7,103,013
Justice & public defense	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	997,681
Economic development	351,635	273,377	254,902	186,948	159,964	158,632	144,472	157,288	133,810	132,911
Transportation	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	1,446,090
Agriculture & natural resources	212,590	217,783	214,526	219,948	219,159	223,916	227,612	233,883	224,382	230,063
Interest expense	91,432	101,867	101,849	99,311	95,312	92,011	90,105	79,424	78,773	76,984
Total governmental activities expenses	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	16,567,632
Business-type activities:										
University Funds	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	5,232,658
Unemployment Benefits Fund	1,258,041	928,379	718,611	554,883	439,937	396,842	416,582	430,068	384,371	361,076
Other	213,185	222,239	246,673	257,011	260,564	264,092	273,939	285,205	294,471	309,649
Total business-type activities expenses	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	5,903,383
Total primary government expenses	$ 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	$ 22,471,015
Program revenues										
Governmental activities:										
Charges for services:										
Administration & regulation	$ 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	$ 1,135,177
Education	54,219	61,920	52,686	21,787	18,057	20,656	17,374	17,714	26,308	20,003
Health & human rights	60,885	70,702	66,922	68,865	69,159	80,767	77,168	75,320	75,204	75,144
Human services	465,890	575,377	666,496	438,915	519,909	544,631	550,432	823,549	772,301	732,181
Justice & public defense	102,600	110,215	104,969	89,888	106,730	95,952	97,638	97,779	116,771	108,876
Economic development	3,423	13,795	3,672	3,864	3,374	1,749	2,049	1,739	1,662	4,392
Transportation	84,291	76,404	93,908	106,081	122,683	100,322	79,955	100,598	168,402	143,928
Agriculture & natural resources	86,086	74,295	84,912	78,476	79,777	72,634	86,807	72,052	76,734	84,729
Operating grants & contributions	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	5,646,598
Capital grants & contributions	590,926	420,006	494,715	426,350	472,885	501,378	440,783	503,121	509,091	448,902
Total governmental activities program revenues	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	8,399,930
Business-type activities:										
Charges for services:										
University Funds	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	3,865,376
Unemployment Benefits Fund	474,465	619,455	643,970	543,535	471,738	410,209	448,914	493,643	427,407	409,293
Other	284,931	297,750	325,699	342,596	355,988	366,129	378,533	391,346	403,102	428,109
Operating grants & contributions	1,333,041	1,200,118	1,044,159	848,672	783,036	746,633	777,368	801,120	798,834	808,427
Capital grants & contributions	8,801	36,197	61,339	61,948	90,263	173,150	101,682	57,588	15,131	71,706
Total business-type activities program revenues	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	5,582,911
Total primary government program revenues	$ 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	$ 13,982,841
Net expense										
Governmental activities	$ (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)	$ (8,167,702)
Business-type activities	(647,012)	(238,961)	(142,123)	(288,301)	(309,833)	(267,135)	(291,216)	(424,616)	(447,344)	(320,472)
Total primary government net expense	$ (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)	$ (8,488,174)

(continued on next page)

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

Schedule 2

	Fiscal Year									
	2010 (1)	**2011 (2)**	**2012 (3)**	**2013 (4)**	**2014**	**2015**	**2016**	**2017**	**2018 (5)**	**2019**
General revenues & other changes in net position										
Governmental activities:										
Personal income tax	$ 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	$ 4,078,355
Corporate income tax	196,723	254,761	430,395	428,991	387,232	464,121	374,559	432,056	443,698	529,969
Sales & use tax	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	2,989,537
Other tax	710,946	685,454	756,713	759,681	756,237	771,702	803,003	791,607	773,204	828,992
Motor fuel tax restricted for transportation purposes	436,567	445,580	438,953	438,009	446,449	524,569	677,999	674,603	671,936	665,799
Road use tax restricted for transportation purposes	254,016	281,998	303,368	307,821	322,470	346,901	360,993	371,361	374,701	381,003
Unrestricted investment earnings	25,729	30,696	21,155	6,240	21,406	19,175	22,156	16,257	29,730	75,371
Other	31,571	28,317	27,504	29,746	35,357	36,680	35,013	38,369	50,091	72,097
Gain on sale of assets	842	51	732	871	1,011	1,401	1,197	2,260	804	1,250
Loss on extinguishment of debt	-	-	-	-	(5,679)	-	-	-	-	-
Special items - disposal of operations	-	-	-	5,728	-	-	-	-	-	-
Extraordinary items - impairment of assets & other	-	(4,394)	-	-	-	-	-	-	-	-
Transfers	(612,563)	(503,494)	(456,940)	(500,210)	(575,626)	(534,103)	(538,347)	(478,019)	(515,933)	(489,382)
Total governmental activities	$ 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	$ 9,132,991
Business-type activities:										
Other tax	$ 6,459	$ 6,803	$ 7,031	$ 7,463	$ 7,527	$ 7,765	$ 7,649	$ 8,078	$ 8,167	$ 8,220
Unrestricted investment earnings	115,200	154,176	90,891	109,987	186,857	46,888	78,133	162,438	110,237	190,955
Other	50,678	47,610	76,091	67,096	68,072	57,303	68,961	60,590	59,863	71,220
Gain on sale of assets	101	16	688	78	27	20	4,000	69	658	21
Contribution to University Endowments	(250)	-	-	-	-	-	-	-	-	-
Special items - change in OPEB	-	-	-	-	-	-	-	-	465,008	-
Extraordinary items - impairment of assets & other	(15,785)	5,900	991	(2,580)	-	-	-	-	-	-
Transfers	612,563	503,494	456,940	500,210	575,626	534,103	538,347	478,019	515,933	489,382
Total business-type activities	$ 768,966	$ 717,999	$ 632,632	$ 682,254	$ 838,109	$ 646,079	$ 697,090	$ 709,194	$ 1,159,866	$ 759,798
Change in net position										
Governmental activities	$ 376,245	$ 342,908	$ 421,307	$ 735,838	$ 247,588	$ 179,560	$ 165,223	$ 317,782	$ 531,841	$ 965,289
Business-type activities	121,954	479,038	490,509	393,953	528,276	378,944	405,874	284,578	712,522	439,326
Total primary government	$ 498,199	$ 821,946	$ 911,816	$ 1,129,791	$ 775,864	$ 558,504	$ 571,097	$ 602,360	$ 1,244,363	$ 1,404,615

(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, 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.

(3) - 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.

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

(5) - 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									
	2010 [2]	**2011 [3]**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
General Fund										
Nonspendable	$ 31,950	$ 31,364	$ 41,382	$ 43,138	$ 41,248	$ 44,528	$ 44,917	$ 46,445	$ 52,577	$ 53,235
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	810,448
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	1,784,658
Unassigned	(201,720)	(250,589)	(210,684)	(156,800)	(214,660)	(273,102)	(214,504)	(328,131)	(395,625)	(384,360)
Total General Fund	$ 2,435,346	$ 2,503,290	$ 2,626,021	$ 3,050,245	$ 2,784,333	$ 2,309,641	$ 1,990,204	$ 1,875,734	$ 1,800,128	$ 2,263,981
All other governmental funds										
Nonspendable	$ 14,857	$ 15,692	$ 16,192	$ 16,376	$ 16,327	$ 16,451	$ 16,846	$ 10,813	$ 11,115	$ 11,181
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]	275,598 [1]
Committed	25,347	27,348	26,453	28,346	29,124	24,038	41,215	22,225	20,732	19,021
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]	(123,345) [1]
Total all other governmental funds	$ 246,798	$ 319,179	$ 248,385	$ 204,805	$ 179,952	$ 172,961	$ 194,789	$ 178,449	$ 174,340	$ 182,455

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

(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.

STATE OF IOWA

Changes in Fund Balances of Governmental Funds

For the Last Ten Fiscal Years

(Modified Accrual Basis of Accounting Expressed in Thousands)

Schedule 4

	Fiscal Year									
	2010 (1)	**2011 (2)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Revenues										
Taxes	$ 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	$ 10,307,880
Receipts from other entities	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	6,291,339
Investment income	26,431	29,931	21,766	6,244	21,370	19,141	22,093	16,228	29,604	75,009
Fees, licenses & permits	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	1,495,057
Refunds & reimbursements	465,278	539,796	537,219	527,456	576,484	601,812	711,301	849,553	805,250	798,210
Sales, rents & services	34,620	31,400	33,225	32,639	35,827	39,765	39,665	41,714	36,851	44,113
Miscellaneous	118,521	147,736	141,461	150,035	158,048	177,710	209,066	213,667	207,692	254,099
Gross revenues	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	19,265,707
Less revenue refunds	954,852	918,313	918,524	909,631	1,039,704	1,066,067	1,155,612	1,215,155	1,269,478	1,258,773
Net revenues	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	18,006,934
Expenditures										
Administration & regulation	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	1,880,653
Education	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	4,236,228
Health & human rights	472,053	451,393	417,306	414,981	418,906	420,907	431,555	437,703	424,547	426,720
Human services	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	7,099,933
Justice & public defense	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	947,720
Economic development	343,857	270,192	255,299	184,877	159,626	158,282	145,436	156,032	136,717	131,231
Transportation	550,192	542,490	548,629	552,228	580,831	646,481	610,992	626,535	673,706	680,525
Agriculture & natural resources	189,349	198,876	201,838	200,439	201,194	207,823	210,453	213,091	204,893	197,969
Capital outlay	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	1,279,182
Debt service:										
Payment to escrow agent	-	-	-	-	73,940	-	-	3,246	-	-
Principal	29,090	40,495	72,555	49,815	69,215	45,625	53,050	58,295	46,960	270,465
Interest & fiscal charges	86,108	100,122	101,327	98,242	94,875	89,659	87,219	79,960	79,898	77,968
Total expenditures	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	17,228,594
Excess of revenues over expenditures	444,049	598,095	482,640	903,238	284,730	52,220	240,151	354,047	433,161	778,340
Other financing sources (uses)										
Transfers in	395,422	197,540	197,567	215,291	229,136	200,611	220,599	220,253	211,240	208,551
Transfers out	(1,004,206)	(696,832)	(651,385)	(713,290)	(804,762)	(734,713)	(758,946)	(743,522)	(727,173)	(697,933)
Leases, installment purchases & other	2,340	93	562	9	131	199	587	37,227	3,057	2,744
Revenue bonds issued	613,710	311,945	-	-	-	-	-	-	-	-
Premium (discount) on bonds	27,027	26,043	1,643	-	-	-	-	74,176	-	36,591
Revenue refunding bonds issued	-	-	20,910	-	-	-	-	345,215	-	143,675
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	(418,206)	-	-
Total other financing sources (uses)	34,293	(161,211)	(430,703)	(497,990)	(575,495)	(533,903)	(537,760)	(484,857)	(512,876)	(306,372)
Special items - disposal of operations	-	-	-	(24,604)	-	-	-	-	-	-
Net change in fund balances	$ 478,342	$ 436,884	$ 51,937	$ 380,644	$ (290,765)	$ (481,683)	$ (297,609)	$ (130,810)	$ (79,715)	$ 471,968
Debt service as a percentage of noncapital expenditures	0.9%	1.1%	1.3%	1.1%	1.7%	0.9%	0.9%	0.9%	0.8%	2.2%

(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

Schedule 5

For the Last Ten Fiscal Years

(Modified Accrual Basis of Accounting Expressed in Thousands)

	Fiscal Year									
	2010	**2011 (1)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Individual income tax	$ 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	$ 4,938,615
Sales tax	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	2,438,260
Use tax	371,195	404,151	439,772	464,126	489,764	501,073	497,160	515,740	566,509	647,016
Fuel tax	482,417	496,486	490,377	481,120	493,999	575,844	746,601	768,810	751,064	731,710
Corporate tax	373,416	401,628	550,343	563,016	507,522	579,881	510,664	564,423	580,805	699,007
Inheritance tax	68,358	65,535	79,670	86,785	90,791	89,807	88,759	88,093	85,245	79,243
Insurance premium tax	88,571	97,098	101,406	104,885	105,532	109,634	119,675	114,809	121,863	153,428
Cigarette & tobacco tax	232,573	226,692	225,499	226,300	225,375	223,069	227,901	221,077	212,567	202,135
Wagering tax	272,361	269,842	287,680	283,168	275,659	280,706	290,004	291,980	295,333	294,629
Franchise tax	31,564	39,423	41,121	43,860	40,330	47,482	50,354	53,831	48,581	64,440
Beer tax	14,503	14,272	14,726	13,865	14,187	14,489	14,214	13,941	13,593	13,439
Other	8,011	9,272	11,839	10,960	15,232	19,619	21,467	22,779	26,107	45,958
Gross taxes	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	10,307,880
Less refunds	858,281	822,634	820,178	871,332	1,000,031	1,028,612	1,111,432	1,173,495	1,229,918	1,213,022
Net taxes	$ 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	$ 9,094,858

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 2009	
Net Taxable Income	**Number of Returns**
No AGI	51,620
$1 - 9,999	336,423
$10,000 - 19,999	332,440
$20,000 - 29,999	330,853
$30,000 - 39,999	273,662
$40,000 - 49,999	194,025
$50,000 - 74,999	233,380
$75,000 - 99,999	77,882
$100,000 & above	99,179
	1,929,464

Net Taxable Income	Tax Rate*
$0 - 1,407	0.36%
$1,407 - 2,814	0.72%
$2,814 - 5,628	2.43%
$5,628 - 12,663	4.50%
$12,663 - 21,105	6.12%
$21,105 - 28,140	6.48%
$28,140 - 42,210	6.80%
$42,210 - 63,315	7.92%
$63,315 & above	8.98%

Tax Year 2010	
Net Taxable Income	**Number of Returns**
No AGI	49,110
$1 - 9,999	333,307
$10,000 - 19,999	338,049
$20,000 - 29,999	323,039
$30,000 - 39,999	274,706
$40,000 - 49,999	198,580
$50,000 - 74,999	242,170
$75,000 - 99,999	82,412
$100,000 & above	107,941
	1,949,314

Net Taxable Income	Tax Rate*
$0 - 1,428	0.36%
$1,428 - 2,856	0.72%
$2,856 - 5,712	2.43%
$5,712 - 12,852	4.50%
$12,852 - 21,420	6.12%
$21,420 - 28,560	6.48%
$28,560 - 42,840	6.80%
$42,840 - 64,260	7.92%
$64,260 & above	8.98%

Tax Year 2011	
Net Taxable Income	**Number of Returns**
No AGI	52,101
$1 - 9,999	337,187
$10,000 - 19,999	332,596
$20,000 - 29,999	314,841
$30,000 - 39,999	272,314
$40,000 - 49,999	202,716
$50,000 - 74,999	253,213
$75,000 - 99,999	89,113
$100,000 & above	121,578
	1,975,659

Net Taxable Income	Tax Rate*
$0 - 1,439	0.36%
$1,439 - 2,878	0.72%
$2,878 - 5,756	2.43%
$5,756 - 12,951	4.50%
$12,951 - 21,585	6.12%
$21,585 - 28,780	6.48%
$28,780 - 43,170	6.80%
$43,170 - 64,755	7.92%
$64,755 & above	8.98%

Tax Year 2012	
Net Taxable Income	**Number of Returns**
No AGI	52,301
$1 - 9,999	326,822
$10,000 - 19,999	324,978
$20,000 - 29,999	309,181
$30,000 - 39,999	272,654
$40,000 - 49,999	207,046
$50,000 - 74,999	268,326
$75,000 - 99,999	96,439
$100,000 & above	138,830
	1,996,577

Net Taxable Income	Tax Rate*
$0 - 1,469	0.36%
$1,469 - 2,938	0.72%
$2,938 - 5,876	2.43%
$5,876 - 13,221	4.50%
$13,221 - 22,035	6.12%
$22,035 - 29,380	6.48%
$29,380 - 44,070	6.80%
$44,070 - 66,105	7.92%
$66,105 & above	8.98%

Tax Year 2013	
Net Taxable Income	**Number of Returns**
No AGI	53,992
$1 - 9,999	315,190
$10,000 - 19,999	320,585
$20,000 - 29,999	303,974
$30,000 - 39,999	273,340
$40,000 - 49,999	210,320
$50,000 - 74,999	278,264
$75,000 - 99,999	103,702
$100,000 & above	144,703
	2,004,070

Net Taxable Income	Tax Rate*
$0 - 1,494	0.36%
$1,494 - 2,988	0.72%
$2,988 - 5,976	2.43%
$5,976 - 13,446	4.50%
$13,446 - 22,410	6.12%
$22,410 - 29,880	6.48%
$29,880 - 44,820	6.80%
$44,820 - 67,230	7.92%
$67,230 & above	8.98%

Tax Year 2014	
Net Taxable Income	**Number of Returns**
No AGI	58,373
$1 - 9,999	311,378
$10,000 - 19,999	315,860
$20,000 - 29,999	300,205
$30,000 - 39,999	273,584
$40,000 - 49,999	214,873
$50,000 - 74,999	294,842
$75,000 - 99,999	111,906
$100,000 & above	156,687
	2,037,708

Net Taxable Income	Tax Rate*
$0 - 1,515	0.36%
$1,515 - 3,030	0.72%
$3,030 - 6,060	2.43%
$6,060 - 13,635	4.50%
$13,635 - 22,725	6.12%
$22,725 - 30,300	6.48%
$30,300 - 45,450	6.80%
$45,450 - 68,175	7.92%
$68,175 & above	8.98%

Tax Year 2015	
Net Taxable Income	**Number of Returns**
No AGI	61,291
$1 - 9,999	311,295
$10,000 - 19,999	310,750
$20,000 - 29,999	294,558
$30,000 - 39,999	274,223
$40,000 - 49,999	218,392
$50,000 - 74,999	308,245
$75,000 - 99,999	118,823
$100,000 & above	163,513
	2,061,090

Net Taxable Income	Tax Rate*
$0 - 1,539	0.36%
$1,539 - 3,078	0.72%
$3,078 - 6,156	2.43%
$6,156 - 13,851	4.50%
$13,851 - 23,085	6.12%
$23,085 - 30,780	6.48%
$30,780 - 46,170	6.80%
$46,170 - 69,255	7.92%
$69,255 & above	8.98%

Tax Year 2016	
Net Taxable Income	**Number of Returns**
No AGI	48,908
$1 - 9,999	225,555
$10,000 - 19,999	210,605
$20,000 - 29,999	190,879
$30,000 - 39,999	167,467
$40,000 - 49,999	131,987
$50,000 - 74,999	222,665
$75,000 - 99,999	145,455
$100,000 & above	259,266
	1,602,787

Net Taxable Income	Tax Rate*
$0 - 1,554	0.36%
$1,554 - 3,108	0.72%
$3,108 - 6,216	2.43%
$6,216 - 13,986	4.50%
$13,986 - 23,310	6.12%
$23,310 - 31,080	6.48%
$31,080 - 46,620	6.80%
$46,620 - 69,930	7.92%
$69,930 & above	8.98%

Tax Year 2017	
Net Taxable Income	**Number of Returns**
No AGI	48,804
$1 - 9,999	219,061
$10,000 - 19,999	206,883
$20,000 - 29,999	188,232
$30,000 - 39,999	166,897
$40,000 - 49,999	134,985
$50,000 - 74,999	224,795
$75,000 - 99,999	145,603
$100,000 & above	270,641
	1,605,901

Net Taxable Income	Tax Rate*
$0 - 1,573	0.36%
$1,573 - 3,146	0.72%
$3,146 - 6,292	2.43%
$6,292 - 14,157	4.50%
$14,157 - 23,595	6.12%
$23,595 - 31,460	6.48%
$31,460 - 47,190	6.80%
$47,190 - 70,785	7.92%
$70,785 & above	8.98%

Tax Year 2018	
Net Taxable Income	**Number of Returns**

Information not available.

Net Taxable Income	Tax Rate*
$0 - 1,598	0.36%
$1,598 - 3,196	0.72%
$3,196 - 6,392	2.43%
$6,392 - 14,382	4.50%
$14,382 - 23,970	6.12%
$23,970 - 31,960	6.48%
$31,960 - 47,940	6.80%
$47,940 - 71,910	7.92%
$71,910 & above	8.98%

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

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

STATE OF IOWA

Retail Sales by Business Classification

Sales Tax Annual Period April 1 through March 31 of the following year 2010 through 2019

Schedule 7

Classification	2010 Number of Businesses	2010 Taxable Sales (in thousands)	2011 Number of Businesses	2011 Taxable Sales (in thousands)	2012 Number of Businesses	2012 Taxable Sales (in thousands)	2013 Number of Businesses	2013 Taxable Sales (in thousands)	2014 [1] Number of Businesses	2014 [1] Taxable Sales (in thousands)
Utilities & transportation	14,570	$ 3,416,539	14,489	$ 3,428,950	14,737	$ 3,405,479	15,053	$ 3,335,512	14,701	$ 3,483,048
Building materials	6,821	2,437,841	6,636	2,507,236	6,530	2,704,879	6,504	2,712,261	6,059	2,538,244
General merchandise	6,478	5,366,827	6,296	5,408,118	6,211	5,530,952	6,151	5,475,235	3,156	4,650,592
Food dealers	6,770	1,713,971	6,766	1,732,752	6,776	1,772,985	6,729	1,782,829	12,807	3,156,659
Motor vehicles	14,210	1,852,142	13,867	1,967,946	13,723	2,108,205	13,612	2,124,416	9,534	1,704,501
Apparel	6,383	866,270	6,312	907,046	6,224	972,815	6,316	1,011,028	6,256	1,044,542
Home furnishings & appliances	7,914	1,202,096	7,615	1,195,401	7,474	1,205,592	7,398	1,202,792	6,246	1,208,754
Eating & drinking places	30,435	3,305,611	30,191	3,434,699	30,248	3,635,252	30,430	3,732,685	30,035	3,827,209
Specialty retail stores	60,568	2,496,150	59,166	2,615,424	58,914	2,759,729	59,103	2,909,350	56,330	2,771,512
Services	127,591	4,511,003	123,085	4,661,026	125,225	4,877,162	126,867	4,945,765	125,773	4,889,626
Wholesale goods	18,148	2,227,656	17,385	2,354,819	16,945	2,568,014	16,659	2,552,248	18,059	3,772,090
All other	50,982	2,547,487	50,573	2,690,600	50,937	2,996,903	50,965	3,016,466	48,831	2,800,836
Total	350,870	$ 31,943,593	342,381	$ 32,904,017	343,944	$ 34,537,967	345,787	$ 34,800,587	337,787	$ 35,847,613

	2015 Number of Businesses	2015 Taxable Sales (in thousands)	2016 Number of Businesses	2016 Taxable Sales (in thousands)	2017 Number of Businesses	2017 Taxable Sales (in thousands)	2018 Number of Businesses	2018 Taxable Sales (in thousands)	2019 Number of Businesses	2019 Taxable Sales (in thousands)
Utilities & transportation	14,357	$ 3,632,047	14,134	$ 3,669,812	13,029	$ 3,929,813	12,973	$ 3,889,513	15,954	$ 3,975,371
Building materials	6,118	2,706,767	5,943	2,763,359	5,695	2,862,822	5,592	2,908,678	5,477	2,930,829
General merchandise	3,093	4,711,009	3,073	4,719,728	3,067	4,676,612	3,112	4,708,984	3,157	4,613,828
Food dealers	12,790	3,297,011	12,724	3,478,201	12,607	3,519,738	12,419	3,550,649	12,317	3,638,167
Motor vehicles	9,428	1,793,580	9,340	1,860,126	9,241	1,904,414	9,196	1,951,368	9,089	2,044,357
Apparel	6,221	1,063,320	6,225	1,067,251	6,215	1,025,902	6,252	977,631	6,552	986,377
Home furnishings & appliances	6,169	1,216,924	5,917	1,235,700	5,750	1,227,997	5,504	1,206,237	5,360	1,179,722
Eating & drinking places	29,889	4,056,025	30,362	4,228,185	30,720	4,306,324	30,988	4,394,774	31,196	4,527,602
Specialty retail stores	55,786	2,911,596	56,083	3,052,179	56,480	3,082,359	56,593	3,031,680	56,462	3,057,059
Services	126,249	5,188,730	126,900	5,324,603	127,633	5,409,162	127,468	5,544,380	130,089	5,830,492
Wholesale goods	17,698	3,929,422	17,346	3,937,460	17,139	3,889,348	16,712	3,950,029	16,615	3,914,185
All other	49,219	3,019,888	49,763	3,082,894	49,819	3,122,021	49,761	3,216,042	50,407	3,399,148
Total	337,017	$ 37,526,319	337,810	$ 38,419,498	337,395	$ 38,956,512	336,570	$ 39,329,965	342,675	$ 40,097,137

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

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

(1) - 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.

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			
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
2019		1,442,712	28,169	956	-	1,945,238	23,688	24,771	3,465,534	2.25	1,098

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

(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.

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 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
2019 *	20,069	-	20,069	-	14,914	14,914	1.35

Pledged revenues consist of casino and racetrack gaming revenues.
* The outstanding IJOBS-2009 revenue bonds were refunded in June 2019.

IJOBS-2010

	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Debt Service 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
2019	10,278	-	10,278	4,025	6,077	10,102	1.02

Pledged revenues consist of casino and racetrack gaming revenues.

IJOBS-2016

	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Debt Service 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
2019	29,614	-	29,614	18,015	11,093	29,108	1.02

Pledged revenues consist of casino and racetrack gaming revenues.

Vision Iowa

	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Debt Service 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
2019	16,050	3	16,047	13,715	2,332	16,047	1.00

Pledged revenues consist of casino and racetrack gaming revenues.

(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)

Iowa Utilities Board and Consumer Advocate State Building

	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Debt Service: 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
2019	1,064	-	1,064	620	444	1,064	1.00

Pledged revenues are from utility company assessments.

Prison Infrastructure 2010

	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Debt Service: 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
2019	10,700	4	10,696	9,795	901	10,696	1.00

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

Prison Infrastructure 2016

	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Debt Service: 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
2019	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

	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Debt Service: Principal	Interest	Total	Coverage
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
2019	52,180 *	467	51,713	3,345	37,846	41,191	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

	Gross Revenues	Less: Operating Expenses*	Net Available Revenues	Debt Service* Principal	Interest	Total	Coverage
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
2019	219,133	151,616	67,517	26,169	9,799	35,968	1.88

Athletic/Multipurpose/Academic Facilities Revenue Bonds

	Gross Revenues*	Less: Operating Expenses*	Net Available Revenues	Debt Service* Principal	Interest	Total	Coverage
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	6,412	18,027	5.23
2019	124,144	22,037	102,107	14,225	8,586	22,811	4.48

Telecommunications Revenue Bonds

	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Debt Service* Principal	Interest	Total	Coverage
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
2019	24,001	18,217	5,784	1,255	1,147	2,402	2.41

Student Health Facility Revenue Bonds

	Gross Revenues	Less: Operating Expenses*	Net Available Revenues	Debt Service* Principal	Interest	Total	Coverage
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
2019	4,139	3,866	273	220	29	249	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)

Utility System Revenue Bonds

				Debt Service*			
	Gross Revenues	Less: Operating Expenses*	Net Available Revenues	Principal	Interest	Total	Coverage
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
2019	141,920	91,749	50,171	14,505	7,724	22,229	2.26

Parking System Revenue Bonds

				Debt Service*			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
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
2019	28,153	16,400	11,753	3,345	1,564	4,909	2.39

Recreational/Regulated Materials Facility Revenue Bonds

				Debt Service*			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
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
2019	54,971	15,172	39,799	4,900	3,548	8,448	4.71

Memorial/Maucker Union Revenue Bonds

				Debt Service*			
	Gross Revenues*	Less: Operating Expenses*	Net Available Revenues	Principal	Interest	Total	Coverage
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
2019	37,697	26,629	11,068	2,425	674	3,099	3.57

(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
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
2019	1,834,928	1,633,577	201,351	12,815	11,469	24,284	8.29

Center For University Advancement Revenue Bonds

				Debt Service*			
	Gross Revenues*	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
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
2019	864	-	864	825	39	864	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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Population (*in thousands*)	3,008	3,046	3,062	3,074	3,090	3,107	3,124	3,135	3,146	3,156
Personal income (*in millions*)	$ 110,541	$ 116,616	$ 123,933	$ 129,503	$ 139,422	$ 140,177	$ 140,501	$ 146,685	$ 144,691	$ 154,091
Per capita personal income	$ 36,751	$ 38,281	$ 40,470	$ 42,126	$ 45,114	$ 45,115	$ 44,971	$ 46,794	$ 45,996	$ 48,823
Resident civilian labor force & employment (*annual averages*)										
Civilian labor force (*in thousands*)	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	1,686.8
Resident employment (*in thousands*)	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	1,644.3
Resident unemployed (*in thousands*)	99.7	102.6	98.0	85.7	77.6	74.0	62.5	62.4	52.5	42.6
Percent unemployed	6.0	6.1	5.9	5.2	4.6	4.3	3.7	3.7	3.1	2.5
Employment by industry, non-agricultural (*in thousands)*										
Construction	64.8	61.6	62.5	64.6	67.4	74.4	78.6	80.9	76.2	77.4
Manufacturing	203.7	200.1	207.4	210.4	214.5	216.8	216.1	213.3	216.3	223.0
Trade, transportation & utilities	302.0	300.0	301.9	306.8	311.4	312.9	316.0	316.2	314.8	312.8
Information	30.4	28.5	27.9	27.1	26.1	25.6	24.7	22.6	22.0	22.0
Financial activities	101.8	101.2	100.3	101.6	103.4	104.2	105.7	108.5	109.2	109.1
Professional & business	117.6	121.7	123.5	129.5	131.9	136.1	139.2	138.6	139.4	140.9
Education & health	211.0	213.5	215.9	220.6	223.2	223.2	225.0	228.6	231.6	234.7
Leisure & hospitality	132.4	129.7	130.6	134.2	136.7	137.9	139.7	142.6	143.5	143.8
Other services	57.6	57.0	56.5	57.7	60.2	61.3	62.4	61.7	59.9	60.0
Government	254.7	253.6	249.8	254.0	255.4	255.5	254.8	257.9	260.3	260.5
Total non-agricultural employment	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	1,584.2

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 2018

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 2009

Rank	Employer	Type of Business
1	Hy-Vee Food Stores	Retail Food
2	Wal-Mart	Retail General Merchandise
3	Wells Fargo	Financial Activities
4	Rockwell Collins	Equipment Manufacturing
5	Deere and Company	Machinery Manufacturing
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

Source: Iowa Workforce Development

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

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

Schedule 12

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ADMINISTRATION & REGULATION										
Department of Administrative Services										
Land (acres)	138	138	138	138	138	138	138	138	150	150
Buildings & improvements (square footage)	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	2,468,000
Machinery & equipment	613	962	985	594	627	341	321	300	282	284
Alcoholic Beverages Division										
Land (acres)	15	15	15	15	15	15	15	15	15	15
Buildings & improvements (square footage)	181,996	181,996	181,966	181,966	181,966	181,966	181,966	181,966	181,996	181,996
EDUCATION										
Iowa Public Television										
Land (acres)	211	208	208	208	208	208	208	209	209	209
Buildings & improvements (square footage)	62,000	62,000	75,500	75,500	75,500	75,500	75,500	75,500	75,500	75,500
Machinery & equipment	977	908	927	876	873	801	797	786	780	786
Iowa Braille & Sight Saving School										
Buildings & improvements (square footage)	190,612	190,612	190,612	190,612	190,612	190,612	190,612	190,612	190,612	190,612
Iowa School for the Deaf										
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										
Department for the Blind										
Buildings & improvements (square footage)	98,606	98,606	100,000	100,000	100,000	100,000	100,000	120,000	120,000	120,000
Machinery & equipment	262	200	199	198	194	182	177	176	166	167
Veterans Home										
Land (acres)	158	158	158	158	158	158	158	158	158	158
Buildings & improvements (square footage)	736,534	736,534	886,711	886,711	891,811	891,811	891,811	891,811	909,073	909,073
Machinery & equipment	262	266	298	373	509	561	629	640	720	789
Department of Public Health										
Machinery & equipment	422	417	466	471	478	504	593	502	553	417
HUMAN SERVICES										
Department of Human Services & Institutions										
Land (acres)	2,872	1,965	1,965	1,965	1,965	1,965	1,965	1,965	1,965	1,757
Buildings & improvements (square footage)	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	3,448,804
Machinery & equipment	1,754	1,793	1,807	1,900	1,946	1,930	1,823	1,738	1,728	1,740

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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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
JUSTICE & PUBLIC DEFENSE										
Department of Corrections & Correctional Facilities										
Land (acres)	622	636	484	476	476	238	238	238	238	238
Buildings & improvements (square footage)	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	5,306,324
Machinery & equipment	1,398	1,450	1,500	1,610	1,793	1,895	2,181	1,922	2,278	2,320
Judicial Districts										
Land (acres)	71	71	66	66	66	68	68	68	68	68
Buildings & improvements (square footage)	525,638	568,765	568,765	645,656	663,644	663,203	663,203	663,203	663,203	663,203
Machinery & equipment	283	292	310	305	320	334	336	338	354	340
Department of Public Defense										
Land (acres)	2,688	2,688	2,688	2,688	2,688	2,769	2,769	2,994	3,113	3,121
Buildings & improvements (square footage)	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	2,723,484
Machinery & equipment	391	417	401	466	486	490	490	496	493	488
Department of Public Safety										
Land (acres)	60	60	60	60	60	60	60	60	60	60
Buildings & improvements (square footage)	153,660	151,160	151,160	151,160	151,160	151,160	151,160	151,160	151,160	151,160
Machinery & equipment	1,477	1,623	1,806	1,904	1,929	1,950	2,122	2,098	2,112	2,206
ECONOMIC DEVELOPMENT										
Iowa Workforce Development										
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	267	254	262	282	262	241	234	185	181	184
TRANSPORTATION										
Department of Transportation										
Land (acres)	7,404	7,071	7,069	7,138	6,943	5,245	4,580	4,233	3,984	4,082
Buildings & improvements (square footage)	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	2,618,644
Highway lane miles	236,426	236,428	237,115	237,394	237,391	237,588	237,637	238,364	236,814	236,968
Heavy equipment	5,803	5,779	6,101	6,238	6,416	6,463	6,695	6,779	7,102	7,407
Machinery & equipment	3,392	3,275	3,313	3,276	3,621	3,532	3,839	3,901	3,952	4,055
AGRICULTURE & NATURAL RESOURCES										
Department of Natural Resources										
Land (acres)	165,711	169,881	173,921	174,632	176,972	180,710	184,546	189,678	192,337	196,322
Buildings & improvements (square footage)	625,649	634,268	662,577	784,815	810,633	584,218	850,613	859,335	901,579	911,063
State parks	71	71	71	71	71	71	71	72	72	72
Wildlife management areas	20	20	16	16	16	16	16	16	16	16
Machinery & equipment	2,535	2,632	2,343	2,186	2,083	2,065	2,265	2,217	2,118	2,184

Source: Information provided by the Departments.

STATE OF IOWA

Operating Indicators by Function

For the Last Ten Fiscal Years or as Identified

Schedule 13

	2010	2011 [1]	2012	2013	2014	2015	2016	2017	2018	2019
ADMINISTRATION & REGULATION										
Department of Administrative Services										
State employees covered by benefit plans	20,140	18,951	19,315	18,421	18,145	17,966	17,602	17,224	16,474	16,333
Number of State payroll warrants processed *	541,636	509,232	502,198	495,234	485,222	461,371	488,231	461,197	441,669	440,578
EDUCATION										
Department of Education										
Enrollment:										
Public schools	474,227	473,493	473,504	476,245	478,921	480,772	483,451	485,147	486,264	487,651
Universities	71,353	72,708	73,948	74,811	76,465	78,047	80,132	81,899	80,066	77,860
Community colleges	100,736	106,597	105,975	100,519	94,234	93,722	93,074	91,430	90,531	89,894
HEALTH & HUMAN RIGHTS										
Department for the Blind										
Number of clients served	8,093	7,197	6,971	6,617	9,158	7,024	6,150	6,835	7,284	6,840
HUMAN SERVICES										
Department of Human Services										
Average number of residents/patients	1,024	957	911	872	834	690	680	668	646	630
Average number of Medicaid recipients	361,385	380,749	393,664	401,129	405,704	406,155	416,285	424,916	423,924	428,601
JUSTICE & PUBLIC DEFENSE										
Department of Corrections										
Average number of inmates	8,384	10,301	10,022	9,635	9,622	9,731	9,742	9,865	9,902	10,034
ECONOMIC DEVELOPMENT										
Department of Economic Development										
Number of community development block grants/home projects funded	84	-	-	-	-	-	-	-	-	-
Iowa Workforce Development										
Number of unemployment claims accepted (calendar year)	125,564	107,937	99,107	94,474	93,158	92,606	88,566	79,125	74,064	INA
Unemployment insurance regular benefits paid (in millions, calendar year)	586.9	463.4	417.0	418.8	402.6	417.6	423.5	402.6	364.7	INA
TRANSPORTATION										
Department of Transportation										
Automobile driver licenses issued	1,016,493	919,844	810,494	1,052,641	1,122,199	981,512	873,457	793,156	1,000,189	991,867
Vehicles weighed (in thousands, federal fiscal year)	492	587	793	1,043	812	837	760	880	890	755
AGRICULTURE & NATURAL RESOURCES										
Department of Natural Resources										
Hunting & fishing licenses issued	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	1,452,288

Source: Information provided by Departments.

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

INA - Information not available.

(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

	2010	2011 (1)	2012	2013	2014	2015	2016	2017	2018	2019
Administration & regulation	2,227	2,142	2,073	1,993	1,936	1,910	1,925	1,928	1,924	1,904
Education	1,147	1,090	1,067	1,036	1,019	1,026	1,028	1,018	1,092	1,013
Health & human rights	1,959	1,801	1,710	1,746	1,755	1,743	1,767	1,801	1,620	1,704
Human services	6,079	5,631	5,441	5,395	5,170	4,986	4,838	4,689	4,450	4,235
Justice & public defense	8,024	7,614	6,415	6,371	6,327	6,339	6,195	6,059	5,769	5,761
Economic development	1,042	916	853	757	711	668	662	663	644	607
Transportation	3,328	3,135	2,908	2,899	2,996	2,883	2,992	2,913	2,833	2,703
Agriculture & natural resources	1,618	1,520	1,450	1,482	1,468	1,469	1,449	1,433	1,333	1,407
Universities	38,392	38,081	39,736	39,315	42,284	42,723	43,463	44,339	45,065	44,390
Other enterprise funds	294	173	178	174	172	169	171	174	174	164
Total primary government	64,110	62,103	61,831	61,168	63,838	63,916	64,490	65,017	64,904	63,888

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, 2019
(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	$ 143,281	$ 6,558	$ 4,592	$ 52,307	$ 6,405	$ 461,588	$ 84	$ 804,925	$ 17,513	$ 357,250	$ 1,854,503
Education	79,576	1,807	4,915	35,881	2,543	3,970	26	4,053,066	-	37,127	4,218,911
Health & human rights	119,315	1,742	9,771	242,458	4,643	229	4	50,799	-	(2,828)	426,133
Human services	347,059	3,577	17,727	182,808	16,180	2,098	8	6,624,926	170	(94,869)	7,099,684
Justice & public defense	570,286	13,585	38,687	152,640	18,878	10,681	44	59,332	12,618	69,782	946,533
Economic development	62,048	1,402	2,037	52,037	3,727	3,258	11	11,276	-	(4,565)	131,231
Transportation	237,012	34,289	67,939	193,634	17,129	117,939	111	154,927	1,118,275	(1,260,896)	680,359
Agriculture & natural resources	112,479	5,095	6,679	45,036	3,814	1,589	3	19,292	23,611	(29,015)	188,583
Total primary government	$ 1,671,056	$ 68,055	$ 152,347	$ 956,801	$ 73,319	$ 601,352	$ 291	$ 11,778,543	$ 1,172,187	$ (928,014)	$ 15,545,937

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