

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Board of Regents			
Board Of Regents Board Office	\$0.00	\$0.00	\$0.00
Board Of Regents ISU	\$0.00	\$285,556,021.29	\$285,556,021.29
Board Of Regents U Of I	\$0.00	\$349,831,300.85	\$349,831,300.85
Board Of Regents UNI	\$0.00	\$120,955,054.00	\$120,955,054.00
Iowa Braille & Sight Saving School	\$0.00	\$0.00	\$0.00
Iowa School For The Deaf	\$0.00	\$0.00	\$0.00
Total for Board of Regents	\$0.00	\$756,342,376.14	\$756,342,376.14
Cities			
Ackley	\$0.00	\$1,560,000.00	\$1,560,000.00
Ackworth	\$0.00	\$0.00	\$0.00
Adair	\$0.00	\$1,038,000.00	\$1,038,000.00
Adel	\$0.00	\$6,246,000.00	\$6,246,000.00
Afton	\$0.00	\$295,000.00	\$295,000.00
Agency	\$0.00	\$97,000.00	\$97,000.00
Ainsworth	\$0.00	\$510,000.00	\$510,000.00
Akron	\$0.00	\$1,768,720.96	\$1,768,720.96
Albert City	\$0.00	\$460,000.00	\$460,000.00
Albia	\$0.00	\$5,421,919.00	\$5,421,919.00
Albion	\$0.00	\$110,000.00	\$110,000.00
Alburnett *	\$0.00	\$550,000.00	\$550,000.00
Alden	\$0.00	\$652,000.00	\$652,000.00
Alexander	\$0.00	\$0.00	\$0.00
Algona	\$110,000.00	\$5,350,000.00	\$5,460,000.00
Alleman	\$0.00	\$823,746.00	\$823,746.00
Allerton	\$0.00	\$90,000.00	\$90,000.00
Allison	\$0.00	\$872,137.00	\$872,137.00
Alta	\$0.00	\$363,500.00	\$363,500.00
Alta Vista	\$0.00	\$317,000.00	\$317,000.00
Alton	\$0.00	\$1,435,000.00	\$1,435,000.00
Altoona	\$0.00	\$27,830,000.00	\$27,830,000.00
Alvord *	\$0.00	\$0.00	\$0.00
Ames	\$0.00	\$71,445,000.00	\$71,445,000.00
Anamosa	\$0.00	\$7,740,991.72	\$7,740,991.72
Andover	\$0.00	\$0.00	\$0.00

* Denotes entity did not report for the fiscal year 2005.

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Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Andrew	\$0.00	\$439,000.00	\$439,000.00
Anita	\$0.00	\$887,297.00	\$887,297.00
Ankeny	\$18,230,000.00	\$50,686,000.00	\$68,916,000.00
Anthon	\$0.00	\$0.00	\$0.00
Aplington	\$0.00	\$866,000.00	\$866,000.00
Arcadia	\$0.00	\$226,484.00	\$226,484.00
Archer	\$0.00	\$0.00	\$0.00
Aredale	\$0.00	\$0.00	\$0.00
Arion	\$0.00	\$0.00	\$0.00
Arispe	\$0.00	\$0.00	\$0.00
Arlington	\$0.00	\$277,756.00	\$277,756.00
Armstrong	\$0.00	\$771,250.00	\$771,250.00
Arnolds Park	\$0.00	\$5,790,000.00	\$5,790,000.00
Arthur	\$0.00	\$127,488.95	\$127,488.95
Asbury	\$0.00	\$5,095,000.00	\$5,095,000.00
Ashton	\$0.00	\$0.00	\$0.00
Aspinwall	\$0.00	\$0.00	\$0.00
Atalissa	\$0.00	\$30,000.00	\$30,000.00
Atkins	\$0.00	\$1,634,900.00	\$1,634,900.00
Atlantic	\$0.00	\$6,670,000.00	\$6,670,000.00
Auburn	\$0.00	\$104,000.00	\$104,000.00
Audubon	\$0.00	\$3,242,000.00	\$3,242,000.00
Aurelia	\$0.00	\$1,276,359.54	\$1,276,359.54
Aurora	\$0.00	\$0.00	\$0.00
Avoca	\$0.00	\$1,765,843.00	\$1,765,843.00
Ayrshire	\$0.00	\$0.00	\$0.00
Badger	\$0.00	\$140,000.00	\$140,000.00
Bagley	\$0.00	\$103,400.00	\$103,400.00
Baldwin	\$0.00	\$6,746.07	\$6,746.07
Balltown	\$0.00	\$0.00	\$0.00
Balltown	\$0.00	\$0.00	\$0.00
Bancroft	\$0.00	\$1,068,500.00	\$1,068,500.00
Bankston	\$0.00	\$0.00	\$0.00
Barnes City	\$0.00	\$0.00	\$0.00
Barnum	\$0.00	\$161,302.00	\$161,302.00
Bassett	\$0.00	\$0.00	\$0.00

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2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Batavia	\$0.00	\$194,638.90	\$194,638.90
Battle Creek	\$0.00	\$192,550.00	\$192,550.00
Baxter	\$0.00	\$2,048,885.86	\$2,048,885.86
Bayard	\$0.00	\$15,000.00	\$15,000.00
Beacon	\$0.00	\$482,000.00	\$482,000.00
Beaconsfield	\$0.00	\$0.00	\$0.00
Beaman	\$7,500.00	\$119,884.94	\$127,384.94
Beaver	\$0.00	\$0.00	\$0.00
Bedford	\$0.00	\$1,212,105.00	\$1,212,105.00
Belle Plaine	\$0.00	\$1,078,479.00	\$1,078,479.00
Bellevue	\$0.00	\$1,701,048.15	\$1,701,048.15
Belmond	\$0.00	\$3,220,675.00	\$3,220,675.00
Bennett	\$0.00	\$0.00	\$0.00
Benton	\$0.00	\$0.00	\$0.00
Berkley	\$0.00	\$0.00	\$0.00
Bernard	\$0.00	\$313,026.97	\$313,026.97
Bertram	\$0.00	\$0.00	\$0.00
Bettendorf	\$0.00	\$57,285,000.00	\$57,285,000.00
Bevington	\$0.00	\$0.00	\$0.00
Birmingham	\$0.00	\$592,574.05	\$592,574.05
Blairsburg	\$0.00	\$27,489.85	\$27,489.85
Blairstown	\$0.00	\$1,323,438.21	\$1,323,438.21
Blakesburg	\$0.00	\$78,474.05	\$78,474.05
Blanchard	\$0.00	\$0.00	\$0.00
Blencoe	\$0.00	\$50,000.00	\$50,000.00
Blockton	\$0.00	\$50,746.18	\$50,746.18
Bloomfield	\$0.00	\$875,000.00	\$875,000.00
Blue Grass	\$0.00	\$455,804.92	\$455,804.92
Bode	\$5,110.00	\$74,936.92	\$80,046.92
Bonaparte	\$0.00	\$124,904.89	\$124,904.89
Bondurant	\$0.00	\$3,254,000.00	\$3,254,000.00
Boone	\$0.00	\$21,935,022.00	\$21,935,022.00
Bouton	\$0.00	\$56,297.00	\$56,297.00
Boxholm	\$0.00	\$0.00	\$0.00
Boyden	\$0.00	\$1,183,409.00	\$1,183,409.00
Braddyville	\$0.00	\$42,000.00	\$42,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Bradgate	\$0.00	\$0.00	\$0.00
Brandon	\$0.00	\$112,500.00	\$112,500.00
Brayton	\$0.00	\$0.00	\$0.00
Breda	\$0.00	\$1,056,000.00	\$1,056,000.00
Bridgewater	\$0.00	\$85,000.00	\$85,000.00
Brighton *	\$0.00	\$277,000.00	\$277,000.00
Bristow	\$0.00	\$0.00	\$0.00
Britt	\$0.00	\$645,000.00	\$645,000.00
Bronson	\$0.00	\$193,000.00	\$193,000.00
Brooklyn	\$0.00	\$1,876,103.21	\$1,876,103.21
Brunsville	\$0.00	\$0.00	\$0.00
Buck Grove	\$0.00	\$0.00	\$0.00
Buckeye	\$0.00	\$0.00	\$0.00
Buffalo	\$0.00	\$460,000.00	\$460,000.00
Buffalo Center	\$0.00	\$297,600.00	\$297,600.00
Burlington	\$0.00	\$33,475,000.00	\$33,475,000.00
Burt	\$0.00	\$575,000.00	\$575,000.00
Bussey	\$0.00	\$784,177.00	\$784,177.00
Calamus	\$0.00	\$0.00	\$0.00
Callender	\$0.00	\$291,214.00	\$291,214.00
Calmar	\$0.00	\$2,293,840.00	\$2,293,840.00
Calumet	\$0.00	\$0.00	\$0.00
Camanche	\$0.00	\$1,448,000.00	\$1,448,000.00
Cambridge	\$0.00	\$945,604.87	\$945,604.87
Cantril	\$0.00	\$37,000.00	\$37,000.00
Carbon	\$0.00	\$0.00	\$0.00
Carlisle	\$0.00	\$4,310,000.00	\$4,310,000.00
Carpenter	\$0.00	\$0.00	\$0.00
Carroll	\$0.00	\$21,715,000.00	\$21,715,000.00
Carson	\$0.00	\$1,497,500.00	\$1,497,500.00
Carter Lake	\$0.00	\$2,388,544.00	\$2,388,544.00
Cascade	\$0.00	\$1,430,000.00	\$1,430,000.00
Casey	\$0.00	\$45,000.00	\$45,000.00
Castalia	\$0.00	\$256,975.00	\$256,975.00
Castana	\$0.00	\$63,000.00	\$63,000.00
Cedar Falls	\$0.00	\$32,335,000.00	\$32,335,000.00

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Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Cedar Rapids	\$0.00	\$257,235,000.00	\$257,235,000.00
Center Junction	\$0.00	\$0.00	\$0.00
Center Point	\$0.00	\$0.00	\$0.00
Centerville	\$0.00	\$4,605,000.00	\$4,605,000.00
Central City	\$0.00	\$1,620,000.00	\$1,620,000.00
Centralia	\$0.00	\$0.00	\$0.00
Chariton	\$0.00	\$4,151,415.00	\$4,151,415.00
Charles City	\$0.00	\$12,209,684.00	\$12,209,684.00
Charlotte	\$0.00	\$260,000.00	\$260,000.00
Charter Oak	\$0.00	\$473,010.00	\$473,010.00
Chatsworth	\$0.00	\$0.00	\$0.00
Chelsea	\$0.00	\$105,918.99	\$105,918.99
Cherokee	\$0.00	\$13,575,000.00	\$13,575,000.00
Chester	\$0.00	\$46,000.00	\$46,000.00
Chillicothe	\$0.00	\$0.00	\$0.00
Churdan	\$0.00	\$75,000.00	\$75,000.00
Cincinnati	\$0.00	\$134,417.16	\$134,417.16
City of Rolfe	\$0.00	\$0.00	\$0.00
City of Sageville	\$0.00	\$0.00	\$0.00
Clare	\$0.00	\$118,000.00	\$118,000.00
Clarence	\$0.00	\$532,000.00	\$532,000.00
Clarinda	\$0.00	\$6,319,922.00	\$6,319,922.00
Clarion	\$0.00	\$4,470,045.00	\$4,470,045.00
Clarksville	\$0.00	\$210,747.00	\$210,747.00
Clayton	\$0.00	\$0.00	\$0.00
Clear Lake	\$0.00	\$3,000,000.00	\$3,000,000.00
Clearfield	\$0.00	\$182,948.00	\$182,948.00
Cleghorn	\$0.00	\$70,000.00	\$70,000.00
Clemons	\$0.00	\$0.00	\$0.00
Clermont	\$23,600.00	\$110,444.56	\$134,044.56
Clinton	\$0.00	\$21,542,000.00	\$21,542,000.00
Clio	\$0.00	\$0.00	\$0.00
Clive	\$0.00	\$20,355,000.00	\$20,355,000.00
Clutier	\$0.00	\$0.00	\$0.00
Coburg	\$0.00	\$0.00	\$0.00
Coggon	\$0.00	\$895,000.00	\$895,000.00

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Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Coin	\$0.00	\$166,067.07	\$166,067.07
Colesburg	\$0.00	\$61,895.64	\$61,895.64
Colfax	\$0.00	\$2,646,746.32	\$2,646,746.32
College Springs *	\$0.00	\$0.00	\$0.00
Collins	\$0.00	\$0.00	\$0.00
Colo	\$0.00	\$1,429,136.00	\$1,429,136.00
Columbus City	\$0.00	\$451,000.00	\$451,000.00
Columbus Junction	\$0.00	\$521,000.00	\$521,000.00
Colwell	\$0.00	\$0.00	\$0.00
Conesville	\$0.00	\$0.00	\$0.00
Conrad	\$0.00	\$1,761,359.18	\$1,761,359.18
Conway	\$0.00	\$0.00	\$0.00
Coon Rapids	\$0.00	\$5,376,197.00	\$5,376,197.00
Coppock	\$0.00	\$0.00	\$0.00
Coralville	\$12,400,000.00	\$140,530,268.87	\$152,930,268.87
Corning	\$0.00	\$6,892,000.00	\$6,892,000.00
Correctionville	\$0.00	\$1,234,166.00	\$1,234,166.00
Corwith	\$0.00	\$496,952.78	\$496,952.78
Corydon	\$0.00	\$2,940,652.00	\$2,940,652.00
Cotter	\$0.00	\$0.00	\$0.00
Coulter	\$0.00	\$255,000.00	\$255,000.00
Council Bluffs	\$0.00	\$107,800,000.00	\$107,800,000.00
Craig	\$0.00	\$0.00	\$0.00
Crawfordsville *	\$0.00	\$138,960.00	\$138,960.00
Crescent	\$0.00	\$1,354,242.65	\$1,354,242.65
Cresco	\$0.00	\$1,834,355.00	\$1,834,355.00
Creston	\$0.00	\$5,390,000.00	\$5,390,000.00
Cromwell	\$0.00	\$0.00	\$0.00
Crystal Lake	\$0.00	\$186,050.00	\$186,050.00
Cumberland	\$0.00	\$63,000.00	\$63,000.00
Cumming	\$0.00	\$66,000.00	\$66,000.00
Curlew	\$0.00	\$0.00	\$0.00
Cushing	\$0.00	\$96,775.00	\$96,775.00
Cylinder	\$0.00	\$0.00	\$0.00
Dakota City	\$0.00	\$252,000.00	\$252,000.00
Dallas Center	\$0.00	\$1,979,000.00	\$1,979,000.00

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Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Dana	\$0.00	\$0.00	\$0.00
Danbury	\$0.00	\$208,181.41	\$208,181.41
Danville	\$0.00	\$450,000.00	\$450,000.00
Davenport	\$0.00	\$119,298,320.00	\$119,298,320.00
Davis City	\$0.00	\$222,710.00	\$222,710.00
Dawson	\$0.00	\$0.00	\$0.00
Dayton	\$0.00	\$1,927,775.62	\$1,927,775.62
De Soto	\$0.00	\$1,000,000.00	\$1,000,000.00
Decatur City	\$0.00	\$0.00	\$0.00
Decorah	\$0.00	\$1,644,813.00	\$1,644,813.00
Dedham	\$0.00	\$0.00	\$0.00
Deep River	\$0.00	\$205,472.83	\$205,472.83
Defiance	\$0.00	\$0.00	\$0.00
Delaware	\$0.00	\$0.00	\$0.00
Delhi	\$0.00	\$340,636.36	\$340,636.36
Delmar	\$0.00	\$624,097.38	\$624,097.38
Deloit	\$0.00	\$0.00	\$0.00
Delphos *	\$0.00	\$0.00	\$0.00
Delta	\$0.00	\$236,605.67	\$236,605.67
Denison	\$0.00	\$12,165,292.00	\$12,165,292.00
Denver	\$0.00	\$850,422.06	\$850,422.06
Derby	\$0.00	\$20,500.00	\$20,500.00
Des Moines	\$0.00	\$468,572,304.00	\$468,572,304.00
Dewitt	\$0.00	\$12,079,000.00	\$12,079,000.00
Dexter *	\$0.00	\$2,083,745.00	\$2,083,745.00
Diagonal	\$0.00	\$85,712.00	\$85,712.00
Dickens *	\$0.00	\$0.00	\$0.00
Dike	\$0.00	\$1,689,000.00	\$1,689,000.00
Dixon	\$0.00	\$0.00	\$0.00
Dolliver	\$0.00	\$9,178.00	\$9,178.00
Donahue	\$0.00	\$15,000.00	\$15,000.00
Donnellson	\$0.00	\$214,974.78	\$214,974.78
Doon	\$0.00	\$0.00	\$0.00
Dougherty	\$0.00	\$0.00	\$0.00
Dow City	\$0.00	\$276,055.52	\$276,055.52
Dows	\$0.00	\$235,000.00	\$235,000.00

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Drakesville	\$0.00	\$0.00	\$0.00
Dubuque	\$0.00	\$38,273,030.11	\$38,273,030.11
Dumont	\$0.00	\$470,000.00	\$470,000.00
Duncombe	\$0.00	\$370,000.00	\$370,000.00
Dundee	\$0.00	\$0.00	\$0.00
Dunkerton	\$0.00	\$775,000.00	\$775,000.00
Dunlap	\$0.00	\$681,422.31	\$681,422.31
Durango	\$0.00	\$0.00	\$0.00
Durant	\$0.00	\$3,198,000.00	\$3,198,000.00
Dyersville	\$0.00	\$5,825,000.00	\$5,825,000.00
Dysart	\$0.00	\$1,975,535.05	\$1,975,535.05
Eagle Grove	\$0.00	\$4,294,225.00	\$4,294,225.00
Earlham	\$0.00	\$1,811,639.79	\$1,811,639.79
Earling	\$0.00	\$74,000.00	\$74,000.00
Earlville	\$0.00	\$566,400.00	\$566,400.00
Early	\$0.00	\$84,200.00	\$84,200.00
East Peru	\$0.00	\$0.00	\$0.00
Eddyville	\$0.00	\$464,053.00	\$464,053.00
Edgewood	\$0.00	\$517,106.08	\$517,106.08
Elberon	\$0.00	\$0.00	\$0.00
Eldon	\$0.00	\$674,498.84	\$674,498.84
Eldora	\$0.00	\$7,798,485.00	\$7,798,485.00
Eldridge	\$0.00	\$2,995,000.00	\$2,995,000.00
Elgin	\$0.00	\$206,322.00	\$206,322.00
Elk Horn	\$0.00	\$578,084.16	\$578,084.16
Elk Run Heights	\$0.00	\$0.00	\$0.00
Elkader	\$0.00	\$3,500,629.20	\$3,500,629.20
Elkhart	\$0.00	\$326,084.13	\$326,084.13
Elkport	\$0.00	\$0.00	\$0.00
Elliott	\$0.00	\$85,000.00	\$85,000.00
Ellston	\$0.00	\$0.00	\$0.00
Ellsworth	\$0.00	\$25,000.00	\$25,000.00
Elma	\$0.00	\$0.00	\$0.00
Ely	\$0.00	\$1,216,497.06	\$1,216,497.06
Emerson	\$0.00	\$0.00	\$0.00
Emmetsburg	\$0.00	\$3,147,000.00	\$3,147,000.00

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Epworth	\$0.00	\$861,660.82	\$861,660.82
Essex	\$0.00	\$322,107.02	\$322,107.02
Estherville	\$0.00	\$1,835,000.00	\$1,835,000.00
Evansdale	\$0.00	\$4,812,000.00	\$4,812,000.00
Everly	\$0.00	\$103,809.58	\$103,809.58
Exira	\$0.00	\$376,000.00	\$376,000.00
Exline	\$0.00	\$0.00	\$0.00
Fairbank	\$0.00	\$1,155,739.00	\$1,155,739.00
Fairfax	\$0.00	\$2,435,000.00	\$2,435,000.00
Fairfield	\$0.00	\$10,668,000.00	\$10,668,000.00
Farley	\$0.00	\$2,685,000.00	\$2,685,000.00
Farmersburg	\$0.00	\$560,000.00	\$560,000.00
Farmington	\$0.00	\$360,000.00	\$360,000.00
Farnhamville	\$0.00	\$396,663.84	\$396,663.84
Farragut	\$0.00	\$457,000.00	\$457,000.00
Fayette	\$0.00	\$659,953.00	\$659,953.00
Fenton	\$0.00	\$215,288.00	\$215,288.00
Ferguson	\$0.00	\$0.00	\$0.00
Fertile	\$0.00	\$337,289.00	\$337,289.00
Floris	\$0.00	\$0.00	\$0.00
Floyd	\$0.00	\$46,065.00	\$46,065.00
Fonda	\$0.00	\$229,054.00	\$229,054.00
Fontanelle	\$0.00	\$245,000.00	\$245,000.00
Forest City	\$0.00	\$5,410,000.00	\$5,410,000.00
Fort Atkinson	\$0.00	\$312,667.00	\$312,667.00
Fort Dodge	\$0.00	\$35,760,000.00	\$35,760,000.00
Fort Madison	\$0.00	\$5,428,445.01	\$5,428,445.01
Fostoria	\$0.00	\$70,000.00	\$70,000.00
Franklin	\$0.00	\$0.00	\$0.00
Fraser	\$0.00	\$0.00	\$0.00
Fredericksburg	\$0.00	\$6,847.36	\$6,847.36
Frederika	\$0.00	\$0.00	\$0.00
Fredonia *	\$0.00	\$168,000.00	\$168,000.00
Fremont	\$0.00	\$424,000.00	\$424,000.00
Fruitland	\$0.00	\$0.00	\$0.00
Galt	\$0.00	\$0.00	\$0.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Galva	\$0.00	\$453,199.37	\$453,199.37
Garber	\$48,633.00	\$0.00	\$48,633.00
Garden Grove	\$0.00	\$228,277.00	\$228,277.00
Garnavillo	\$0.00	\$88,930.80	\$88,930.80
Garner	\$0.00	\$1,446,083.00	\$1,446,083.00
Garrison	\$0.00	\$10,000.00	\$10,000.00
Garwin	\$0.00	\$178,886.86	\$178,886.86
Geneva	\$0.00	\$0.00	\$0.00
George	\$0.00	\$252,826.89	\$252,826.89
Gibson	\$0.00	\$0.00	\$0.00
Gilbert	\$0.00	\$96,800.00	\$96,800.00
Gilbertville	\$0.00	\$956,110.49	\$956,110.49
Gillett Grove	\$0.00	\$0.00	\$0.00
Gilman	\$0.00	\$160,000.00	\$160,000.00
Gilmore City	\$0.00	\$10,000.00	\$10,000.00
Gladbrook	\$0.00	\$871,970.53	\$871,970.53
Glenwood	\$0.00	\$4,418,055.00	\$4,418,055.00
Glidden	\$0.00	\$1,701,250.00	\$1,701,250.00
Goldfield	\$0.00	\$680,000.00	\$680,000.00
Goodell	\$0.00	\$26,061.66	\$26,061.66
Goose Lake	\$0.00	\$628,820.65	\$628,820.65
Gowrie	\$0.00	\$669,000.00	\$669,000.00
Graettinger	\$0.00	\$1,032,000.00	\$1,032,000.00
Graf	\$0.00	\$0.00	\$0.00
Grafton	\$0.00	\$27,000.00	\$27,000.00
Grand Junction	\$0.00	\$305,000.00	\$305,000.00
Grand Mound	\$0.00	\$533,000.00	\$533,000.00
Grand River	\$0.00	\$85,939.00	\$85,939.00
Grandview	\$0.00	\$589,000.00	\$589,000.00
Granger	\$0.00	\$1,207,000.00	\$1,207,000.00
Grant	\$0.00	\$0.00	\$0.00
Granville	\$0.00	\$70,000.00	\$70,000.00
Gravity	\$0.00	\$0.00	\$0.00
Gray	\$0.00	\$0.00	\$0.00
Greeley	\$0.00	\$60,753.26	\$60,753.26
Greene	\$0.00	\$1,056,083.67	\$1,056,083.67

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Greenfield	\$0.00	\$2,275,000.00	\$2,275,000.00
Greenville *	\$0.00	\$0.00	\$0.00
Grimes	\$0.00	\$17,483,745.00	\$17,483,745.00
Grinnell	\$0.00	\$6,575,000.00	\$6,575,000.00
Griswold	\$0.00	\$1,711,000.00	\$1,711,000.00
Grundy Center	\$0.00	\$803,000.00	\$803,000.00
Gruver	\$0.00	\$0.00	\$0.00
Guernsey	\$0.00	\$0.00	\$0.00
Guthrie Center	\$0.00	\$1,260,000.00	\$1,260,000.00
Guttenberg	\$0.00	\$0.00	\$0.00
Halbur	\$0.00	\$0.00	\$0.00
Hamburg	\$0.00	\$976,000.00	\$976,000.00
Hamilton	\$0.00	\$0.00	\$0.00
Hampton	\$0.00	\$3,465,924.00	\$3,465,924.00
Hancock	\$0.00	\$143,000.00	\$143,000.00
Hanlontown	\$0.00	\$0.00	\$0.00
Hansell	\$0.00	\$13,066.34	\$13,066.34
Harcourt	\$0.00	\$359,463.00	\$359,463.00
Hardy	\$0.00	\$0.00	\$0.00
Harlan	\$0.00	\$13,622,458.00	\$13,622,458.00
Harper	\$0.00	\$25,300.00	\$25,300.00
Harpers Ferry	\$0.00	\$600,953.86	\$600,953.86
Harris	\$0.00	\$0.00	\$0.00
Hartford	\$0.00	\$607,005.00	\$607,005.00
Hartley	\$0.00	\$5,467,000.00	\$5,467,000.00
Hartwick	\$0.00	\$0.00	\$0.00
Harvey	\$0.00	\$147,393.00	\$147,393.00
Hastings	\$0.00	\$160,000.00	\$160,000.00
Havelock	\$0.00	\$107,026.00	\$107,026.00
Haverhill	\$0.00	\$0.00	\$0.00
Hawarden	\$0.00	\$4,873,040.00	\$4,873,040.00
Hawkeye	\$0.00	\$654,605.52	\$654,605.52
Hayesville	\$0.00	\$0.00	\$0.00
Hazleton	\$0.00	\$474,000.00	\$474,000.00
Hedrick	\$0.00	\$151,688.70	\$151,688.70
Henderson	\$0.00	\$135,000.00	\$135,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Hepburn	\$0.00	\$0.00	\$0.00
Hiawatha	\$0.00	\$8,740,000.00	\$8,740,000.00
Hills	\$0.00	\$0.00	\$0.00
Hillsboro	\$0.00	\$288,436.89	\$288,436.89
Hinton	\$0.00	\$931,000.00	\$931,000.00
Holland	\$0.00	\$0.00	\$0.00
Holstein	\$0.00	\$1,317,205.00	\$1,317,205.00
Holy Cross	\$0.00	\$385,000.00	\$385,000.00
Hopkinton	\$0.00	\$546,000.00	\$546,000.00
Hornick	\$0.00	\$0.00	\$0.00
Hospers	\$0.00	\$435,157.11	\$435,157.11
Houghton	\$0.00	\$0.00	\$0.00
Hubbard	\$0.00	\$0.00	\$0.00
Hudson	\$0.00	\$915,000.00	\$915,000.00
Hull	\$0.00	\$2,819,323.00	\$2,819,323.00
Humboldt	\$0.00	\$4,412,524.60	\$4,412,524.60
Humeston	\$0.00	\$0.00	\$0.00
Huxley	\$0.00	\$5,538,000.00	\$5,538,000.00
Ida Grove	\$0.00	\$480,000.00	\$480,000.00
Imogene	\$0.00	\$0.00	\$0.00
Independence	\$0.00	\$10,595,000.00	\$10,595,000.00
Indianola	\$0.00	\$15,854,000.00	\$15,854,000.00
Inwood	\$0.00	\$1,047,000.00	\$1,047,000.00
Ionia	\$0.00	\$0.00	\$0.00
Iowa City	\$0.00	\$196,220,000.00	\$196,220,000.00
Iowa Falls	\$0.00	\$9,208,209.00	\$9,208,209.00
Ireton	\$0.00	\$90,000.00	\$90,000.00
Irwin	\$0.00	\$320,000.00	\$320,000.00
Jackson Junction	\$0.00	\$0.00	\$0.00
Jamaica *	\$0.00	\$0.00	\$0.00
Janesville	\$0.00	\$410,448.66	\$410,448.66
Jefferson	\$0.00	\$9,680,867.00	\$9,680,867.00
Jesup	\$0.00	\$2,170,000.00	\$2,170,000.00
Jewell	\$0.00	\$1,378,000.00	\$1,378,000.00
Johnston	\$0.00	\$46,345,000.00	\$46,345,000.00
Joice	\$0.00	\$0.00	\$0.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Jolley	\$0.00	\$0.00	\$0.00
Kalona	\$0.00	\$3,327,000.00	\$3,327,000.00
Kamrar	\$0.00	\$135,000.00	\$135,000.00
Kanawha	\$0.00	\$614,171.00	\$614,171.00
Kellerton	\$0.00	\$184,000.00	\$184,000.00
Kelley	\$0.00	\$41,993.30	\$41,993.30
Kellogg	\$0.00	\$445,000.00	\$445,000.00
Kensett	\$0.00	\$318,419.00	\$318,419.00
Keokuk	\$0.00	\$6,160,171.82	\$6,160,171.82
Keomah Village	\$0.00	\$0.00	\$0.00
Keosauqua	\$0.00	\$769,792.95	\$769,792.95
Keota	\$0.00	\$735,000.00	\$735,000.00
Keswick	\$0.00	\$0.00	\$0.00
Keystone	\$0.00	\$439,000.00	\$439,000.00
Kimballton	\$0.00	\$0.00	\$0.00
Kingsley	\$0.00	\$850,000.00	\$850,000.00
Kinross	\$0.00	\$0.00	\$0.00
Kirkman	\$0.00	\$0.00	\$0.00
Kirkville	\$0.00	\$0.00	\$0.00
Kiron	\$0.00	\$116,120.15	\$116,120.15
Klemme *	\$0.00	\$262,137.00	\$262,137.00
Knierim	\$0.00	\$55,000.00	\$55,000.00
Knoxville	\$0.00	\$13,422,341.22	\$13,422,341.22
La Porte City	\$0.00	\$1,140,000.00	\$1,140,000.00
Lacona	\$0.00	\$225,432.00	\$225,432.00
Ladora	\$0.00	\$40,000.00	\$40,000.00
Lake City	\$0.00	\$1,005,000.00	\$1,005,000.00
Lake Mills	\$0.00	\$3,875,000.00	\$3,875,000.00
Lake Park	\$0.00	\$2,630,000.00	\$2,630,000.00
Lake View	\$0.00	\$1,999,000.00	\$1,999,000.00
Lakeside	\$0.00	\$0.00	\$0.00
Lakota	\$0.00	\$125,000.00	\$125,000.00
Lambs Grove	\$0.00	\$0.00	\$0.00
Lamoni	\$0.00	\$1,767,215.17	\$1,767,215.17
Lamont	\$0.00	\$0.00	\$0.00
Lamotte	\$0.00	\$0.00	\$0.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Lanesboro	\$0.00	\$55,846.17	\$55,846.17
Lansing	\$0.00	\$830,000.00	\$830,000.00
Larchwood	\$0.00	\$619,000.00	\$619,000.00
Larrabee	\$0.00	\$110,000.00	\$110,000.00
Latimer	\$0.00	\$1,002,625.00	\$1,002,625.00
Laurel	\$0.00	\$0.00	\$0.00
Laurens	\$0.00	\$2,715,000.00	\$2,715,000.00
Lawler	\$0.00	\$0.00	\$0.00
Lawton	\$0.00	\$160,000.00	\$160,000.00
Le Grand	\$0.00	\$201,000.00	\$201,000.00
Le Mars	\$0.00	\$32,116,000.00	\$32,116,000.00
LeClaire	\$0.00	\$21,665,984.00	\$21,665,984.00
Ledyard	\$0.00	\$0.00	\$0.00
Lehigh	\$0.00	\$300,967.00	\$300,967.00
Leighton	\$0.00	\$0.00	\$0.00
Leland	\$0.00	\$87,526.19	\$87,526.19
Lenox	\$0.00	\$5,190,027.00	\$5,190,027.00
Leon	\$0.00	\$1,697,318.00	\$1,697,318.00
LeRoy	\$0.00	\$0.00	\$0.00
Lester	\$0.00	\$0.00	\$0.00
Letts	\$0.00	\$0.00	\$0.00
Lewis	\$0.00	\$131,527.16	\$131,527.16
Libertyville	\$0.00	\$94,918.55	\$94,918.55
Lidderdale	\$0.00	\$0.00	\$0.00
Lime Springs	\$0.00	\$310,000.00	\$310,000.00
Lincoln	\$0.00	\$0.00	\$0.00
Linden	\$0.00	\$0.00	\$0.00
Lineville	\$0.00	\$323,874.52	\$323,874.52
Linn Grove	\$0.00	\$0.00	\$0.00
Lisbon	\$0.00	\$2,630,000.00	\$2,630,000.00
Liscomb	\$0.00	\$60,000.00	\$60,000.00
Little Rock	\$0.00	\$0.00	\$0.00
Little Sioux	\$0.00	\$32,000.00	\$32,000.00
Livermore	\$0.00	\$0.00	\$0.00
Lockridge	\$0.00	\$427,128.77	\$427,128.77
Logan	\$0.00	\$2,257,956.00	\$2,257,956.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Lohrville	\$0.00	\$496,000.00	\$496,000.00
Lone Rock	\$0.00	\$0.00	\$0.00
Lone Tree	\$0.00	\$1,603,000.00	\$1,603,000.00
Long Grove	\$0.00	\$0.00	\$0.00
Lorimor	\$0.00	\$242,684.00	\$242,684.00
Lost Nation	\$0.00	\$0.00	\$0.00
Lovilia	\$0.00	\$546,968.00	\$546,968.00
Low Moor	\$0.00	\$0.00	\$0.00
Lowden	\$0.00	\$0.00	\$0.00
Lu Verne	\$0.00	\$0.00	\$0.00
Luana	\$0.00	\$0.00	\$0.00
Lucas	\$0.00	\$0.00	\$0.00
Luther	\$0.00	\$5,000.00	\$5,000.00
Luxemburg	\$0.00	\$440,704.00	\$440,704.00
Luzerne	\$0.00	\$0.00	\$0.00
Lynnville	\$0.00	\$200,000.00	\$200,000.00
Lytton	\$0.00	\$0.00	\$0.00
Macedonia	\$0.00	\$0.00	\$0.00
Macksburg	\$0.00	\$0.00	\$0.00
Madrid	\$0.00	\$2,230,000.00	\$2,230,000.00
Magnolia	\$0.00	\$115,000.00	\$115,000.00
Maharishi Vedic City	\$0.00	\$2,160,000.00	\$2,160,000.00
Malcom	\$0.00	\$12,000.00	\$12,000.00
Mallard	\$0.00	\$140,000.00	\$140,000.00
Maloy	\$0.00	\$0.00	\$0.00
Malvern	\$0.00	\$1,288,063.00	\$1,288,063.00
Manchester	\$0.00	\$2,498,445.60	\$2,498,445.60
Manilla	\$0.00	\$0.00	\$0.00
Manly	\$0.00	\$790,236.59	\$790,236.59
Manning	\$0.00	\$2,184,700.00	\$2,184,700.00
Manson	\$0.00	\$2,954,000.00	\$2,954,000.00
Mapleton	\$0.00	\$130,000.00	\$130,000.00
Maquoketa	\$0.00	\$12,442,673.42	\$12,442,673.42
Marathon	\$0.00	\$413,276.84	\$413,276.84
Marble Rock	\$0.00	\$0.00	\$0.00
Marcus	\$0.00	\$1,637,405.00	\$1,637,405.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Marengo	\$182,700.00	\$1,899,700.00	\$2,082,400.00
Marion	\$0.00	\$9,860,000.00	\$9,860,000.00
Marne	\$0.00	\$66,517.50	\$66,517.50
Marquette	\$0.00	\$580,000.00	\$580,000.00
Marshalltown	\$0.00	\$29,858,530.00	\$29,858,530.00
Martelle	\$0.00	\$0.00	\$0.00
Martensdale	\$0.00	\$149,166.00	\$149,166.00
Martinsburg	\$0.00	\$0.00	\$0.00
Marysville *	\$0.00	\$0.00	\$0.00
Mason City	\$0.00	\$32,516,944.77	\$32,516,944.77
Masonville	\$0.00	\$159,116.09	\$159,116.09
Massena	\$0.00	\$70,000.00	\$70,000.00
Matlock	\$0.00	\$103,044.00	\$103,044.00
Maurice	\$0.00	\$159,282.84	\$159,282.84
Maxwell	\$0.00	\$0.00	\$0.00
Maynard	\$0.00	\$667,202.25	\$667,202.25
Maysville	\$0.00	\$0.00	\$0.00
McCallsburg	\$0.00	\$0.00	\$0.00
McCausland	\$0.00	\$0.00	\$0.00
McClelland	\$0.00	\$0.00	\$0.00
McGregor	\$0.00	\$1,215,000.00	\$1,215,000.00
McIntire	\$0.00	\$25,000.00	\$25,000.00
Mechanicsville	\$0.00	\$308,000.00	\$308,000.00
Mediapolis	\$0.00	\$511,000.00	\$511,000.00
Melbourne	\$0.00	\$682,000.00	\$682,000.00
Melcher Dallas	\$0.00	\$556,934.00	\$556,934.00
Melrose	\$0.00	\$24,679.73	\$24,679.73
Melvin	\$0.00	\$0.00	\$0.00
Menlo	\$0.00	\$135,000.00	\$135,000.00
Meriden	\$0.00	\$0.00	\$0.00
Merrill	\$0.00	\$0.00	\$0.00
Meservey	\$0.00	\$0.00	\$0.00
Middletown	\$0.00	\$99,960.86	\$99,960.86
Miles	\$0.00	\$289,450.91	\$289,450.91
Milford	\$0.00	\$420,000.00	\$420,000.00
Millersburg	\$0.00	\$0.00	\$0.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Millerton	\$0.00	\$0.00	\$0.00
Millville	\$0.00	\$0.00	\$0.00
Milo	\$0.00	\$210,000.00	\$210,000.00
Milton	\$0.00	\$117,000.00	\$117,000.00
Minburn	\$0.00	\$363,000.00	\$363,000.00
Minden	\$0.00	\$23,000.00	\$23,000.00
Mingo	\$0.00	\$364,332.28	\$364,332.28
Missouri Valley	\$0.00	\$1,667,686.00	\$1,667,686.00
Mitchell	\$0.00	\$0.00	\$0.00
Mitchellville	\$0.00	\$1,462,327.33	\$1,462,327.33
Modale	\$0.00	\$0.00	\$0.00
Mondamin	\$0.00	\$0.00	\$0.00
Moneta *	\$0.00	\$0.00	\$0.00
Monmouth	\$0.00	\$15,781.35	\$15,781.35
Monona	\$0.00	\$2,550,725.00	\$2,550,725.00
Monroe	\$0.00	\$1,377,005.00	\$1,377,005.00
Montezuma	\$0.00	\$678,000.00	\$678,000.00
Monticello	\$0.00	\$8,380,000.00	\$8,380,000.00
Montour	\$0.00	\$48,000.00	\$48,000.00
Montrose	\$0.00	\$445,000.00	\$445,000.00
Moorhead	\$0.00	\$129,000.00	\$129,000.00
Moorland	\$0.00	\$0.00	\$0.00
Moravia *	\$0.00	\$0.00	\$0.00
Morley	\$0.00	\$0.00	\$0.00
Morning Sun	\$0.00	\$580,000.00	\$580,000.00
Morrison	\$0.00	\$0.00	\$0.00
Moulton	\$0.00	\$296,000.00	\$296,000.00
Mount Ayr	\$0.00	\$792,986.00	\$792,986.00
Mount Pleasant	\$3,260,000.00	\$21,434,000.00	\$24,694,000.00
Mount Sterling	\$0.00	\$0.00	\$0.00
Mount Vernon	\$0.00	\$3,540,000.00	\$3,540,000.00
Moville	\$0.00	\$637,916.81	\$637,916.81
Mt Auburn	\$0.00	\$0.00	\$0.00
Mt Union *	\$0.00	\$0.00	\$0.00
Murray	\$0.00	\$181,321.40	\$181,321.40
Muscatine	\$0.00	\$16,695,000.00	\$16,695,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Mystic	\$0.00	\$246,400.22	\$246,400.22
Nashua	\$0.00	\$96,000.00	\$96,000.00
Nemaha	\$0.00	\$0.00	\$0.00
Neola	\$0.00	\$577,000.00	\$577,000.00
Nevada	\$0.00	\$13,353,000.00	\$13,353,000.00
New Albin	\$0.00	\$0.00	\$0.00
New Hampton	\$0.00	\$6,565,693.00	\$6,565,693.00
New Hartford	\$0.00	\$0.00	\$0.00
New Liberty	\$0.00	\$321,636.77	\$321,636.77
New London	\$0.00	\$2,239,667.79	\$2,239,667.79
New Market	\$0.00	\$100,000.00	\$100,000.00
New Providence	\$0.00	\$239,206.85	\$239,206.85
New Sharon	\$0.00	\$329,000.00	\$329,000.00
New Vienna	\$0.00	\$57,000.00	\$57,000.00
New Virginia	\$0.00	\$333,373.00	\$333,373.00
Newell	\$0.00	\$375,000.00	\$375,000.00
Newhall	\$0.00	\$1,042,742.03	\$1,042,742.03
Newton	\$0.00	\$16,280,189.89	\$16,280,189.89
Nichols	\$0.00	\$0.00	\$0.00
Nodaway	\$0.00	\$86,324.62	\$86,324.62
Nora Springs	\$0.00	\$1,165,000.00	\$1,165,000.00
North Buena Vista	\$0.00	\$0.00	\$0.00
North English	\$0.00	\$567,170.00	\$567,170.00
North Liberty	\$0.00	\$17,510,000.00	\$17,510,000.00
North Washington	\$0.00	\$0.00	\$0.00
Northboro	\$0.00	\$0.00	\$0.00
Northwood	\$0.00	\$2,110,963.00	\$2,110,963.00
Norwalk	\$0.00	\$15,093,852.62	\$15,093,852.62
Norway	\$0.00	\$453,000.00	\$453,000.00
Numa	\$0.00	\$0.00	\$0.00
Oakland	\$0.00	\$599,250.00	\$599,250.00
Oakland Acres	\$0.00	\$0.00	\$0.00
Oakville	\$0.00	\$492,266.69	\$492,266.69
Ocheyedan	\$0.00	\$70,661.73	\$70,661.73
Odebolt	\$0.00	\$684,400.00	\$684,400.00
Oelwein	\$0.00	\$11,063,672.00	\$11,063,672.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Ogden	\$0.00	\$3,769,600.00	\$3,769,600.00
Okoboji	\$0.00	\$2,403,010.00	\$2,403,010.00
Olds	\$0.00	\$492,158.99	\$492,158.99
Olin	\$0.00	\$254,159.00	\$254,159.00
Ollie	\$0.00	\$0.00	\$0.00
Onawa	\$0.00	\$1,985,000.00	\$1,985,000.00
Onslow	\$0.00	\$0.00	\$0.00
Orange City	\$0.00	\$14,895,000.00	\$14,895,000.00
Orchard	\$0.00	\$59,549.79	\$59,549.79
Orient	\$0.00	\$185,000.00	\$185,000.00
Orleans	\$0.00	\$375,000.00	\$375,000.00
Osage	\$0.00	\$3,145,000.00	\$3,145,000.00
Osceola	\$0.00	\$13,315,721.45	\$13,315,721.45
Oskaloosa	\$0.00	\$15,262,630.69	\$15,262,630.69
Ossian	\$0.00	\$390,700.76	\$390,700.76
Osterdock	\$0.00	\$0.00	\$0.00
Otho	\$0.00	\$340,000.00	\$340,000.00
Oto	\$0.00	\$83,778.24	\$83,778.24
Ottosen	\$0.00	\$0.00	\$0.00
Ottumwa	\$0.00	\$26,763,044.48	\$26,763,044.48
Owasa	\$0.00	\$0.00	\$0.00
Oxford	\$0.00	\$986,000.00	\$986,000.00
Oxford Jct	\$0.00	\$77,756.50	\$77,756.50
Oyens	\$0.00	\$0.00	\$0.00
Pacific Junction	\$0.00	\$140,474.10	\$140,474.10
Packwood	\$0.00	\$0.00	\$0.00
Palmer	\$0.00	\$0.00	\$0.00
Palo	\$0.00	\$0.00	\$0.00
Panama	\$0.00	\$135,000.00	\$135,000.00
Panora	\$0.00	\$2,408,475.00	\$2,408,475.00
Panorama Park	\$0.00	\$0.00	\$0.00
Parkersburg	\$0.00	\$1,511,000.00	\$1,511,000.00
Parnell	\$0.00	\$0.00	\$0.00
Paton	\$0.00	\$96,000.00	\$96,000.00
Patterson *	\$0.00	\$0.00	\$0.00
Patterson	\$0.00	\$0.00	\$0.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Paullina	\$0.00	\$2,379,000.00	\$2,379,000.00
Pella	\$0.00	\$42,170,000.00	\$42,170,000.00
Peosta	\$0.00	\$305,000.00	\$305,000.00
Perry	\$0.00	\$7,071,883.37	\$7,071,883.37
Persia	\$0.00	\$0.00	\$0.00
Peterson	\$0.00	\$0.00	\$0.00
Pierson	\$0.00	\$220,000.00	\$220,000.00
Pilot Mound	\$0.00	\$0.00	\$0.00
Pioneer	\$0.00	\$0.00	\$0.00
Pisgah	\$0.00	\$217,000.00	\$217,000.00
Plainfield	\$0.00	\$277,045.25	\$277,045.25
Plano	\$0.00	\$0.00	\$0.00
Pleasant Hill	\$870,000.00	\$8,995,000.00	\$9,865,000.00
Pleasant Plain	\$0.00	\$0.00	\$0.00
Pleasanton	\$0.00	\$0.00	\$0.00
Pleasantville	\$275,000.00	\$799,000.00	\$1,074,000.00
Plover	\$0.00	\$0.00	\$0.00
Plymouth	\$0.00	\$0.00	\$0.00
Pocahontas	\$0.00	\$4,695,000.00	\$4,695,000.00
Polk City	\$0.00	\$0.00	\$0.00
Pomeroy	\$0.00	\$290,000.00	\$290,000.00
Popejoy	\$0.00	\$0.00	\$0.00
Portsmouth	\$0.00	\$0.00	\$0.00
Postville	\$0.00	\$9,330,000.00	\$9,330,000.00
Prairie City	\$0.00	\$1,005,000.00	\$1,005,000.00
Prairieburg	\$0.00	\$0.00	\$0.00
Prescott	\$0.00	\$96,330.00	\$96,330.00
Preston	\$0.00	\$689,321.37	\$689,321.37
Primghar	\$0.00	\$3,189,500.00	\$3,189,500.00
Princeton	\$0.00	\$178,000.00	\$178,000.00
Promise City	\$0.00	\$0.00	\$0.00
Protivin	\$0.00	\$123,472.00	\$123,472.00
Pulaski *	\$0.00	\$0.00	\$0.00
Quasqueton	\$0.00	\$615,787.92	\$615,787.92
Quimby	\$0.00	\$0.00	\$0.00
Radcliffe	\$0.00	\$1,156,256.74	\$1,156,256.74

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Rake	\$0.00	\$232,684.00	\$232,684.00
Ralston	\$0.00	\$0.00	\$0.00
Randalia	\$0.00	\$124,586.96	\$124,586.96
Randall	\$0.00	\$315,165.00	\$315,165.00
Randolph	\$0.00	\$166,580.18	\$166,580.18
Rathbun *	\$0.00	\$0.00	\$0.00
Raymond	\$0.00	\$20,000.00	\$20,000.00
Readlyn	\$0.00	\$1,515,000.00	\$1,515,000.00
Reasnor	\$0.00	\$0.00	\$0.00
Red Oak	\$0.00	\$4,035,000.00	\$4,035,000.00
Redding	\$0.00	\$0.00	\$0.00
Redfield	\$0.00	\$1,183,948.74	\$1,183,948.74
Reinbeck	\$0.00	\$0.00	\$0.00
Rembrandt	\$0.00	\$287,381.09	\$287,381.09
Remsen	\$0.00	\$810,000.00	\$810,000.00
Renwick	\$0.00	\$0.00	\$0.00
Rhodes	\$0.00	\$0.00	\$0.00
Riceville	\$0.00	\$106,493.00	\$106,493.00
Richland	\$0.00	\$100,000.00	\$100,000.00
Rickardsville	\$0.00	\$0.00	\$0.00
Ricketts	\$0.00	\$94,000.00	\$94,000.00
Ridgeway	\$0.00	\$0.00	\$0.00
Rinard	\$0.00	\$66,749.94	\$66,749.94
Ringsted	\$0.00	\$98,938.77	\$98,938.77
Rippey	\$0.00	\$0.00	\$0.00
Riverdale	\$0.00	\$0.00	\$0.00
Riverside	\$0.00	\$605,000.00	\$605,000.00
Riverton	\$0.00	\$110,500.00	\$110,500.00
Robins	\$0.00	\$5,935,000.00	\$5,935,000.00
Rock Falls	\$0.00	\$0.00	\$0.00
Rock Rapids	\$0.00	\$2,725,534.00	\$2,725,534.00
Rock Valley	\$0.00	\$2,635,000.00	\$2,635,000.00
Rockford	\$0.00	\$0.00	\$0.00
Rockwell	\$0.00	\$175,959.54	\$175,959.54
Rockwell City	\$0.00	\$2,675,000.00	\$2,675,000.00
Rodman *	\$0.00	\$0.00	\$0.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Rodney	\$0.00	\$0.00	\$0.00
Roland	\$0.00	\$220,000.00	\$220,000.00
Rome *	\$0.00	\$0.00	\$0.00
Rose Hill	\$0.00	\$148,907.36	\$148,907.36
Rossie	\$0.00	\$0.00	\$0.00
Rowan	\$0.00	\$0.00	\$0.00
Rowley	\$0.00	\$56,588.31	\$56,588.31
Royal	\$0.00	\$36,030.33	\$36,030.33
Rudd	\$0.00	\$153,000.00	\$153,000.00
Runnells	\$0.00	\$255,580.12	\$255,580.12
Russell	\$0.00	\$379,015.00	\$379,015.00
Ruthven	\$0.00	\$0.00	\$0.00
Rutland	\$0.00	\$0.00	\$0.00
Ryan	\$0.00	\$344,531.95	\$344,531.95
Sabula	\$0.00	\$240,000.00	\$240,000.00
Sac City	\$0.00	\$1,230,000.00	\$1,230,000.00
Salem	\$0.00	\$334,089.00	\$334,089.00
Salix	\$0.00	\$117,552.00	\$117,552.00
Sanborn	\$0.00	\$2,466,000.00	\$2,466,000.00
Sandyville	\$0.00	\$0.00	\$0.00
Scarville *	\$0.00	\$0.00	\$0.00
Schaller	\$0.00	\$30,000.00	\$30,000.00
Schleswig	\$0.00	\$437,881.00	\$437,881.00
Scranton	\$0.00	\$1,595,600.00	\$1,595,600.00
Searsboro	\$0.00	\$0.00	\$0.00
Sergeant Bluff	\$0.00	\$3,356,117.70	\$3,356,117.70
Seymour	\$0.00	\$356,771.71	\$356,771.71
Shambaugh	\$0.00	\$129,588.55	\$129,588.55
Shannon City	\$0.00	\$0.00	\$0.00
Sharpsburg	\$0.00	\$0.00	\$0.00
Sheffield	\$0.00	\$295,000.00	\$295,000.00
Shelby	\$0.00	\$742,095.12	\$742,095.12
Sheldahl	\$0.00	\$0.00	\$0.00
Sheldon	\$0.00	\$4,885,028.00	\$4,885,028.00
Shell Rock	\$0.00	\$775,000.00	\$775,000.00
Shellsburg	\$0.00	\$2,145,000.00	\$2,145,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Shenandoah	\$0.00	\$5,275,929.00	\$5,275,929.00
Sherrill	\$0.00	\$0.00	\$0.00
Shueyville	\$0.00	\$0.00	\$0.00
Sibley	\$0.00	\$2,990,000.00	\$2,990,000.00
Sidney	\$0.00	\$425,000.00	\$425,000.00
Sigourney	\$0.00	\$4,218,676.00	\$4,218,676.00
Silver City	\$0.00	\$181,464.61	\$181,464.61
Sioux Center	\$0.00	\$13,082,192.00	\$13,082,192.00
Sioux City	\$0.00	\$139,015,000.00	\$139,015,000.00
Sioux Rapids	\$0.00	\$53,937.87	\$53,937.87
Slater	\$0.00	\$2,819,207.00	\$2,819,207.00
Sloan	\$0.00	\$0.00	\$0.00
Smithland	\$0.00	\$19,500.00	\$19,500.00
Soldier	\$0.00	\$0.00	\$0.00
Solon	\$0.00	\$1,311,000.00	\$1,311,000.00
Somers	\$0.00	\$48,000.00	\$48,000.00
South English	\$0.00	\$152,000.00	\$152,000.00
Spencer	\$2,880,000.00	\$8,492,864.00	\$11,372,864.00
Spillville	\$0.00	\$0.00	\$0.00
Spirit Lake	\$0.00	\$14,250,000.00	\$14,250,000.00
Spragueville	\$0.00	\$0.00	\$0.00
Spring Hill	\$0.00	\$0.00	\$0.00
Springbrook	\$0.00	\$273,000.00	\$273,000.00
Springville	\$0.00	\$846,485.52	\$846,485.52
St Ansgar	\$0.00	\$1,304,140.09	\$1,304,140.09
St Anthony	\$0.00	\$0.00	\$0.00
St Charles	\$0.00	\$514,000.00	\$514,000.00
St Donatus	\$0.00	\$0.00	\$0.00
St Lucas	\$0.00	\$171,846.00	\$171,846.00
St Marys	\$0.00	\$193,980.01	\$193,980.01
St Olaf	\$0.00	\$0.00	\$0.00
St Paul	\$0.00	\$209,913.46	\$209,913.46
Stacyville	\$0.00	\$359,656.96	\$359,656.96
Stanhope	\$0.00	\$488,212.12	\$488,212.12
Stanley	\$0.00	\$92,844.38	\$92,844.38
Stanton	\$0.00	\$467,000.00	\$467,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Stanwood	\$0.00	\$271,367.38	\$271,367.38
State Center	\$0.00	\$2,345,000.00	\$2,345,000.00
Steamboat Rock	\$0.00	\$61,532.25	\$61,532.25
Stockport *	\$0.00	\$135,700.00	\$135,700.00
Stockton	\$0.00	\$0.00	\$0.00
Storm Lake	\$0.00	\$13,152,031.00	\$13,152,031.00
Story City	\$0.00	\$2,590,000.00	\$2,590,000.00
Stout	\$0.00	\$45,688.32	\$45,688.32
Stratford	\$0.00	\$777,847.00	\$777,847.00
Strawberry Point	\$0.00	\$1,810,000.00	\$1,810,000.00
Struble	\$0.00	\$0.00	\$0.00
Stuart	\$0.00	\$3,841,500.00	\$3,841,500.00
Sully	\$0.00	\$1,720,000.00	\$1,720,000.00
Sumner *	\$0.00	\$2,985,000.00	\$2,985,000.00
Superior	\$0.00	\$0.00	\$0.00
Sutherland	\$0.00	\$0.00	\$0.00
Swaledale	\$0.00	\$0.00	\$0.00
Swan *	\$0.00	\$0.00	\$0.00
Swea City	\$0.00	\$135,870.34	\$135,870.34
Swisher	\$0.00	\$0.00	\$0.00
Tabor	\$0.00	\$556,000.00	\$556,000.00
Tama	\$0.00	\$2,667,000.00	\$2,667,000.00
Templeton	\$0.00	\$258,864.90	\$258,864.90
Tennant	\$0.00	\$0.00	\$0.00
Terril	\$0.00	\$0.00	\$0.00
Thayer	\$0.00	\$0.00	\$0.00
Thompson	\$0.00	\$405,007.00	\$405,007.00
Thor	\$0.00	\$20,000.00	\$20,000.00
Thornburg	\$0.00	\$0.00	\$0.00
Thornton	\$0.00	\$365,000.00	\$365,000.00
Thurman	\$0.00	\$85,000.00	\$85,000.00
Tiffin	\$0.00	\$2,878,000.00	\$2,878,000.00
Tingley	\$0.00	\$0.00	\$0.00
Tipton	\$0.00	\$5,812,265.82	\$5,812,265.82
Titonka	\$0.00	\$505,318.00	\$505,318.00
Toledo	\$0.00	\$2,604,794.00	\$2,604,794.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Toronto	\$0.00	\$109,909.95	\$109,909.95
Traer	\$0.00	\$2,892,000.00	\$2,892,000.00
Treynor	\$0.00	\$211,067.00	\$211,067.00
Tripoli	\$0.00	\$1,431,138.97	\$1,431,138.97
Truesdale	\$0.00	\$0.00	\$0.00
Truro *	\$0.00	\$215,000.00	\$215,000.00
Turin	\$0.00	\$0.00	\$0.00
Udell	\$0.00	\$0.00	\$0.00
Underwood	\$0.00	\$517,446.94	\$517,446.94
Union *	\$0.00	\$0.00	\$0.00
Unionville	\$0.00	\$0.00	\$0.00
University Heights	\$0.00	\$45,000.00	\$45,000.00
University Park	\$0.00	\$287,741.00	\$287,741.00
Urbana	\$0.00	\$1,348,524.00	\$1,348,524.00
Urbandale	\$0.00	\$33,395,000.00	\$33,395,000.00
Ute	\$0.00	\$0.00	\$0.00
Vail	\$0.00	\$92,110.00	\$92,110.00
Valeria	\$0.00	\$0.00	\$0.00
Van Horne	\$0.00	\$2,036,445.42	\$2,036,445.42
Van Meter	\$0.00	\$708,281.60	\$708,281.60
Van Wert	\$0.00	\$0.00	\$0.00
Varina	\$0.00	\$19,737.46	\$19,737.46
Ventura	\$0.00	\$309,000.00	\$309,000.00
Victor	\$0.00	\$0.00	\$0.00
Villisca	\$0.00	\$100,000.00	\$100,000.00
Vincent	\$0.00	\$0.00	\$0.00
Vining	\$0.00	\$0.00	\$0.00
Vinton	\$0.00	\$6,080,000.00	\$6,080,000.00
Volga	\$0.00	\$38,000.00	\$38,000.00
Wadena	\$0.00	\$58,607.10	\$58,607.10
Wahpeton	\$0.00	\$1,456,000.00	\$1,456,000.00
Walcott	\$0.00	\$1,187,874.00	\$1,187,874.00
Walford	\$0.00	\$3,115,832.00	\$3,115,832.00
Walker	\$0.00	\$95,000.00	\$95,000.00
Wall Lake *	\$946,000.00	\$664,304.08	\$1,610,304.08
Wall Lake	\$0.00	\$0.00	\$0.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Wallingford	\$0.00	\$71,071.64	\$71,071.64
Walnut	\$0.00	\$95,000.00	\$95,000.00
Wapello	\$0.00	\$530,000.00	\$530,000.00
Washington	\$0.00	\$3,100,000.00	\$3,100,000.00
Washta	\$0.00	\$0.00	\$0.00
Waterloo	\$0.00	\$92,707,024.29	\$92,707,024.29
Waterville	\$0.00	\$87,461.15	\$87,461.15
Waucoma	\$0.00	\$262,595.00	\$262,595.00
Waukee	\$0.00	\$18,324,825.00	\$18,324,825.00
Waukon	\$0.00	\$2,594,332.49	\$2,594,332.49
Waverly	\$0.00	\$16,448,460.00	\$16,448,460.00
Wayland	\$0.00	\$893,450.00	\$893,450.00
Webb	\$0.00	\$0.00	\$0.00
Webster	\$0.00	\$0.00	\$0.00
Webster City	\$0.00	\$17,654,162.41	\$17,654,162.41
Weldon	\$0.00	\$0.00	\$0.00
Wellman	\$0.00	\$2,151,273.00	\$2,151,273.00
Wellsburg	\$0.00	\$493,000.00	\$493,000.00
Welton	\$0.00	\$0.00	\$0.00
Wesley	\$0.00	\$210,000.00	\$210,000.00
West Bend	\$0.00	\$2,453,665.00	\$2,453,665.00
West Branch	\$0.00	\$2,685,000.00	\$2,685,000.00
West Burlington	\$0.00	\$3,395,000.00	\$3,395,000.00
West Chester	\$0.00	\$160,647.62	\$160,647.62
West Des Moines	\$0.00	\$159,713,337.98	\$159,713,337.98
West Liberty	\$0.00	\$7,555,000.00	\$7,555,000.00
West Okoboji	\$0.00	\$0.00	\$0.00
West Point	\$0.00	\$386,854.90	\$386,854.90
West Union	\$0.00	\$1,584,979.00	\$1,584,979.00
Westfield	\$0.00	\$0.00	\$0.00
Westgate	\$0.00	\$190,558.01	\$190,558.01
Westphalia	\$0.00	\$0.00	\$0.00
Westside	\$0.00	\$0.00	\$0.00
Westwood	\$0.00	\$0.00	\$0.00
What Cheer	\$0.00	\$510,000.00	\$510,000.00
Wheatland	\$0.00	\$369,986.11	\$369,986.11

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Whiting	\$0.00	\$426,410.69	\$426,410.69
Whittemore	\$0.00	\$0.00	\$0.00
Whitten	\$0.00	\$0.00	\$0.00
Willey	\$0.00	\$0.00	\$0.00
Williams	\$0.00	\$635,478.99	\$635,478.99
Williamsburg	\$0.00	\$3,905,000.00	\$3,905,000.00
Williamson	\$0.00	\$0.00	\$0.00
Wilton	\$0.00	\$5,126,000.00	\$5,126,000.00
Windsor Heights	\$0.00	\$11,897,580.00	\$11,897,580.00
Winfield	\$0.00	\$1,137,694.00	\$1,137,694.00
Winterset	\$0.00	\$18,965,000.00	\$18,965,000.00
Winthrop	\$0.00	\$220,000.00	\$220,000.00
Wiota	\$0.00	\$103,344.00	\$103,344.00
Woden	\$0.00	\$0.00	\$0.00
Woodbine *	\$0.00	\$1,535,000.00	\$1,535,000.00
Woodburn	\$0.00	\$0.00	\$0.00
Woodward	\$0.00	\$1,068,773.92	\$1,068,773.92
Woolstock	\$0.00	\$111,000.00	\$111,000.00
Worthington	\$0.00	\$287,000.00	\$287,000.00
Wyoming	\$0.00	\$416,000.00	\$416,000.00
Yale	\$0.00	\$0.00	\$0.00
Yetter	\$0.00	\$0.00	\$0.00
Yorktown	\$0.00	\$0.00	\$0.00
Zearing	\$0.00	\$0.00	\$0.00
Zwingle	\$0.00	\$100,147.00	\$100,147.00
Total for Cities	\$39,238,543.00	\$3,518,744,697.80	\$3,557,983,240.80
Community Colleges			
Des Moines Area Community College	\$0.00	\$42,300,000.00	\$42,300,000.00
Eastern Ia Community College	\$0.00	\$40,980,000.00	\$40,980,000.00
Hawkeye Community College	\$0.00	\$4,375,000.00	\$4,375,000.00
Indian Hills Community College	\$0.00	\$14,800,000.00	\$14,800,000.00
Iowa Central Community College	\$0.00	\$23,795,000.00	\$23,795,000.00
Iowa Lakes Community College	\$0.00	\$8,440,000.00	\$8,440,000.00
Iowa Valley Community College	\$0.00	\$13,040,000.00	\$13,040,000.00
Iowa Western Community College	\$0.00	\$27,240,000.00	\$27,240,000.00
Kirkwood Community College	\$0.00	\$41,430,000.00	\$41,430,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
North Iowa Area Community College	\$0.00	\$7,775,000.00	\$7,775,000.00
Northeast Iowa Community College	\$0.00	\$16,206,946.80	\$16,206,946.80
Northwest Iowa Community College	\$0.00	\$6,415,000.00	\$6,415,000.00
Southeastern Community College	\$0.00	\$13,431,460.00	\$13,431,460.00
Southwestern Community College	\$0.00	\$7,188,000.00	\$7,188,000.00
Western Iowa Tech MEA XII	\$0.00	\$15,390,000.00	\$15,390,000.00
Total for Community Colleges	\$0.00	\$282,806,406.80	\$282,806,406.80
Counties			
Adair County	\$0.00	\$753,000.00	\$753,000.00
Adams County	\$0.00	\$344,159.38	\$344,159.38
Allamakee County *	\$0.00	\$0.00	\$0.00
Appanoose County	\$0.00	\$0.00	\$0.00
Audubon County	\$0.00	\$1,450,000.00	\$1,450,000.00
Benton County	\$0.00	\$165,000.00	\$165,000.00
Black Hawk County	\$0.00	\$12,660,000.00	\$12,660,000.00
Boone County	\$0.00	\$4,216,000.00	\$4,216,000.00
Bremer County	\$0.00	\$6,570,000.00	\$6,570,000.00
Buchanan County	\$191,222.57	\$476,008.16	\$667,230.73
Buena Vista County	\$65,000.00	\$5,120,000.00	\$5,185,000.00
Butler County	\$0.00	\$355,120.00	\$355,120.00
Calhoun County	\$0.00	\$0.00	\$0.00
Carroll County	\$0.00	\$237,713.00	\$237,713.00
Cass County	\$0.00	\$0.00	\$0.00
Cedar County	\$0.00	\$2,305,000.00	\$2,305,000.00
Cerro Gordo County	\$0.00	\$1,846,267.00	\$1,846,267.00
Cherokee County	\$0.00	\$0.00	\$0.00
Chickasaw County	\$0.00	\$0.00	\$0.00
Clarke County	\$0.00	\$4,933,333.55	\$4,933,333.55
Clay County	\$0.00	\$0.00	\$0.00
Clayton County	\$0.00	\$3,350,000.00	\$3,350,000.00
Clinton County	\$0.00	\$0.00	\$0.00
Crawford County	\$0.00	\$0.00	\$0.00
Dallas County	\$0.00	\$9,041,000.00	\$9,041,000.00
Davis County	\$0.00	\$0.00	\$0.00
Decatur County	\$0.00	\$0.00	\$0.00
Delaware County	\$0.00	\$0.00	\$0.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Des Moines County	\$0.00	\$500,000.00	\$500,000.00
Dickinson County	\$0.00	\$15,097,026.00	\$15,097,026.00
Dubuque County	\$0.00	\$2,600,000.00	\$2,600,000.00
Emmet County	\$0.00	\$0.00	\$0.00
Fayette County	\$0.00	\$2,420,000.00	\$2,420,000.00
Floyd County	\$0.00	\$1,879,000.00	\$1,879,000.00
Franklin County	\$0.00	\$0.00	\$0.00
Fremont County	\$0.00	\$0.00	\$0.00
Greene County	\$0.00	\$1,145,000.00	\$1,145,000.00
Grundy County	\$0.00	\$525,000.00	\$525,000.00
Guthrie County	\$0.00	\$2,875,412.00	\$2,875,412.00
Hamilton County	\$0.00	\$218,847.45	\$218,847.45
Hancock County	\$0.00	\$0.00	\$0.00
Hardin County	\$0.00	\$5,370,000.00	\$5,370,000.00
Harrison County	\$0.00	\$3,425,000.00	\$3,425,000.00
Henry County	\$0.00	\$0.00	\$0.00
Howard County	\$0.00	\$0.00	\$0.00
Humboldt County	\$0.00	\$0.00	\$0.00
Ida County	\$0.00	\$0.00	\$0.00
Iowa County	\$0.00	\$3,905,000.00	\$3,905,000.00
Jackson County	\$0.00	\$0.00	\$0.00
Jasper County	\$0.00	\$13,940,000.00	\$13,940,000.00
Jefferson County	\$0.00	\$3,750,000.00	\$3,750,000.00
Johnson County	\$0.00	\$0.00	\$0.00
Jones County	\$0.00	\$0.00	\$0.00
Keokuk County	\$0.00	\$607,710.00	\$607,710.00
Kossuth County	\$0.00	\$0.00	\$0.00
Lee County	\$0.00	\$3,389,500.00	\$3,389,500.00
Linn County	\$0.00	\$4,768,381.00	\$4,768,381.00
Louisa County	\$0.00	\$315,000.00	\$315,000.00
Lucas County	\$0.00	\$24,500.00	\$24,500.00
Lyon County	\$0.00	\$2,431,559.50	\$2,431,559.50
Madison County	\$0.00	\$430,491.39	\$430,491.39
Mahaska County	\$0.00	\$16,500.00	\$16,500.00
Marion County	\$0.00	\$5,650,000.00	\$5,650,000.00
Marshall County	\$0.00	\$7,030,000.00	\$7,030,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Mills County	\$0.00	\$120,318.06	\$120,318.06
Mitchell County	\$0.00	\$2,170,830.59	\$2,170,830.59
Monona County	\$0.00	\$0.00	\$0.00
Monroe County	\$0.00	\$370,000.00	\$370,000.00
Montgomery County	\$0.00	\$197,720.05	\$197,720.05
Muscatine County	\$0.00	\$4,190,000.00	\$4,190,000.00
Obrien County	\$0.00	\$2,975,000.00	\$2,975,000.00
Osceola County	\$0.00	\$2,845,000.00	\$2,845,000.00
Page County	\$0.00	\$0.00	\$0.00
Palo Alto County	\$0.00	\$34,790.19	\$34,790.19
Plymouth County	\$0.00	\$12,725,000.00	\$12,725,000.00
Pocahontas County	\$0.00	\$0.00	\$0.00
Polk County	\$0.00	\$175,770,000.00	\$175,770,000.00
Pottawattamie County	\$0.00	\$13,525,000.00	\$13,525,000.00
Poweshiek County	\$0.00	\$0.00	\$0.00
Ringgold County	\$0.00	\$185,568.24	\$185,568.24
Sac County *	\$0.00	\$0.00	\$0.00
Scott County	\$0.00	\$10,610,000.00	\$10,610,000.00
Shelby County	\$0.00	\$945,000.00	\$945,000.00
Sioux County	\$0.00	\$5,435,000.00	\$5,435,000.00
Story County	\$0.00	\$8,485,000.00	\$8,485,000.00
Tama County	\$0.00	\$0.00	\$0.00
Taylor County	\$0.00	\$0.00	\$0.00
Union County	\$0.00	\$4,950,000.00	\$4,950,000.00
Van Buren County	\$0.00	\$0.00	\$0.00
Wapello County	\$0.00	\$372,913.00	\$372,913.00
Warren County	\$0.00	\$2,452,635.35	\$2,452,635.35
Washington County	\$0.00	\$3,071,242.93	\$3,071,242.93
Wayne County	\$0.00	\$0.00	\$0.00
Webster County	\$0.00	\$816,028.00	\$816,028.00
Winnebago County	\$0.00	\$0.00	\$0.00
Winneshiek County	\$0.00	\$2,791,492.52	\$2,791,492.52
Woodbury County	\$0.00	\$1,840,000.00	\$1,840,000.00
Worth County	\$0.00	\$450,000.00	\$450,000.00
Wright County	\$0.00	\$1,738,634.52	\$1,738,634.52
Total for Counties	\$256,222.57	\$395,203,701.88	\$395,459,924.45

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Non-Profit Corporations			
Prairie Solid Waste Agency	\$0.00	\$0.00	\$0.00
State Of Iowa Facilities Improvement Corporation *	\$0.00	\$0.00	\$0.00
Total for Non-Profit Corporations	\$0.00	\$0.00	\$0.00
Others			
Creston Municipal Waterworks	\$0.00	\$975,573.32	\$975,573.32
Donnellson Munic Waterworks	\$0.00	\$164,837.51	\$164,837.51
Ellston Waterworks	\$0.00	\$0.00	\$0.00
Glenwood Municipal Utilities	\$0.00	\$619,904.50	\$619,904.50
Graettinger Munic Light	\$0.00	\$360,000.00	\$360,000.00
Hopkinton Munic Util	\$0.00	\$0.00	\$0.00
La Porte City Utilities	\$0.00	\$1,150,000.00	\$1,150,000.00
Lamoni Municipal Utilities	\$0.00	\$685,000.00	\$685,000.00
Milford Munic Util	\$0.00	\$4,111,516.42	\$4,111,516.42
Montezuma Munic. Light & Power	\$0.00	\$5,225,000.00	\$5,225,000.00
Montezuma Water Dept	\$0.00	\$200,000.00	\$200,000.00
North English Bene Fire	\$0.00	\$0.00	\$0.00
Rockford Munic Light Plant	\$0.00	\$0.00	\$0.00
Spencer Municipal Utilities	\$0.00	\$16,505,000.00	\$16,505,000.00
Sumner Munic Light Plant	\$0.00	\$0.00	\$0.00
Traer Munic Utilities	\$0.00	\$2,134,578.00	\$2,134,578.00
West Des Moines Water Works	\$0.00	\$21,675,968.00	\$21,675,968.00
Total for Others	\$0.00	\$53,807,377.75	\$53,807,377.75
Schools/AEA's			
Adair Casey CSD	\$0.00	\$753,409.07	\$753,409.07
Adel DeSoto Minburn CSD	\$0.00	\$13,200,000.00	\$13,200,000.00
AEA 01 Keystone	\$2,500,000.00	\$4,170,403.00	\$6,670,403.00
AEA 08 - Prairie Lakes	\$0.00	\$1,035,000.00	\$1,035,000.00
AEA 09 Mississippi Bend	\$5,650,000.00	\$7,555,000.00	\$13,205,000.00
AEA 10 Grant Wood	\$0.00	\$2,050,000.00	\$2,050,000.00
AEA 11 Heartland	\$0.00	\$0.00	\$0.00
AEA 12 Western Hills	\$0.00	\$81,125.35	\$81,125.35
AEA 13 Loess Hills	\$3,300,000.00	\$0.00	\$3,300,000.00
AEA 14 - Green Valley	\$0.00	\$0.00	\$0.00
AEA 15 Southern Prairie *	\$0.00	\$1,313,000.00	\$1,313,000.00
AEA 16 Great River *	\$1,001,000.00	\$2,095,000.00	\$3,096,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
AEA 267	\$5,000,000.00	\$2,180,000.00	\$7,180,000.00
AGWSR Community School	\$0.00	\$0.00	\$0.00
AHST CSD	\$815,000.00	\$0.00	\$815,000.00
Akron Westfield CSD	\$435,000.00	\$1,798,211.36	\$2,233,211.36
Albert City - Truesdale CSD	\$0.00	\$0.00	\$0.00
Albia CSD	\$1,505,000.00	\$425,000.00	\$1,930,000.00
Alburnett CSD	\$0.00	\$0.00	\$0.00
Alden CSD	\$492,000.00	\$0.00	\$492,000.00
Algona CSD	\$0.00	\$0.00	\$0.00
Allamakee CSD	\$657,000.00	\$0.00	\$657,000.00
Allison - Bristow CSD	\$658,000.00	\$442,312.32	\$1,100,312.32
Alta CSD	\$0.00	\$3,125,000.00	\$3,125,000.00
Ames CSD	\$8,400,000.00	\$10,560,000.00	\$18,960,000.00
Anamosa CSD	\$0.00	\$4,190,000.00	\$4,190,000.00
Andrew CSD	\$641,000.00	\$0.00	\$641,000.00
Anita CSD	\$0.00	\$0.00	\$0.00
Ankeny CSD	\$0.00	\$45,035,000.00	\$45,035,000.00
Anthon - Oto CSD	\$0.00	\$0.00	\$0.00
Aplington-Parkersburg CSD	\$0.00	\$1,835,913.23	\$1,835,913.23
Ar - We - Va CSD	\$0.00	\$0.00	\$0.00
Armstrong - Ringsted CSD	\$0.00	\$1,510,000.00	\$1,510,000.00
Atlantic CSD	\$0.00	\$4,650,000.00	\$4,650,000.00
Audubon CSD	\$0.00	\$4,980,000.00	\$4,980,000.00
Aurelia CSD *	\$0.00	\$0.00	\$0.00
Ballard CSD	\$1,110,000.00	\$8,120,000.00	\$9,230,000.00
Battle Creek - Ida Grove CSD	\$0.00	\$0.00	\$0.00
Baxter CSD	\$0.00	\$4,022,714.24	\$4,022,714.24
Bcluw CSD	\$0.00	\$3,925,000.00	\$3,925,000.00
Bedford CSD	\$460,000.00	\$1,405,000.00	\$1,865,000.00
Belle Plaine CSD *	\$0.00	\$0.00	\$0.00
Bellevue CSD	\$0.00	\$560,000.00	\$560,000.00
Belmond - Klemme CSD	\$1,436,000.00	\$0.00	\$1,436,000.00
Bennett CSD	\$0.00	\$310,000.00	\$310,000.00
Benton CSD	\$0.00	\$3,445,000.00	\$3,445,000.00
Bettendorf CSD	\$0.00	\$5,585,000.00	\$5,585,000.00
Bondurant - Farrar CSD	\$1,386,000.00	\$975,000.00	\$2,361,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Boone CSD	\$5,000,000.00	\$13,445,000.00	\$18,445,000.00
Boyden - Hull CSD	\$0.00	\$2,575,000.00	\$2,575,000.00
Boyer Valley CSD	\$1,240,000.00	\$5,450,000.00	\$6,690,000.00
Brooklyn Guernsey Malcom CSD	\$0.00	\$3,907,956.79	\$3,907,956.79
Burlington CSD	\$0.00	\$9,918,000.00	\$9,918,000.00
C & M CSD	\$0.00	\$0.00	\$0.00
Cal CSD	\$0.00	\$0.00	\$0.00
Calamus/Wheatland CSD	\$0.00	\$3,655,000.00	\$3,655,000.00
Camanche CSD	\$1,707,000.00	\$4,895,000.00	\$6,602,000.00
Cardinal CSD	\$1,547,000.00	\$635,771.67	\$2,182,771.67
Carlisle CSD	\$0.00	\$4,081,000.00	\$4,081,000.00
Carroll CSD	\$2,217,000.00	\$6,150,000.00	\$8,367,000.00
Cedar Falls CSD	\$0.00	\$0.00	\$0.00
Cedar Rapids CSD	\$0.00	\$41,860,000.00	\$41,860,000.00
Center Point - Urbana CSD	\$1,304,000.00	\$5,830,000.00	\$7,134,000.00
Centerville CSD	\$2,021,000.00	\$2,590,000.00	\$4,611,000.00
Central City CSD	\$790,000.00	\$3,060,000.00	\$3,850,000.00
Central CSD	\$0.00	\$0.00	\$0.00
Central Decatur CSD	\$0.00	\$3,125,000.00	\$3,125,000.00
Central Lee CSD	\$1,746,000.00	\$1,876,709.00	\$3,622,709.00
Central Lyon CSD	\$928,000.00	\$4,355,000.00	\$5,283,000.00
Central-Clinton CSD	\$0.00	\$3,925,000.00	\$3,925,000.00
Chariton CSD	\$1,947,000.00	\$2,072,000.00	\$4,019,000.00
Charles City CSD	\$0.00	\$0.00	\$0.00
Charter Oak - Ute CSD	\$0.00	\$0.00	\$0.00
Cherokee CSD	\$0.00	\$5,960,000.00	\$5,960,000.00
Clarinda CSD	\$0.00	\$3,965,000.00	\$3,965,000.00
Clarion - Goldfield CSD	\$0.00	\$2,669,346.00	\$2,669,346.00
Clarke CSD	\$0.00	\$4,840,000.00	\$4,840,000.00
Clarksville CSD	\$0.00	\$618,000.00	\$618,000.00
Clay Central/Everly CSD	\$881,000.00	\$56,889.00	\$937,889.00
Clayton Ridge CSD	\$0.00	\$0.00	\$0.00
Clear Creek Amana CSD	\$0.00	\$4,220,000.00	\$4,220,000.00
Clear Lake CSD	\$1,805,000.00	\$4,865,000.00	\$6,670,000.00
Clearfield CSD	\$0.00	\$0.00	\$0.00
Clinton CSD	\$0.00	\$6,826,907.00	\$6,826,907.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Colfax - Mingo CSD	\$1,509,000.00	\$7,347,535.22	\$8,856,535.22
College CSD	\$0.00	\$38,664,000.00	\$38,664,000.00
Collins - Maxwell CSD	\$0.00	\$2,815,000.00	\$2,815,000.00
Colo - Nesco CSD *	\$0.00	\$0.00	\$0.00
Columbus CSD	\$522,371.63	\$5,552,342.00	\$6,074,713.63
Coon Rapids - Bayard CSD	\$926,000.00	\$1,085,000.00	\$2,011,000.00
Corning CSD	\$0.00	\$975,000.00	\$975,000.00
Corwith - Wesley CSD	\$953,000.00	\$0.00	\$953,000.00
Council Bluffs CSD	\$5,000,000.00	\$9,640,000.00	\$14,640,000.00
Creston CSD	\$0.00	\$14,020,000.00	\$14,020,000.00
Dallas Center - Grimes CSD	\$0.00	\$22,400,000.00	\$22,400,000.00
Danville CSD	\$1,377,000.00	\$2,280,000.00	\$3,657,000.00
Davenport CSD	\$0.00	\$31,915,000.00	\$31,915,000.00
Davis Co CSD	\$0.00	\$995,000.00	\$995,000.00
Decorah CSD	\$692,000.00	\$13,080,000.00	\$13,772,000.00
Deep River - Millersburg CSD	\$0.00	\$0.00	\$0.00
Delwood CSD	\$0.00	\$390,000.00	\$390,000.00
Denison CSD	\$2,234,000.00	\$0.00	\$2,234,000.00
Denver CSD	\$1,555,000.00	\$2,300,000.00	\$3,855,000.00
Des Moines Independent CSD	\$5,000,000.00	\$3,880,500.00	\$8,880,500.00
Diagonal CSD	\$242,000.00	\$0.00	\$242,000.00
Dike - New Hartford CSD	\$289,000.00	\$690,000.00	\$979,000.00
Dows CSD	\$82,000.00	\$0.00	\$82,000.00
Dubuque CSD	\$0.00	\$27,809,667.00	\$27,809,667.00
Dunkerton CSD	\$0.00	\$391,501.51	\$391,501.51
Durant CSD	\$0.00	\$2,810,000.00	\$2,810,000.00
Eagle Grove CSD	\$0.00	\$5,995,000.00	\$5,995,000.00
Earlham CSD	\$0.00	\$3,605,000.00	\$3,605,000.00
East Buchanan CSD	\$255,000.00	\$21,633.16	\$276,633.16
East Central CSD *	\$0.00	\$0.00	\$0.00
East Greene CSD	\$934,000.00	\$0.00	\$934,000.00
East Marshall CSD	\$643,000.00	\$0.00	\$643,000.00
East Union CSD	\$870,000.00	\$1,250,000.00	\$2,120,000.00
Eastern Allamakee CSD	\$0.00	\$5,320,000.00	\$5,320,000.00
Eddyville - Blakesburg CSD	\$0.00	\$0.00	\$0.00
Edgewood - Colesburg CSD	\$851,000.00	\$3,355,000.00	\$4,206,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Eldora - New Providence CSD	\$1,882,000.00	\$2,130,000.00	\$4,012,000.00
Elk Horn Kimballton CSD	\$0.00	\$1,575,000.00	\$1,575,000.00
Emmetsburg CSD	\$1,052,000.00	\$0.00	\$1,052,000.00
English Valleys CSD	\$391,000.00	\$2,169,106.00	\$2,560,106.00
Essex CSD	\$681,000.00	\$575,000.00	\$1,256,000.00
Estherville Lincoln Central CSD	\$0.00	\$1,280,000.00	\$1,280,000.00
Exira CSD	\$448,000.00	\$255,000.00	\$703,000.00
Fairfield CSD	\$0.00	\$81,497.83	\$81,497.83
Farragut CSD	\$0.00	\$210,035.00	\$210,035.00
Forest City CSD	\$2,573,000.00	\$3,110,000.00	\$5,683,000.00
Fort Madison CSD	\$0.00	\$0.00	\$0.00
Fredericksburg CSD	\$0.00	\$410,000.00	\$410,000.00
Fremont - Mills CSD	\$0.00	\$2,235,000.00	\$2,235,000.00
Fremont CSD	\$0.00	\$1,020,000.00	\$1,020,000.00
Ft Dodge CSD	\$0.00	\$4,285,000.00	\$4,285,000.00
Galva - Holstein CSD	\$0.00	\$3,605,000.00	\$3,605,000.00
Garner - Hayfield CSD	\$0.00	\$1,505,000.00	\$1,505,000.00
George- Little Rock CSD	\$0.00	\$0.00	\$0.00
Gilbert CSD	\$1,417,000.00	\$10,180,819.00	\$11,597,819.00
Gilmore City - Bradgate CSD	\$0.00	\$0.00	\$0.00
Gladbrook - Reinbeck CSD	\$0.00	\$850,000.00	\$850,000.00
Glenwood CSD	\$0.00	\$4,610,000.00	\$4,610,000.00
Glidden - Ralston CSD	\$0.00	\$2,275,000.00	\$2,275,000.00
Gmg CSD	\$148,000.00	\$3,240,000.00	\$3,388,000.00
Graettinger CSD	\$0.00	\$0.00	\$0.00
Great Prairie Area Education Agency	\$0.00	\$0.00	\$0.00
Greene CSD	\$0.00	\$3,495,000.00	\$3,495,000.00
Grinnell - Newburg CSD	\$0.00	\$14,745,000.00	\$14,745,000.00
Griswold CSD	\$0.00	\$245,000.00	\$245,000.00
Grundy Center CSD	\$0.00	\$2,715,000.00	\$2,715,000.00
Guthrie Center CSD	\$0.00	\$705,000.00	\$705,000.00
Hamburg CSD	\$512,000.00	\$0.00	\$512,000.00
Hampton - Dumont CSD	\$2,343,000.00	\$10,125,000.00	\$12,468,000.00
Harlan CSD	\$0.00	\$3,328,650.00	\$3,328,650.00
Harmony CSD	\$1,435,000.00	\$2,892,139.00	\$4,327,139.00
Harris - Lake Park CSD	\$0.00	\$4,575,000.00	\$4,575,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Hartley - Melvin - Sanborn CSD	\$0.00	\$2,270,000.00	\$2,270,000.00
Highland CSD	\$1,233,000.00	\$3,265,387.00	\$4,498,387.00
Hinton CSD	\$0.00	\$1,390,000.00	\$1,390,000.00
HLV CSD	\$0.00	\$0.00	\$0.00
Howard - Winneshiek CSD	\$0.00	\$4,235,000.00	\$4,235,000.00
Hubbard - Radcliffe CSD	\$0.00	\$21,068.00	\$21,068.00
Hudson CSD	\$805,000.00	\$3,925,000.00	\$4,730,000.00
Humboldt CSD	\$0.00	\$1,116,090.00	\$1,116,090.00
IKM CSD	\$221,000.00	\$0.00	\$221,000.00
Independence CSD	\$1,716,000.00	\$390,000.00	\$2,106,000.00
Indianola CSD	\$2,481,000.00	\$9,419,422.00	\$11,900,422.00
Interstate 35 CSD	\$1,675,000.00	\$5,070,000.00	\$6,745,000.00
Iowa City CSD	\$0.00	\$36,445,000.00	\$36,445,000.00
Iowa Falls CSD	\$0.00	\$2,000,000.00	\$2,000,000.00
Iowa Valley CSD	\$1,428,000.00	\$2,890,000.00	\$4,318,000.00
Janesville CSD	\$530,000.00	\$0.00	\$530,000.00
Jefferson - Scranton CSD	\$1,981,000.00	\$2,028,494.00	\$4,009,494.00
Jesup CSD	\$0.00	\$4,655,000.00	\$4,655,000.00
Johnston CSD	\$0.00	\$59,025,000.00	\$59,025,000.00
Keokuk CSD	\$752,000.00	\$11,100,000.00	\$11,852,000.00
Keota CSD	\$0.00	\$3,010,000.00	\$3,010,000.00
Kingsley Pierson CSD	\$320,000.00	\$3,800,000.00	\$4,120,000.00
Knoxville CSD	\$0.00	\$4,845,000.00	\$4,845,000.00
Lake Mills CSD	\$1,719,000.00	\$1,495,000.00	\$3,214,000.00
Lamoni CSD	\$0.00	\$425,000.00	\$425,000.00
Laurens - Marathon CSD	\$0.00	\$1,055,000.00	\$1,055,000.00
Lawton - Bronson CSD	\$0.00	\$3,621,540.00	\$3,621,540.00
Le Mars CSD	\$0.00	\$734,172.00	\$734,172.00
Lenox CSD	\$0.00	\$4,230,000.00	\$4,230,000.00
Lewis Central CSD	\$0.00	\$15,640,000.00	\$15,640,000.00
Lineville - Clio CSD	\$395,000.00	\$945,000.00	\$1,340,000.00
Linn - Mar CSD	\$0.00	\$35,200,000.00	\$35,200,000.00
Lisbon CSD	\$610,000.00	\$2,645,000.00	\$3,255,000.00
Logan Magnolia CSD	\$825,000.00	\$3,730,000.00	\$4,555,000.00
Lone Tree CSD	\$0.00	\$3,240,000.00	\$3,240,000.00
Louisa - Muscatine CSD	\$0.00	\$3,070,000.00	\$3,070,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Lu Verne CSD	\$144,000.00	\$0.00	\$144,000.00
Lynnville - Sully CSD	\$999,000.00	\$2,715,000.00	\$3,714,000.00
Madrid Community School District	\$972,000.00	\$1,620,000.00	\$2,592,000.00
Malvern CSD	\$0.00	\$127,770.00	\$127,770.00
Manning CSD	\$886,000.00	\$0.00	\$886,000.00
Manson Northwest Webster CSD	\$1,217,000.00	\$0.00	\$1,217,000.00
Maple Valley CSD	\$609,000.00	\$5,030,000.00	\$5,639,000.00
Maquoketa CSD	\$1,537,000.00	\$1,085,000.00	\$2,622,000.00
Maquoketa Valley CSD	\$0.00	\$6,030,000.00	\$6,030,000.00
Marcus - Meriden - Cleghorn CSD	\$319,000.00	\$0.00	\$319,000.00
Marion Independent School District	\$2,008,000.00	\$5,426,302.00	\$7,434,302.00
Marshalltown CSD	\$4,198,000.00	\$26,287,000.00	\$30,485,000.00
Martensdale St Marys CSD	\$977,000.00	\$2,665,000.00	\$3,642,000.00
Mason City CSD	\$0.00	\$23,700,000.00	\$23,700,000.00
Mediapolis CSD	\$1,870,000.00	\$2,230,000.00	\$4,100,000.00
Melcher Dallas CSD	\$1,234,000.00	\$1,825,000.00	\$3,059,000.00
Meservey - Thornton CSD *	\$0.00	\$185,000.00	\$185,000.00
MFL MarMac CSD	\$0.00	\$817,388.25	\$817,388.25
Mid - Prairie CSD	\$0.00	\$3,795,000.00	\$3,795,000.00
Midland CSD	\$1,798,000.00	\$0.00	\$1,798,000.00
Missouri Valley CSD	\$379,000.00	\$3,470,000.00	\$3,849,000.00
Moc - Floyd Valley CSD	\$575,000.00	\$1,665,000.00	\$2,240,000.00
Montezuma CSD	\$1,317,000.00	\$0.00	\$1,317,000.00
Monticello CSD	\$0.00	\$6,260,000.00	\$6,260,000.00
Moravia CSD	\$0.00	\$645,000.00	\$645,000.00
Mormon Trail CSD	\$0.00	\$1,105,000.00	\$1,105,000.00
Morning Sun CSD	\$574,000.00	\$0.00	\$574,000.00
Moulton Udell CSD	\$559,000.00	\$0.00	\$559,000.00
Mount Ayr CSD	\$1,388,000.00	\$209,768.77	\$1,597,768.77
Mount Vernon CSD	\$0.00	\$8,685,000.00	\$8,685,000.00
Mt Pleasant CSD	\$3,260,000.00	\$7,915,487.00	\$11,175,487.00
Murray CSD	\$0.00	\$595,000.00	\$595,000.00
Muscatine CSD	\$0.00	\$760,000.00	\$760,000.00
Nashua - Plainfield CSD	\$378,000.00	\$0.00	\$378,000.00
Nevada CSD	\$0.00	\$7,389,323.25	\$7,389,323.25
New Hampton CSD	\$1,281,000.00	\$2,910,000.00	\$4,191,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
New London CSD	\$0.00	\$0.00	\$0.00
New Market CSD *	\$217,000.00	\$0.00	\$217,000.00
Newell - Fonda CSD	\$0.00	\$0.00	\$0.00
Newton CSD	\$0.00	\$21,780,000.00	\$21,780,000.00
Nishna Valley CSD	\$0.00	\$2,885,000.00	\$2,885,000.00
Nodaway Valley CSD	\$0.00	\$2,490,000.00	\$2,490,000.00
Nora Springs - Rock Falls CSD	\$188,000.00	\$765,000.00	\$953,000.00
North - Linn CSD	\$0.00	\$3,080,000.00	\$3,080,000.00
North Cedar CSD	\$0.00	\$8,990,000.00	\$8,990,000.00
North Central CSD	\$415,000.00	\$2,680,000.00	\$3,095,000.00
North Fayette CSD	\$2,080,000.00	\$1,815,000.00	\$3,895,000.00
North Iowa CSD	\$897,000.00	\$2,930,000.00	\$3,827,000.00
North Kossuth CSD	\$0.00	\$830,000.00	\$830,000.00
North Mahaska CSD	\$0.00	\$2,765,000.00	\$2,765,000.00
North Polk CSD	\$0.00	\$5,505,000.00	\$5,505,000.00
North Scott CSD	\$1,976,000.00	\$8,110,000.00	\$10,086,000.00
North Tama County CSD	\$0.00	\$42,000.00	\$42,000.00
North Winneshiek CSD	\$0.00	\$860,000.00	\$860,000.00
Northeast CSD	\$0.00	\$3,220,000.00	\$3,220,000.00
Northeast Hamilton CSD	\$0.00	\$0.00	\$0.00
Northwest AEA	\$799,000.00	\$0.00	\$799,000.00
Northwood - Kensett CSD	\$196,000.00	\$2,750,000.00	\$2,946,000.00
Norwalk CSD	\$825,000.00	\$17,250,000.00	\$18,075,000.00
Odebolt - Arthur CSD	\$304,000.00	\$0.00	\$304,000.00
Oelwein CSD	\$0.00	\$3,072,000.00	\$3,072,000.00
Ogden CSD	\$0.00	\$3,915,000.00	\$3,915,000.00
Okoboji CSD	\$0.00	\$4,535,000.00	\$4,535,000.00
Olin CSD	\$375,000.00	\$545,000.00	\$920,000.00
Orient - Macksburg CSD	\$190,000.00	\$585,000.00	\$775,000.00
Osage CSD	\$455,000.00	\$705,000.00	\$1,160,000.00
Oskaloosa CSD	\$3,410,000.00	\$21,210,000.00	\$24,620,000.00
Ottumwa CSD	\$0.00	\$7,280,000.00	\$7,280,000.00
Panorama CSD	\$446,000.00	\$3,960,000.00	\$4,406,000.00
Paton - Churdan CSD	\$0.00	\$10,314.00	\$10,314.00
PCM CSD	\$0.00	\$1,615,000.00	\$1,615,000.00
Pekin CSD	\$729,555.94	\$360,000.00	\$1,089,555.94

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Pella CSD	\$0.00	\$20,280,000.00	\$20,280,000.00
Perry CSD	\$3,425,000.00	\$12,795,000.00	\$16,220,000.00
Pleasant Valley CSD	\$0.00	\$0.00	\$0.00
Pleasantville CSD *	\$1,000,000.00	\$1,305,000.00	\$2,305,000.00
Pocahontas CSD	\$0.00	\$0.00	\$0.00
Pomeroy - Palmer CSD	\$0.00	\$0.00	\$0.00
Postville CSD	\$1,449,000.00	\$2,256,753.00	\$3,705,753.00
Prairie Valley CSD	\$0.00	\$1,420,000.00	\$1,420,000.00
Prescott CSD	\$0.00	\$0.00	\$0.00
Preston CSD	\$0.00	\$0.00	\$0.00
Red Oak CSD	\$0.00	\$8,730,000.00	\$8,730,000.00
Remsen - Union CSD	\$0.00	\$1,770,000.00	\$1,770,000.00
Riceville CSD	\$0.00	\$0.00	\$0.00
River Valley CSD	\$0.00	\$4,640,000.00	\$4,640,000.00
Riverside CSD	\$543,000.00	\$0.00	\$543,000.00
Rock Valley CSD	\$0.00	\$0.00	\$0.00
Rockwell - Swaledale CSD	\$0.00	\$1,950,000.00	\$1,950,000.00
Rockwell City - Lytton CSD	\$0.00	\$0.00	\$0.00
Roland - Story CSD	\$0.00	\$6,095,000.00	\$6,095,000.00
Rudd Rockford Marble Rock CSD	\$0.00	\$880,000.00	\$880,000.00
Russell CSD *	\$549,000.00	\$0.00	\$549,000.00
Ruthven - Ayrshire CSD	\$0.00	\$0.00	\$0.00
Sac CSD	\$723,000.00	\$0.00	\$723,000.00
Saydel CSD	\$0.00	\$10,755,000.00	\$10,755,000.00
Schaller - Crestland CSD	\$753,000.00	\$0.00	\$753,000.00
Schleswig CSD	\$0.00	\$0.00	\$0.00
Sentral CSD	\$0.00	\$640,000.00	\$640,000.00
Sergeant Bluff - Luton CSD	\$1,162,000.00	\$7,980,000.00	\$9,142,000.00
Seymour CSD	\$0.00	\$455,000.00	\$455,000.00
Sheffield Chapin Meservey Thornton Comm. School *	\$448,000.00	\$2,005,864.84	\$2,453,864.84
Sheffield Chapin Meservey Thornton Community School District	\$0.00	\$0.00	\$0.00
Sheldon CSD	\$463,000.00	\$6,230,000.00	\$6,693,000.00
Shenandoah CSD	\$0.00	\$8,245,000.00	\$8,245,000.00
Sibley - Ocheyedan CSD	\$574,000.00	\$2,745,000.00	\$3,319,000.00
Sidney CSD	\$1,162,000.00	\$2,849,190.00	\$4,011,190.00
Sigourney CSD	\$0.00	\$995,000.00	\$995,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Sioux Center CSD	\$537,000.00	\$5,592,565.00	\$6,129,565.00
Sioux Central CSD	\$0.00	\$3,965,693.01	\$3,965,693.01
Sioux City CSD	\$0.00	\$34,005,234.00	\$34,005,234.00
Solon CSD	\$1,159,000.00	\$8,875,000.00	\$10,034,000.00
South Hamilton CSD	\$0.00	\$3,700,000.00	\$3,700,000.00
South O'Brien CSD	\$383,000.00	\$3,135,000.00	\$3,518,000.00
South Page CSD	\$221,000.00	\$230,000.00	\$451,000.00
South Tama Co CSD	\$0.00	\$9,000,000.00	\$9,000,000.00
South Winneshiek CSD	\$0.00	\$1,005,000.00	\$1,005,000.00
Southeast Polk CSD	\$0.00	\$12,220,000.00	\$12,220,000.00
Southeast Warren CSD	\$600,000.00	\$3,245,000.00	\$3,845,000.00
Southeast Webster CSD *	\$0.00	\$410,000.00	\$410,000.00
Southeast Webster-Grand	\$0.00	\$0.00	\$0.00
Southern Cal CSD	\$0.00	\$0.00	\$0.00
Spencer CSD	\$913,000.00	\$9,900,000.00	\$10,813,000.00
Spirit Lake CSD	\$0.00	\$12,596,457.00	\$12,596,457.00
Springville CSD	\$0.00	\$1,075,000.00	\$1,075,000.00
St Ansgar CSD	\$727,000.00	\$2,390,000.00	\$3,117,000.00
Stanton CSD	\$0.00	\$205,000.00	\$205,000.00
Starmont CSD	\$1,080,000.00	\$2,695,000.00	\$3,775,000.00
Storm Lake CSD	\$3,362,000.00	\$2,250,000.00	\$5,612,000.00
Stratford CSD	\$0.00	\$1,175,000.00	\$1,175,000.00
Sumner CSD	\$0.00	\$0.00	\$0.00
Terrill Community School	\$0.00	\$0.00	\$0.00
Tipton CSD	\$1,151,000.00	\$5,150,000.00	\$6,301,000.00
Titonka Consolidated CSD	\$0.00	\$0.00	\$0.00
Treynor CSD	\$0.00	\$5,005,000.00	\$5,005,000.00
Tri - Center CSD	\$0.00	\$2,033,348.46	\$2,033,348.46
Tri - County CSD	\$180,000.00	\$1,705,000.00	\$1,885,000.00
Tripoli Community School District	\$0.00	\$0.00	\$0.00
Turkey Valley CSD	\$572,000.00	\$342,320.43	\$914,320.43
Twin Cedars CSD	\$521,000.00	\$1,015,000.00	\$1,536,000.00
Twin Rivers CSD	\$0.00	\$279,879.38	\$279,879.38
Underwood CSD	\$0.00	\$0.00	\$0.00
Union CSD	\$2,463,000.00	\$1,265,000.00	\$3,728,000.00
United CSD	\$0.00	\$0.00	\$0.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Urbandale CSD	\$0.00	\$21,205,000.00	\$21,205,000.00
Valley CSD	\$0.00	\$1,770,000.00	\$1,770,000.00
Van Buren CSD	\$626,000.00	\$2,252,358.00	\$2,878,358.00
Van Meter CSD	\$0.00	\$6,411,965.00	\$6,411,965.00
Ventura CSD	\$625,000.00	\$1,024,424.00	\$1,649,424.00
Villisca CSD	\$0.00	\$2,900,000.00	\$2,900,000.00
Vinton - Shellsburg CSD	\$900,000.00	\$15,625,000.00	\$16,525,000.00
Waco CSD	\$713,000.00	\$3,525,000.00	\$4,238,000.00
Walnut CSD	\$956,000.00	\$1,415,000.00	\$2,371,000.00
Wapello CSD	\$511,000.00	\$1,060,707.50	\$1,571,707.50
Wapsie Valley CSD	\$618,000.00	\$1,522,000.00	\$2,140,000.00
Washington CSD	\$2,042,000.00	\$1,000,000.00	\$3,042,000.00
Waterloo CSD	\$0.00	\$0.00	\$0.00
Waukee CSD	\$0.00	\$56,675,000.00	\$56,675,000.00
Waverly - Shell Rock CSD	\$0.00	\$1,540,000.00	\$1,540,000.00
Wayne CSD	\$1,153,000.00	\$1,690,000.00	\$2,843,000.00
Webster City CSD	\$0.00	\$4,690,000.00	\$4,690,000.00
West Bend - Mallard CSD	\$513,000.00	\$0.00	\$513,000.00
West Branch CSD	\$289,000.00	\$0.00	\$289,000.00
West Burlington CSD	\$1,603,000.00	\$3,775,000.00	\$5,378,000.00
West Central CSD	\$294,000.00	\$0.00	\$294,000.00
West Central Valley CSD	\$0.00	\$0.00	\$0.00
West Delaware County CSD	\$0.00	\$22,427.87	\$22,427.87
West Des Moines CSD	\$0.00	\$30,685,000.00	\$30,685,000.00
West Hancock CSD	\$2,129,000.00	\$6,355,643.00	\$8,484,643.00
West Harrison CSD	\$1,463,000.00	\$2,640,000.00	\$4,103,000.00
West Liberty CSD	\$0.00	\$7,785,000.00	\$7,785,000.00
West Lyon CSD	\$0.00	\$3,650,000.00	\$3,650,000.00
West Marshall CSD	\$0.00	\$2,315,000.00	\$2,315,000.00
West Monona CSD	\$2,144,000.00	\$958,684.00	\$3,102,684.00
West Sioux CSD	\$1,272,000.00	\$5,311,500.00	\$6,583,500.00
Western Dubuque Co CSD	\$4,950,000.00	\$16,485,000.00	\$21,435,000.00
Westwood CSD	\$276,000.00	\$3,185,000.00	\$3,461,000.00
Whiting CSD	\$703,000.00	\$825,000.00	\$1,528,000.00
Williamsburg CSD	\$989,000.00	\$1,336,041.00	\$2,325,041.00
Wilton CSD	\$0.00	\$2,500,000.00	\$2,500,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
Winfield - Mt Union CSD	\$0.00	\$886,678.00	\$886,678.00
Winterset Community School District	\$849,000.00	\$3,045,000.00	\$3,894,000.00
WLVA CSD	\$0.00	\$0.00	\$0.00
Woden - Crystal Lake CSD	\$500,000.00	\$366,525.00	\$866,525.00
Woodbine CSD	\$1,320,000.00	\$3,235,000.00	\$4,555,000.00
Woodbury Central CSD	\$696,000.00	\$980,000.00	\$1,676,000.00
Woodward - Granger CSD	\$1,723,000.00	\$4,355,000.00	\$6,078,000.00
Total for Schools/AEA's	\$210,044,927.57	\$1,558,883,878.51	\$1,768,928,806.08
State Agencies			
1st Judicial Dist, Dept. Of Correct	\$0.00	\$0.00	\$0.00
2nd Judicial District	\$0.00	\$0.00	\$0.00
3rd Judicial District	\$0.00	\$1,085,000.00	\$1,085,000.00
4th Judicial District	\$0.00	\$0.00	\$0.00
5th Judicial District Dept. of Correctional Servic	\$0.00	\$235,000.00	\$235,000.00
6th Judicial District	\$0.00	\$776,890.00	\$776,890.00
7th Judicial District	\$0.00	\$0.00	\$0.00
8th Judicial District	\$0.00	\$0.00	\$0.00
Dept Of General Services - ICN *	\$0.00	\$0.00	\$0.00
Iowa Department Of Transportation	\$0.00	\$0.00	\$0.00
Iowa Dept Commerce - Alcoholic Beverages Division	\$0.00	\$0.00	\$0.00
School Infrastructure	\$0.00	\$37,875,000.00	\$37,875,000.00
Treasurer Of State	\$0.00	\$0.00	\$0.00
Treasurer: Correctional Facility Revenue Bonds	\$0.00	\$64,270,000.00	\$64,270,000.00
Underground Storage Tank Fund	\$0.00	\$53,850,000.00	\$53,850,000.00
Vision Iowa	\$0.00	\$168,745,000.00	\$168,745,000.00
Total for State Agencies	\$0.00	\$326,836,890.00	\$326,836,890.00
State Authorities			
Honey Creek Park Authority	\$0.00	\$0.00	\$0.00
Iowa Agricultural Develop Authority	\$0.00	\$0.00	\$0.00
Iowa Finance Authority	\$0.00	\$823,025,000.00	\$823,025,000.00
Iowa Higher Education Loan Authority	\$0.00	\$35,910,000.00	\$35,910,000.00
Iowa Lottery Authority	\$0.00	\$7,500,000.00	\$7,500,000.00
Iowa Railway Finance Authority - IDOT	\$0.00	\$0.00	\$0.00
Iowa State Fair Authority	\$0.00	\$0.00	\$0.00
Tobacco Settlement Authority	\$0.00	\$639,460,000.00	\$639,460,000.00
Total for State Authorities	\$0.00	\$1,505,895,000.00	\$1,505,895,000.00

* Denotes entity did not report for the fiscal year 2005.

2005 OUTSTANDING OBLIGATIONS DETAIL

Name	Short Term/Anticipatory	All Other Special Issues	Total Outstanding Debt 06/30/2005
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* Denotes entity did not report for the fiscal year 2005.