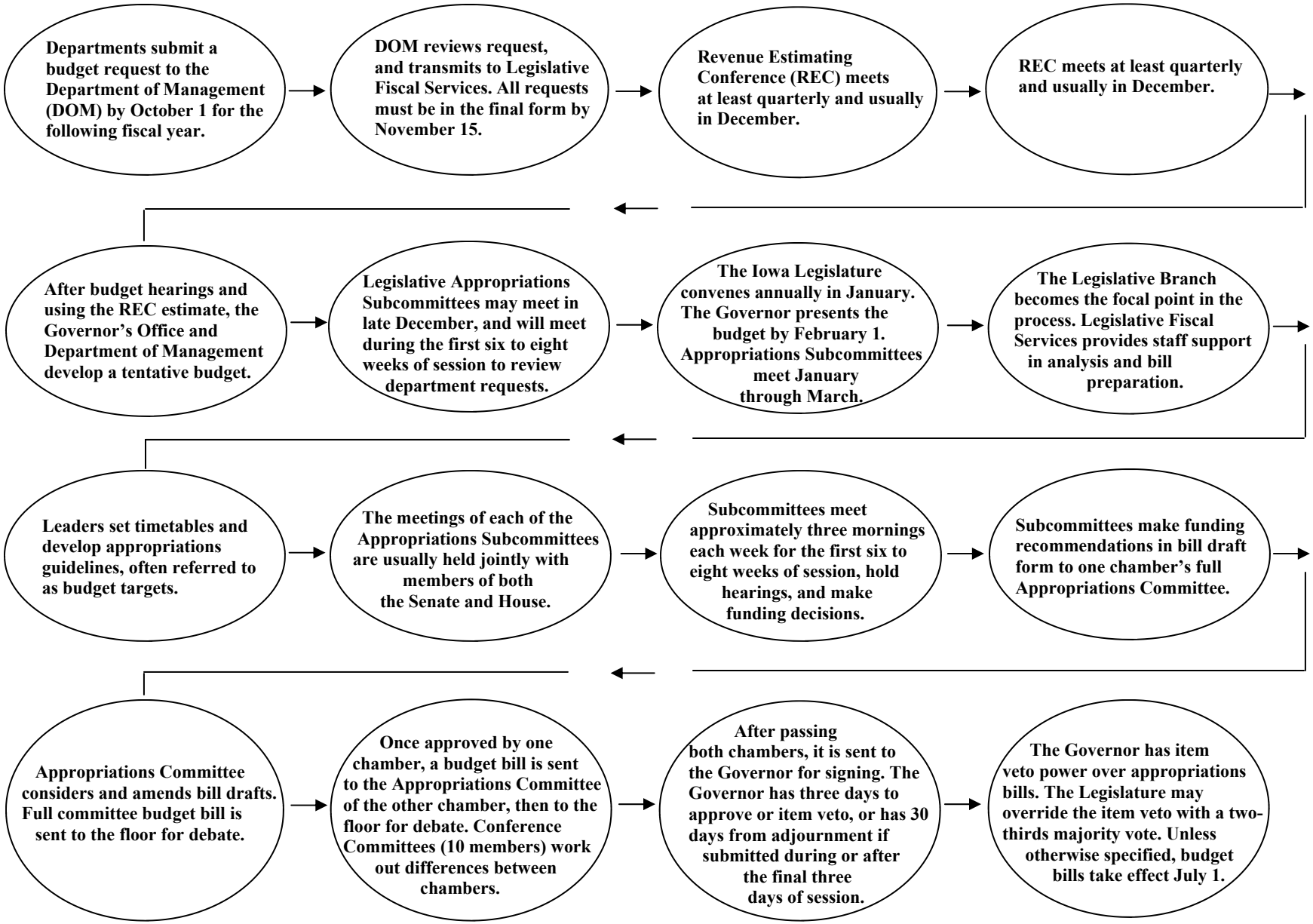State of Iowa Appropriations Process