

STATISTICAL
SECTION



STATE OF IOWA
STATISTICAL SECTION
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This part of the State of Iowa's annual comprehensive 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 Annual Comprehensive Financial Reports for the relevant year.



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

Schedule 1

	Fiscal Year									
	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019	2020 ⁽⁴⁾	2021	2022 ⁽⁵⁾
Governmental activities										
Net investment in capital assets	\$ 7,579,657	\$ 7,960,096	\$ 8,360,410	\$ 8,751,926	\$ 9,242,231	\$ 9,775,608	\$ 10,186,385	\$ 10,738,785	\$ 11,324,737	\$ 11,834,025
Restricted	1,085,008	1,064,266	855,856	922,557	941,514	941,197	1,004,597	924,880	880,011	1,237,588
Unrestricted	525,989	413,880	(515,129)	(808,123)	(999,603)	(1,013,268)	(522,156)	(65,977)	1,203,788	3,373,160
Total governmental activities net position	\$ 9,190,654	\$ 9,438,242	\$ 8,701,137	\$ 8,866,360	\$ 9,184,142	\$ 9,703,537	\$ 10,668,826	\$ 11,597,688	\$ 13,408,536	\$ 16,444,773
Business-type activities										
Net investment in capital assets	\$ 2,700,019	\$ 2,916,998	\$ 3,224,968	\$ 3,600,966	\$ 3,858,357	\$ 3,981,137	\$ 4,101,636	\$ 4,247,671	\$ 4,226,846	\$ 4,224,005
Restricted	1,538,055	1,662,891	1,713,840	1,788,374	1,864,113	1,894,868	2,001,983	2,149,841	2,207,634	2,387,524
Unrestricted	1,734,657	1,921,118	1,861,341	1,816,683	1,768,131	1,845,650	2,057,362	2,125,751	2,632,441	3,009,690
Total business-type activities net position	\$ 5,972,731	\$ 6,501,007	\$ 6,800,149	\$ 7,206,023	\$ 7,490,601	\$ 7,721,655	\$ 8,160,981	\$ 8,523,263	\$ 9,066,921	\$ 9,621,219
Primary government										
Net investment in capital assets	\$ 10,279,676	\$ 10,877,094	\$ 11,585,378	\$ 12,352,892	\$ 13,100,588	\$ 13,756,745	\$ 14,288,021	\$ 14,986,456	\$ 15,551,583	\$ 16,058,030
Restricted	2,623,063	2,727,157	2,569,696	2,710,931	2,805,627	2,836,065	3,006,580	3,074,721	3,087,645	3,625,112
Unrestricted	2,260,646	2,334,998	1,346,212	1,008,560	768,528	832,382	1,535,206	2,059,774	3,836,229	6,382,850
Total primary government net position	\$ 15,163,385	\$ 15,939,249	\$ 15,501,286	\$ 16,072,383	\$ 16,674,743	\$ 17,425,192	\$ 18,829,807	\$ 20,120,951	\$ 22,475,457	\$ 26,065,992

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

(2) - 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.

(3) - 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.

(4) - Fiscal Year 2020 reflects the implementation of GASB No. 84; fiscal year 2019 was not restated.

(5) - Fiscal Year 2022 reflects the implementation of GASB No. 87; fiscal year 2021 was not restated.

STATE OF IOWA
Changes in Net Position

Schedule 2

For the Last Ten Fiscal Years

(Accrual Basis of Accounting Expressed in Thousands)

	Fiscal Year									
	2013 ⁽¹⁾	2014	2015	2016	2017	2018 ⁽²⁾	2019	2020 ⁽³⁾	2021	2022 ⁽⁴⁾
Expenses										
Governmental activities:										
Administration & regulation	\$ 1,385,398	\$ 1,436,485	\$ 1,595,922	\$ 1,799,186	\$ 1,864,959	\$ 1,862,199	\$ 1,902,217	\$ 2,077,536	\$ 2,500,552	\$ 2,554,450
Education	3,582,770	3,749,195	3,909,866	4,005,597	4,162,360	4,185,133	4,244,257	4,418,383	4,839,703	5,135,794
Health & human rights	420,844	423,723	422,677	436,330	445,057	435,776	434,416	455,753	565,016	632,371
Human services	5,509,926	5,757,061	6,463,802	6,708,824	6,585,944	6,772,755	7,103,013	7,687,332	8,497,262	9,427,716
Justice & public defense	1,095,300	1,255,597	1,202,362	1,097,646	1,041,523	999,154	997,681	1,136,219	1,207,698	1,227,878
Economic development	186,948	159,964	158,632	144,472	157,288	133,810	132,911	140,858	173,455	172,216
Transportation	1,149,919	1,236,035	1,340,548	1,321,540	1,396,315	1,419,426	1,446,090	1,354,468	1,367,551	1,384,872
Agriculture & natural resources	219,948	219,159	223,916	227,612	233,883	224,382	230,063	238,515	268,107	232,102
Interest expense	99,311	95,312	92,011	90,105	79,424	78,773	76,984	65,434	58,436	34,783
Total governmental activities expenses	13,650,364	14,332,531	15,409,736	15,831,312	15,966,753	16,111,408	16,567,632	17,574,498	19,477,780	20,802,182
Business-type activities:										
University Funds	3,960,727	4,156,145	4,339,376	4,580,247	4,843,267	5,052,039	5,232,658	5,349,571	5,600,805	5,941,995
Unemployment Benefits Fund	554,883	439,937	396,842	416,582	430,068	384,371	361,076	2,234,620	2,353,780	305,047
Other	257,011	260,564	264,092	273,939	285,205	294,471	309,649	334,712	372,382	385,653
Total business-type activities expenses	4,772,621	4,856,646	5,000,310	5,270,768	5,558,540	5,730,881	5,903,383	7,918,903	8,326,967	6,632,695
Total primary government expenses	\$ 18,422,985	\$ 19,189,177	\$ 20,410,046	\$ 21,102,080	\$ 21,525,293	\$ 21,842,289	\$ 22,471,015	\$ 25,493,401	\$ 27,804,747	\$ 27,434,877
Program revenues										
Governmental activities:										
Charges for services:										
Administration & regulation	\$ 1,099,289	\$ 1,061,265	\$ 1,064,230	\$ 1,106,530	\$ 1,118,233	\$ 1,103,732	\$ 1,135,177	\$ 1,038,168	\$ 1,131,855	\$ 1,409,055
Education	21,787	18,057	20,656	17,374	17,714	26,308	20,003	12,936	20,311	22,421
Health & human rights	68,865	69,159	80,767	77,168	75,320	75,204	75,144	80,002	78,464	44,581
Human services	438,915	519,909	544,631	550,432	823,549	772,301	732,181	829,034	711,411	802,786
Justice & public defense	89,888	106,730	95,952	97,638	97,779	116,771	108,876	90,690	137,035	92,661
Economic development	3,864	3,374	1,749	2,049	1,739	1,662	4,392	1,269	4,823	13,065
Transportation	106,081	122,683	100,322	79,955	100,598	168,402	143,928	106,007	92,727	104,714
Agriculture & natural resources	78,476	79,777	72,634	86,807	72,052	76,734	84,729	80,161	92,937	94,419
Operating grants & contributions	4,619,136	4,905,617	5,349,944	5,500,402	5,194,216	5,251,400	5,646,598	6,950,835	8,491,371	9,453,411
Capital grants & contributions	426,350	472,885	501,378	440,783	503,121	509,091	448,902	544,550	520,257	596,862
Total governmental activities program revenues	6,952,651	7,359,456	7,832,263	7,959,138	8,004,321	8,101,605	8,399,930	9,733,652	11,281,191	12,633,975
Business-type activities:										
Charges for services:										
University Funds	2,687,569	2,845,788	3,037,054	3,273,055	3,390,227	3,639,063	3,865,376	3,869,117	4,021,078	4,645,065
Unemployment Benefits Fund	543,535	471,738	410,209	448,914	493,643	427,407	409,293	416,798	413,464	457,628
Other	342,596	355,988	366,129	378,533	391,346	403,102	428,109	459,798	511,758	530,711
Operating grants & contributions	848,672	783,036	746,633	777,368	801,120	798,834	808,427	2,283,904	2,563,073	1,101,038
Capital grants & contributions	61,948	90,263	173,150	101,682	57,588	15,131	71,706	31,680	33,205	40,067
Total business-type activities program revenues	4,484,320	4,546,813	4,733,175	4,979,552	5,133,924	5,283,537	5,582,911	7,061,297	7,542,578	6,774,509
Total primary government program revenues	\$ 11,436,971	\$ 11,906,269	\$ 12,565,438	\$ 12,938,690	\$ 13,138,245	\$ 13,385,142	\$ 13,982,841	\$ 16,794,949	\$ 18,823,769	\$ 19,408,484
Net (expense) revenue										
Governmental activities	\$ (6,697,713)	\$ (6,973,075)	\$ (7,577,473)	\$ (7,872,174)	\$ (7,962,432)	\$ (8,009,803)	\$ (8,167,702)	\$ (7,840,846)	\$ (8,196,589)	\$ (8,168,207)
Business-type activities	(288,301)	(309,833)	(267,135)	(291,216)	(424,616)	(447,344)	(320,472)	(857,606)	(784,389)	141,814
Total primary government net expense	\$ (6,986,014)	\$ (7,282,908)	\$ (7,844,608)	\$ (8,163,390)	\$ (8,387,048)	\$ (8,457,147)	\$ (8,488,174)	\$ (8,698,452)	\$ (8,980,978)	\$ (8,026,393)

(continued on next page)

STATE OF IOWA
Changes in Net Position

Schedule 2

For the Last Ten Fiscal Years

(Accrual Basis of Accounting Expressed in Thousands)

(continued)

	Fiscal Year									
	2013 ⁽¹⁾	2014	2015	2016	2017	2018 ⁽²⁾	2019	2020 ⁽³⁾	2021	2022 ⁽⁴⁾
General revenues & other changes in net position										
Governmental activities:										
Personal income tax	\$ 3,446,857	\$ 3,206,504	\$ 3,456,503	\$ 3,542,419	\$ 3,637,895	\$ 3,862,624	\$ 4,078,355	\$ 3,945,877	\$ 4,224,590	\$ 4,956,099
Corporate income tax	428,991	387,232	464,121	374,559	432,056	443,698	529,969	634,508	799,466	866,690
Sales & use tax	2,509,817	2,625,302	2,670,084	2,758,405	2,793,825	2,850,789	2,989,537	3,121,580	3,510,049	3,722,192
Other tax	759,681	756,237	771,702	803,003	791,607	773,204	828,992	812,882	902,673	966,620
Motor fuel tax restricted for transportation purposes	438,009	446,449	524,569	677,999	674,603	671,936	665,799	670,238	673,745	701,247
Road use tax restricted for transportation purposes	307,821	322,470	346,901	360,993	371,361	374,701	381,003	382,757	444,548	466,322
Unrestricted investment earnings (loss)	6,240	21,406	19,175	22,156	16,257	29,730	75,371	55,748	14,595	(66,456)
Other	29,746	35,357	36,680	35,013	38,369	50,091	72,097	68,188	129,563	67,256
Gain on sale of assets	871	1,011	1,401	1,197	2,260	804	1,250	1,141	1,920	1,368
Loss on extinguishment of debt	-	(5,679)	-	-	-	-	-	-	-	-
Special items - disposal of operations	5,728	-	-	-	-	-	-	-	-	-
Transfers	(500,210)	(575,626)	(534,103)	(538,347)	(478,019)	(515,933)	(489,382)	(968,910)	(693,712)	(476,480)
Total governmental activities	\$ 7,433,551	\$ 7,220,663	\$ 7,757,033	\$ 8,037,397	\$ 8,280,214	\$ 8,541,644	\$ 9,132,991	\$ 8,724,009	\$ 10,007,437	\$ 11,204,858
Business-type activities:										
Other tax	\$ 7,463	\$ 7,527	\$ 7,765	\$ 7,649	\$ 8,078	\$ 8,167	\$ 8,220	\$ 8,348	\$ 11,008	\$ 8,112
Unrestricted investment earnings (loss)	109,987	186,857	46,888	78,133	162,438	110,237	190,955	162,806	473,811	(230,455)
Other	67,096	68,072	57,303	68,961	60,590	59,863	71,220	70,118	149,487	162,381
Gain on sale of assets	78	27	20	4,000	69	658	21	-	29	99
Special items - change in OPEB	-	-	-	-	-	465,008	-	-	-	-
Extraordinary items - impairment of assets & other	(2,580)	-	-	-	-	-	-	-	-	-
Transfers	500,210	575,626	534,103	538,347	478,019	515,933	489,382	968,910	693,712	476,480
Total business-type activities	\$ 682,254	\$ 838,109	\$ 646,079	\$ 697,090	\$ 709,194	\$ 1,159,866	\$ 759,798	\$ 1,210,182	\$ 1,328,047	\$ 416,617
Change in net position										
Governmental activities	\$ 735,838	\$ 247,588	\$ 179,560	\$ 165,223	\$ 317,782	\$ 531,841	\$ 965,289	\$ 883,163	\$ 1,810,848	\$ 3,036,651
Business-type activities	393,953	528,276	378,944	405,874	284,578	712,522	439,326	352,576	543,658	558,431
Total primary government	\$ 1,129,791	\$ 775,864	\$ 558,504	\$ 571,097	\$ 602,360	\$ 1,244,363	\$ 1,404,615	\$ 1,235,739	\$ 2,354,506	\$ 3,595,082

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

(2) - 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.

(3) - Fiscal Year 2020 reflects the implementation of GASB No. 84; fiscal year 2019 was not restated.

(4) - Fiscal Year 2022 reflects the implementation of GASB No. 87; fiscal year 2021 was not restated.

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									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	\$ 43,138	\$ 41,248	\$ 44,528	\$ 44,917	\$ 46,445	\$ 52,577	\$ 53,235	\$ 99,455	\$ 122,285	\$ 106,487
Spendable:										
Restricted	1,017,927	1,045,227	861,583	835,913	883,016	807,570	810,448	769,625	679,646	3,243,677
Committed	2,145,980	1,912,518	1,676,632	1,323,878	1,274,404	1,335,606	1,784,658	2,140,303	3,348,953	2,978,044
Unassigned	(156,800)	(214,660)	(273,102)	(214,504)	(328,131)	(395,625)	(384,360)	(357,748)	(398,227)	(541,258)
Total General Fund	<u>\$ 3,050,245</u>	<u>\$ 2,784,333</u>	<u>\$ 2,309,641</u>	<u>\$ 1,990,204</u>	<u>\$ 1,875,734</u>	<u>\$ 1,800,128</u>	<u>\$ 2,263,981</u>	<u>\$ 2,651,635</u>	<u>\$ 3,752,657</u>	<u>\$ 5,786,950</u>
All other governmental funds										
Nonspendable	\$ 16,376	\$ 16,327	\$ 16,451	\$ 16,846	\$ 10,813	\$ 11,115	\$ 11,181	\$ 16,031	\$ 16,660	\$ 18,253
Spendable:										
Restricted	570,702 ⁽¹⁾	489,259 ⁽¹⁾	437,487 ⁽¹⁾	389,796 ⁽¹⁾	347,117 ⁽¹⁾	304,512 ⁽¹⁾	275,598 ⁽¹⁾	236,808 ⁽¹⁾	158,483 ⁽¹⁾	116,713 ⁽¹⁾
Committed	28,346	29,124	24,038	41,215	22,225	20,732	19,021	20,791	40,190	21,871
Unassigned	(410,619) ⁽¹⁾	(354,758) ⁽¹⁾	(305,015) ⁽¹⁾	(253,068) ⁽¹⁾	(201,706) ⁽¹⁾	(162,019) ⁽¹⁾	(123,345) ⁽¹⁾	(84,833) ⁽¹⁾	(43,590) ⁽¹⁾	(2,617) ⁽¹⁾
Total all other governmental funds	<u>\$ 204,805</u>	<u>\$ 179,952</u>	<u>\$ 172,961</u>	<u>\$ 194,789</u>	<u>\$ 178,449</u>	<u>\$ 174,340</u>	<u>\$ 182,455</u>	<u>\$ 188,797</u>	<u>\$ 171,743</u>	<u>\$ 154,220</u>

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

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

Schedule 4

(Modified Accrual Basis of Accounting Expressed in Thousands)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	\$ 8,456,345	\$ 8,414,849	\$ 8,917,337	\$ 9,263,248	\$ 9,503,731	\$ 9,846,473	\$ 10,307,880	\$ 10,380,464	\$ 11,314,249	\$ 12,325,647
Receipts from other entities	5,400,502	5,655,703	5,943,765	6,064,791	5,971,601	5,981,877	6,291,339	8,251,760	9,863,368	10,804,149
Investment income (loss)	6,244	21,370	19,141	22,093	16,228	29,604	75,009	55,573	14,557	(68,129)
Fees, licenses & permits	1,268,880	1,324,029	1,358,661	1,409,339	1,425,131	1,455,332	1,495,057	1,537,320	1,711,717	1,700,261
Refunds & reimbursements	527,456	576,484	601,812	711,301	849,553	805,250	798,210	923,093	782,346	883,486
Sales, rents & services	32,639	35,827	39,765	39,665	41,714	36,851	44,113	36,990	35,187	35,749
Miscellaneous	150,035	158,048	177,710	209,066	213,667	207,692	254,099	255,457	301,740	298,802
Gross revenues	15,842,101	16,186,310	17,058,191	17,719,503	18,021,625	18,363,079	19,265,707	21,440,657	24,023,164	25,979,965
Less revenue refunds	909,631	1,039,704	1,066,067	1,155,612	1,215,155	1,269,478	1,258,773	2,001,394	2,072,273	1,947,317
Net revenues	14,932,470	15,146,606	15,992,124	16,563,891	16,806,470	17,093,601	18,006,934	19,439,263	21,950,891	24,032,648
Expenditures										
Administration & regulation	1,364,608	1,419,879	1,596,272	1,792,103	1,836,187	1,848,943	1,880,653	2,041,416	2,498,182	2,580,283
Education	3,575,186	3,731,639	3,908,485	4,000,660	4,154,268	4,177,218	4,236,228	4,409,475	4,834,800	5,152,073
Health & human rights	414,981	418,906	420,907	431,555	437,703	424,547	426,720	443,743	552,417	634,818
Human services	5,540,912	5,783,311	6,454,924	6,720,396	6,601,224	6,759,205	7,099,933	7,660,699	8,496,089	9,482,225
Justice & public defense	1,035,912	1,199,871	1,173,037	1,054,586	986,780	947,730	947,720	1,073,702	1,172,842	1,235,993
Economic development	184,877	159,626	158,282	145,436	156,032	136,717	131,231	140,168	169,241	183,270
Transportation	552,228	580,831	646,481	610,992	626,535	673,706	680,525	642,878	606,021	566,369
Agriculture & natural resources	200,439	201,194	207,823	210,453	213,091	204,893	197,969	211,546	236,439	225,907
Capital outlay	1,012,032	1,128,589	1,238,409	1,217,290	1,299,102	1,360,623	1,279,182	1,379,577	1,442,255	1,416,570
Debt service:										
Payment to escrow agent	-	73,940	-	-	3,246	-	-	-	-	-
Principal	49,815	69,215	45,625	53,050	58,295	46,960	270,465	59,360	139,587	71,576
Interest & fiscal charges	98,242	94,875	89,659	87,219	79,960	79,898	77,968	67,174	62,654	38,684
Total expenditures	14,029,232	14,861,876	15,939,904	16,323,740	16,452,423	16,660,440	17,228,594	18,129,738	20,210,527	21,587,768
Excess of revenues over expenditures	903,238	284,730	52,220	240,151	354,047	433,161	778,340	1,309,525	1,740,364	2,444,880
Other financing sources (uses)										
Transfers in	215,291	229,136	200,611	220,599	220,253	211,240	208,551	292,255	286,906	280,636
Transfers out	(713,290)	(804,762)	(734,713)	(758,946)	(743,522)	(727,173)	(697,933)	(1,261,165)	(980,618)	(757,116)
Leases, installment purchases & other	9	131	199	587	37,227	3,057	2,744	452	1,147	48,370
Premium (discount) on bonds	-	-	-	-	74,176	-	36,591	-	83,311	-
Revenue refunding bonds issued	-	-	-	-	345,215	-	143,675	7,230	779,631	-
Payment to refunded bond escrow agent	-	-	-	-	(418,206)	-	-	-	(826,773)	-
Total other financing sources (uses)	(497,990)	(575,495)	(533,903)	(537,760)	(484,857)	(512,876)	(306,372)	(961,228)	(656,396)	(428,110)
Special items - disposal of operations	(24,604)	-	-	-	-	-	-	-	-	-
Net change in fund balances	\$ 380,644	\$ (290,765)	\$ (481,683)	\$ (297,609)	\$ (130,810)	\$ (79,715)	\$ 471,968	\$ 348,297	\$ 1,083,968	\$ 2,016,770
Debt service as a percentage of noncapital expenditures	1.1%	1.7%	0.9%	0.9%	0.9%	0.8%	2.2%	0.8%	1.1%	0.5%

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

Schedule 5

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Individual income tax	\$ 4,080,794	\$ 3,984,543	\$ 4,224,097	\$ 4,364,229	\$ 4,503,420	\$ 4,754,464	\$ 4,938,615	\$ 4,895,257	\$ 5,169,294	\$ 5,800,190
Sales tax	2,097,466	2,171,915	2,251,636	2,332,220	2,344,828	2,390,342	2,438,260	2,471,213	2,766,208	3,546,228
Use tax	464,126	489,764	501,073	497,160	515,740	566,509	647,016	743,581	833,211	282,208
Fuel tax	481,120	493,999	575,844	746,601	768,810	751,064	731,710	732,345	737,010	764,345
Corporate tax	563,016	507,522	579,881	510,664	564,423	580,805	699,007	727,390	882,489	961,059
Inheritance tax	86,785	90,791	89,807	88,759	88,093	85,245	79,243	78,277	102,053	94,231
Insurance premium tax	104,885	105,532	109,634	119,675	114,809	121,863	153,428	143,464	143,901	152,546
Cigarette & tobacco tax	226,300	225,375	223,069	227,901	221,077	212,567	202,135	211,600	204,614	190,407
Wagering tax	283,168	275,659	280,706	290,004	291,980	295,333	294,629	244,602	337,074	377,300
Franchise tax	43,860	40,330	47,482	50,354	53,831	48,581	64,440	67,653	66,748	72,340
Beer tax	13,865	14,187	14,489	14,214	13,941	13,593	13,439	9,435	18,208	13,660
Other	10,960	15,232	19,619	21,467	22,779	26,107	45,958	55,647	53,439	71,133
Gross taxes	8,456,345	8,414,849	8,917,337	9,263,248	9,503,731	9,846,473	10,307,880	10,380,464	11,314,249	12,325,647
Less refunds	871,332	1,000,031	1,028,612	1,111,432	1,173,495	1,229,918	1,213,022	1,200,953	1,198,193	1,050,913
Net taxes	\$ 7,585,013	\$ 7,414,818	\$ 7,888,725	\$ 8,151,816	\$ 8,330,236	\$ 8,616,555	\$ 9,094,858	\$ 9,179,511	\$ 10,116,056	\$ 11,274,734

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

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

Schedule 6

Tax Year 2012		Tax Year 2013		Tax Year 2014		Tax Year 2015		Tax Year 2016	
Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns
No AGI	52,301	No AGI	53,992	No AGI	58,373	No AGI	61,291	No AGI	48,908
\$1 - 9,999	326,822	\$1 - 9,999	315,190	\$1 - 9,999	311,378	\$1 - 9,999	311,295	\$1 - 9,999	225,555
\$10,000 - 19,999	324,978	\$10,000 - 19,999	320,585	\$10,000 - 19,999	315,860	\$10,000 - 19,999	310,750	\$10,000 - 19,999	210,605
\$20,000 - 29,999	309,181	\$20,000 - 29,999	303,974	\$20,000 - 29,999	300,205	\$20,000 - 29,999	294,558	\$20,000 - 29,999	190,879
\$30,000 - 39,999	272,654	\$30,000 - 39,999	273,340	\$30,000 - 39,999	273,584	\$30,000 - 39,999	274,223	\$30,000 - 39,999	167,467
\$40,000 - 49,999	207,046	\$40,000 - 49,999	210,320	\$40,000 - 49,999	214,873	\$40,000 - 49,999	218,392	\$40,000 - 49,999	131,987
\$50,000 - 74,999	268,326	\$50,000 - 74,999	278,264	\$50,000 - 74,999	294,842	\$50,000 - 74,999	308,245	\$50,000 - 74,999	222,665
\$75,000 - 99,999	96,439	\$75,000 - 99,999	103,702	\$75,000 - 99,999	111,906	\$75,000 - 99,999	118,823	\$75,000 - 99,999	145,455
\$100,000 & above	138,830	\$100,000 & above	144,703	\$100,000 & above	156,687	\$100,000 & above	163,513	\$100,000 & above	259,266
	1,996,577		2,004,070		2,037,708		2,061,090		1,602,787
Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*
\$0 - 1,469	0.36%	\$0 - 1,494	0.36%	\$0 - 1,515	0.36%	\$0 - 1,539	0.36%	\$0 - 1,554	0.36%
\$1,469 - 2,938	0.72%	\$1,494 - 2,988	0.72%	\$1,515 - 3,030	0.72%	\$1,539 - 3,078	0.72%	\$1,554 - 3,108	0.72%
\$2,938 - 5,876	2.43%	\$2,988 - 5,976	2.43%	\$3,030 - 6,060	2.43%	\$3,078 - 6,156	2.43%	\$3,108 - 6,216	2.43%
\$5,876 - 13,221	4.50%	\$5,976 - 13,446	4.50%	\$6,060 - 13,635	4.50%	\$6,156 - 13,851	4.50%	\$6,216 - 13,986	4.50%
\$13,221 - 22,035	6.12%	\$13,446 - 22,410	6.12%	\$13,635 - 22,725	6.12%	\$13,851 - 23,085	6.12%	\$13,986 - 23,310	6.12%
\$22,035 - 29,380	6.48%	\$22,410 - 29,880	6.48%	\$22,725 - 30,300	6.48%	\$23,085 - 30,780	6.48%	\$23,310 - 31,080	6.48%
\$29,380 - 44,070	6.80%	\$29,880 - 44,820	6.80%	\$30,300 - 45,450	6.80%	\$30,780 - 46,170	6.80%	\$31,080 - 46,620	6.80%
\$44,070 - 66,105	7.92%	\$44,820 - 67,230	7.92%	\$45,450 - 68,175	7.92%	\$46,170 - 69,255	7.92%	\$46,620 - 69,930	7.92%
\$66,105 & above	8.98%	\$67,230 & above	8.98%	\$68,175 & above	8.98%	\$69,255 & above	8.98%	\$69,930 & above	8.98%
Tax Year 2017		Tax Year 2018		Tax Year 2019		Tax Year 2020		Tax Year 2021	
Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns
No AGI	48,804	No AGI	47,981	No AGI	48,614	No AGI	66,701		
\$1 - 9,999	219,061	\$1 - 9,999	208,384	\$1 - 9,999	210,503	\$1 - 9,999	204,063		
\$10,000 - 19,999	206,883	\$10,000 - 19,999	201,124	\$10,000 - 19,999	202,061	\$10,000 - 19,999	195,193		
\$20,000 - 29,999	188,232	\$20,000 - 29,999	184,891	\$20,000 - 29,999	184,805	\$20,000 - 29,999	180,224		
\$30,000 - 39,999	166,897	\$30,000 - 39,999	167,834	\$30,000 - 39,999	172,010	\$30,000 - 39,999	170,468		
\$40,000 - 49,999	134,985	\$40,000 - 49,999	136,926	\$40,000 - 49,999	140,805	\$40,000 - 49,999	143,251		
\$50,000 - 74,999	224,795	\$50,000 - 74,999	228,665	\$50,000 - 74,999	234,764	\$50,000 - 74,999	237,315		
\$75,000 - 99,999	145,603	\$75,000 - 99,999	148,240	\$75,000 - 99,999	150,024	\$75,000 - 99,999	149,288		
\$100,000 & above	270,641	\$100,000 & above	289,139	\$100,000 & above	300,350	\$100,000 & above	312,836		
	1,605,901		1,613,184		1,643,936		1,659,339		
Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*
\$0 - 1,573	0.36%	\$0 - 1,598	0.36%	\$0 - 1,638	0.33%	\$0 - 1,666	0.33%	\$0 - 1,676	0.33%
\$1,573 - 3,146	0.72%	\$1,598 - 3,196	0.72%	\$1,638 - 3,276	0.67%	\$1,666 - 3,332	0.67%	\$1,676 - 3,352	0.67%
\$3,146 - 6,292	2.43%	\$3,196 - 6,392	2.43%	\$3,276 - 6,552	2.25%	\$3,332 - 6,664	2.25%	\$3,352 - 6,704	2.25%
\$6,292 - 14,157	4.50%	\$6,392 - 14,382	4.50%	\$6,552 - 14,742	4.14%	\$6,664 - 14,994	4.14%	\$6,704 - 15,084	4.14%
\$14,157 - 23,595	6.12%	\$14,382 - 23,970	6.12%	\$14,742 - 24,570	5.63%	\$14,994 - 24,990	5.63%	\$15,084 - 25,140	5.63%
\$23,595 - 31,460	6.48%	\$23,970 - 31,960	6.48%	\$24,570 - 32,760	5.96%	\$24,990 - 33,320	5.96%	\$25,140 - 33,520	5.96%
\$31,460 - 47,190	6.80%	\$31,960 - 47,940	6.80%	\$32,760 - 49,140	6.25%	\$33,320 - 49,980	6.25%	\$33,520 - 50,280	6.25%
\$47,190 - 70,785	7.92%	\$47,940 - 71,910	7.92%	\$49,140 - 73,710	7.44%	\$49,980 - 74,970	7.44%	\$50,280 - 75,420	7.44%
\$70,785 & above	8.98%	\$71,910 & above	8.98%	\$73,710 & above	8.53%	\$74,970 & above	8.53%	\$75,420 & above	8.53%

Source: Iowa Individual Income Tax Annual Statistical Report, compiled by the Iowa Department of Revenue, Research and Policy Division

* 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

Schedule 7

Sales Tax Annual Period July 1 through June 30 of the following year 2013 through 2022

Classification	2013		2014 ⁽¹⁾		2015		2016		2017	
	Number of Returns	Taxable Sales	Number of Returns	Taxable Sales	Number of Returns	Taxable Sales	Number of Returns	Taxable Sales	Number of Returns	Taxable Sales
		(in thousands)		(in thousands)		(in thousands)		(in thousands)		(in thousands)
Utilities & transportation	15,053	\$ 3,335,512	14,701	\$ 3,483,048	14,357	\$ 3,632,047	14,134	\$ 3,669,812	13,029	\$ 3,929,813
Building materials	6,504	2,712,261	6,059	2,538,244	6,118	2,706,767	5,943	2,763,359	5,695	2,862,822
General merchandise	6,151	5,475,235	3,156	4,650,592	3,093	4,711,009	3,073	4,719,728	3,067	4,676,612
Food dealers	6,729	1,782,829	12,807	3,156,659	12,790	3,297,011	12,724	3,478,201	12,607	3,519,738
Motor vehicles	13,612	2,124,416	9,534	1,704,501	9,428	1,793,580	9,340	1,860,126	9,241	1,904,414
Apparel	6,316	1,011,028	6,256	1,044,542	6,221	1,063,320	6,225	1,067,251	6,215	1,025,902
Home furnishings & appliances	7,398	1,202,792	6,246	1,208,754	6,169	1,216,924	5,917	1,235,700	5,750	1,227,997
Eating & drinking places	30,430	3,732,685	30,035	3,827,209	29,889	4,056,025	30,362	4,228,185	30,720	4,306,324
Specialty retail stores	59,103	2,909,350	56,330	2,771,512	55,786	2,911,596	56,083	3,052,179	56,480	3,082,359
Services	126,867	4,945,765	125,773	4,889,626	126,249	5,188,730	126,900	5,324,603	127,633	5,409,162
Wholesale goods	16,659	2,552,248	18,059	3,772,090	17,698	3,929,422	17,346	3,937,460	17,139	3,889,348
All other	50,965	3,016,466	48,831	2,800,836	49,219	3,019,888	49,763	3,082,894	49,819	3,122,021
Total	345,787	\$ 34,800,587	337,787	\$ 35,847,613	337,017	\$ 37,526,319	337,810	\$ 38,419,498	337,395	\$ 38,956,512

Classification	2018		2019		2020		2021		2022	
	Number of Returns	Taxable Sales	Number of Returns	Taxable Sales	Number of Returns	Taxable Sales	Number of Returns	Taxable Sales	Number of Returns	Taxable Sales
		(in thousands)		(in thousands)		(in thousands)		(in thousands)		(in thousands)
Utilities & transportation	12,973	\$ 3,889,513	15,954	\$ 3,975,371	15,788	\$ 3,818,914	17,618	\$ 3,859,075	15,510	\$ 3,804,495
Building materials	5,592	2,908,678	5,477	2,930,829	5,423	3,212,510	5,435	3,807,841	5,193	4,324,069
General merchandise	3,112	4,708,984	3,157	4,613,828	3,355	4,586,447	3,516	4,810,055	2,520	4,349,210
Food dealers	12,419	3,550,649	12,317	3,638,167	11,991	3,796,789	12,132	4,048,441	11,162	4,034,527
Motor vehicles	9,196	1,951,368	9,089	2,044,357	8,852	2,126,945	9,441	2,346,410	8,203	2,265,798
Apparel	6,252	977,631	6,552	986,377	6,653	835,162	6,923	976,638	7,710	1,099,640
Home furnishings & appliances	5,504	1,206,237	5,360	1,179,722	5,146	1,122,915	4,979	1,325,063	7,029	1,950,228
Eating & drinking places	30,988	4,394,774	31,196	4,527,602	30,955	4,238,738	31,423	4,524,619	29,653	4,724,243
Specialty retail stores	56,593	3,031,680	56,462	3,057,059	55,910	3,166,684	56,172	3,894,417	54,903	4,369,809
Services	127,468	5,544,380	130,089	5,830,492	131,156	5,462,049	130,457	5,670,482	126,825	6,581,524
Wholesale goods	16,712	3,950,029	16,615	3,914,185	16,597	4,039,534	16,792	4,697,337	14,312	5,018,360
All other	49,761	3,216,042	50,407	3,399,148	51,033	3,605,962	50,353	3,706,251	57,158	4,189,249
Total	336,570	\$ 39,329,965	342,675	\$ 40,097,137	342,859	\$ 40,012,649	345,241	\$ 43,666,629	340,178	\$ 46,711,152

Source: Iowa Retail Sales and Use Taxes Annual Report, compiled by the Iowa Department of Revenue, Research and Policy Division

The sales tax rate has remained at 6% since September 2008.

(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	Leases	Other Financing Arrangements Payable	Revenue Bonds	Leases	Other Financing Arrangements Payable			
2013 (1)	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
2020	1,385,066	24,192	321	1,805,709	22,469	14,870	3,252,627	1.95	1,031
2021	1,281,000	20,529	500	1,763,848	22,492	26,913	3,115,282	1.84	977
2022	1,213,740	40,666 ⁽²⁾	16,194 ⁽²⁾	2,000,266	150,954 ⁽²⁾	60,485 ⁽²⁾	3,482,305	1.91	1,091

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

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

(2) - Balances increased during fiscal year 2022, due to the implementation of GASB Statement 87, *Leases*.

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

Schedule 9

Governmental Activities - General Fund
(Expressed in Thousands)

IJOBS - 2009

	Less:			Net Available	Debt Service			
	Gross Revenues	Operating Expenses	Revenues		Principal	Interest	Total	Coverage
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 revenue bonds were refunded.

IJOBS - 2010

	Less:			Net Available	Debt Service			
	Gross Revenues	Operating Expenses	Revenues		Principal	Interest	Total	Coverage
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	
2020**	12,097	2	12,095	4,225	5,916	10,141	1.19	

Pledged revenues consist of casino and racetrack gaming revenues.

** The outstanding revenue bonds were refunded.

IJOBS - 2016

	Less:			Net Available	Debt Service			
	Gross Revenues	Operating Expenses	Revenues		Principal	Interest	Total	Coverage
2017	\$ 32,633	\$ -	\$ 32,633	\$ 18,735	\$ 10,374	\$ 29,109	1.12	
2018	32,537	-	32,537	17,155	11,951	29,106	1.12	
2019	29,614	-	29,614	18,015	11,093	29,108	1.02	
2020	34,722	7	34,715	18,915	10,192	29,107	1.19	
2021	37,653	5	37,648	19,860	9,246	29,106	1.29	
2022	36,108	1	36,107	20,720	8,385	29,105	1.24	

Pledged revenues consist of casino and racetrack gaming revenues.

IJOBS - 2019

	Less:			Net Available	Debt Service			
	Gross Revenues	Operating Expenses	Revenues		Principal	Interest	Total	Coverage
2020	\$ 8,355	\$ 2	\$ 8,353	\$ -	\$ 7,004	\$ 7,004	1.19	
2021	9,293	1	9,292	-	7,184	7,184	1.29	
2022	8,913	-	8,913	-	7,184	7,184	1.24	

Pledged revenues consist of casino and racetrack gaming revenues.

IJOBS - 2020

	Less:			Net Available	Debt Service			
	Gross Revenues	Operating Expenses	Revenues		Principal	Interest	Total	Coverage
2021	\$ 8,080	\$ 1	\$ 8,079	\$ 3,130	\$ 3,116	\$ 6,246	1.29	
2022	9,999	-	9,999	3,675	4,385	8,060	1.24	

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)

<i>Vision Iowa</i>				Debt Service				
	Less:		Net Available					
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total	Coverage	
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	
2020**	16,026	3	16,023	14,445	1,578	16,023	1.00	

Pledged revenues consist of casino and racetrack gaming revenues.

** Bonds matured.

<i>Iowa Utilities Board and Consumer Advocate State Building</i>				Debt Service				
	Less:		Net Available					
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total	Coverage	
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	
2020**	1,060	-	1,060	650	404	1,054	1.01	

Pledged revenues are from utility company assessments.

**The outstanding revenue bonds were refunded.

<i>Iowa Utilities Board & Consumer Advocate State Building 2020</i>				Debt Service				
	Less:		Net Available					
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total	Coverage	
2021	\$ 879	\$ -	\$ 879	\$ 740	\$ 139	\$ 879	1.00	
2022	881	-	881	759	122	881	1.00	

Pledged revenues are from utility company assessments.

<i>Prison Infrastructure 2010</i>				Debt Service				
	Less:		Net Available					
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total	Coverage	
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	
2020**	10,700	4	10,696	10,235	461	10,696	1.00	

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

** Bonds matured.

<i>Prison Infrastructure 2016</i>				Debt Service				
	Less:		Net Available					
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total	Coverage	
2017	\$ 3,513	\$ -	\$ 3,513	\$ -	\$ 3,513	\$ 3,513	1.00	
2018	3,990	-	3,990	-	3,990	3,990	1.00	
2019	3,990	-	3,990	-	3,990	3,990	1.00	
2020	3,990	-	3,990	-	3,990	3,990	1.00	
2021	13,790	-	13,790	9,800	3,990	13,790	1.00	
2022	13,790	-	13,790	10,290	3,500	13,790	1.00	

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

(continued on next page)

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

Schedule 9

Governmental Activities - Special Revenue Funds
(Expressed in Thousands)

<i>Tobacco Settlement Authority</i>				Debt Service			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
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
2020	51,978 *	612	51,366	3,350	37,629	40,979	1.25
2021**	52,930 *	538	52,392	-	18,706	18,706	2.80

* 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.

** The outstanding revenue bonds were refunded.

<i>Tobacco Settlement Authority: Series 2021</i>				Debt Service			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
2021	\$ 52,930 *	\$ 538	\$ 52,392	\$ 30,665	\$ 1,964	\$ 32,629	1.61
2022	53,183 *	1,191	51,992	34,440	14,610	49,050	1.06

* 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)

<i>Residence/Dormitory Building Revenue Bonds</i>				<i>Debt Service*</i>			
	Gross Revenues	Less: Operating Expenses*	Net Available Revenues	Principal	Interest	Total	Coverage
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
2020	204,090	136,761	67,329	24,157	9,265	33,422	2.01
2021	176,644	124,619	52,025	15,430	15,137	30,567	1.70
2022	184,104	129,848	54,256	21,845	10,074	31,919	1.70

<i>Athletic/Multipurpose/Academic Facilities Revenue Bonds</i>				<i>Debt Service*</i>			
	Gross Revenues*	Less: Operating Expenses*	Net Available Revenues	Principal	Interest	Total	Coverage
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
2020	124,842	26,243	98,599	14,055	9,119	23,174	4.25
2021	71,778	11,179	60,599	15,745	9,853	25,598	2.37
2022	133,442	31,508	101,934	15,510	9,537	25,047	4.07

<i>Telecommunications Revenue Bonds</i>				<i>Debt Service*</i>			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
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
2020	24,271	18,747	5,524	1,305	1,108	2,413	2.29
2021	28,671	21,415	7,256	530	1,019	1,549	4.68
2022	25,996	20,251	5,745	365	867	1,232	4.66

<i>Student Health Facility Revenue Bonds</i>				<i>Debt Service*</i>			
	Gross Revenues	Less: Operating Expenses*	Net Available Revenues	Principal	Interest	Total	Coverage
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
2020	3,736	3,236	500	225	24	249	2.01
2021	3,902	3,604	298	230	20	250	1.19
2022	3,519	3,330	189	235	15	250	0.76

(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

	Less:			Net Available		Debt Service*		
	Gross Revenues*	Operating Expenses*	Revenues	Principal	Interest	Total	Coverage	
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	153,198	100,209	52,989	15,115	7,912	23,027	2.30	
2020	49,734	37,802	11,932	3,965	2,065	6,030	1.98	
2021	49,054	34,868	14,186	4,590	2,419	7,009	2.02	
2022	51,552	41,758	9,794	4,700	2,259	6,959	1.41	

Parking System Revenue Bonds

	Less:			Net Available		Debt Service*		
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total	Coverage	
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	
2020	23,938	12,792	11,146	2,700	1,473	4,173	2.67	
2021	22,809	12,384	10,425	2,775	1,399	4,174	2.50	
2022	27,028	12,102	14,926	2,860	1,324	4,184	3.57	

Recreational/Regulated Materials Facility Revenue Bonds

	Less:			Net Available		Debt Service*		
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total	Coverage	
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	
2020	47,683	14,889	32,794	5,150	3,414	8,564	3.83	
2021	38,151	12,114	26,037	4,950	3,262	8,212	3.17	
2022	38,481	12,968	25,513	5,110	3,109	8,219	3.10	

Memorial/Maucker Union Revenue Bonds

	Less:			Net Available		Debt Service*		
	Gross Revenues*	Operating Expenses*	Revenues	Principal	Interest	Total	Coverage	
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	
2020	34,414	21,902	12,512	2,510	617	3,127	4.00	
2021	31,067	18,289	12,778	2,570	553	3,123	4.09	
2022	20,674	6,283	14,391	2,620	659	3,279	4.39	

(continued on next page)

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

Schedule 9

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

<i>Hospital Revenue Bonds</i>				Debt Service				
	Gross Revenues*	Less: Operating Expenses*	Net Available Revenues				Total	Coverage
				Principal	Interest			
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	
2020	1,939,629	1,778,270	161,359	13,440	12,999	26,439	6.10	
2021	2,158,883	1,965,411	193,472	14,745	11,985	26,730	7.24	
2022	2,631,533	2,098,341	533,192	8,980	6,900	15,880	33.58	

<i>Center For University Advancement Revenue Bonds</i>				Debt Service*				
	Gross Revenues*	Less: Operating Expenses	Net Available Revenues				Total	Coverage
				Principal	Interest			
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.

** The outstanding revenue bonds were refunded.

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Population (in thousands)	3,074	3,090	3,107	3,124	3,135	3,146	3,156	3,155	3,189	3,193
Personal income (in millions)	\$ 129,503	\$ 139,422	\$ 140,177	\$ 140,501	\$ 146,685	\$ 144,691	\$ 154,091	\$ 166,070	\$ 169,182	\$ 182,525
Per capita personal income	\$ 42,126	\$ 45,114	\$ 45,115	\$ 44,971	\$ 46,794	\$ 45,996	\$ 48,823	\$ 52,636	\$ 53,057	\$ 57,163
Resident civilian labor force & employment (annual averages)										
Civilian labor force (in thousands)	1,638.8	1,671.3	1,704.4	1,701.3	1,701.0	1,678.5	1,686.8	1,739.0	1,682.3	1,676.1
Resident employment (in thousands)	1,553.1	1,593.7	1,630.4	1,638.9	1,638.3	1,626.0	1,644.3	1,691.0	1,595.8	1,605.2
Resident unemployed (in thousands)	85.7	77.6	74.0	62.5	62.4	52.5	42.6	47.8	86.4	70.9
Percent unemployed	5.2	4.6	4.3	3.7	3.7	3.1	2.5	2.7	5.1	4.2
Employment by industry, non-agricultural (in thousands)										
Construction	64.6	67.4	74.4	78.6	80.9	76.2	77.4	78.1	76.6	77.7
Manufacturing	210.4	214.5	216.8	216.1	213.3	216.3	223.0	226.2	216.6	217.7
Trade, transportation & utilities	306.8	311.4	312.9	316.0	316.2	314.8	312.8	310.3	300.9	308.4
Information	27.1	26.1	25.6	24.7	22.6	22.0	22.0	21.3	19.1	18.9
Financial activities	101.6	103.4	104.2	105.7	108.5	109.2	109.1	109.7	109.3	108.9
Professional & business	129.5	131.9	136.1	139.2	138.6	139.4	140.9	139.3	134.9	139.6
Education & health	220.6	223.2	223.2	225.0	228.6	231.6	234.7	235.2	224.2	225.3
Leisure & hospitality	134.2	136.7	137.9	139.7	142.6	143.5	143.8	144.7	118.4	128.4
Other services	57.7	60.2	61.3	62.4	61.7	59.9	60.0	60.9	56.7	57.0
Government	254.0	255.4	255.5	254.8	257.9	260.3	260.5	260.3	251.9	253.7
Total non-agricultural employment	1,506.5	1,530.2	1,547.9	1,562.2	1,570.9	1,573.2	1,584.2	1,586.0	1,508.6	1,535.6

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 2021

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	Mercy Health	Health Care Services
8	Fareway Food Stores	Retail Food
9	Rockwell Collins	Equipment Manufacturing
10	Principal Financial Group	Finance & Insurance

CALENDAR YEAR 2012

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

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
ADMINISTRATION & REGULATION										
<i>Department of Administrative Services</i>										
Land (acres)	138	138	138	138	138	150	150	150	150	150
Buildings & improvements (square footage)	2,708,428	2,454,890	2,454,890	2,558,182	2,489,205	2,468,257	2,468,257	2,468,257	2,468,257	2,468,257
Machinery & equipment	594	627	341	321	300	282	284	275	270	288
<i>Alcoholic Beverages Division</i>										
Land (acres)	15	15	15	15	15	15	15	15	15	15
Buildings & improvements (square footage)	181,966	181,966	181,966	181,966	181,966	181,996	181,996	206,996	206,996	206,996
EDUCATION										
<i>Iowa Public Television</i>										
Land (acres)	208	208	208	208	209	209	209	209	209	201
Buildings & improvements (square footage)	75,500	75,500	75,500	75,500	75,500	75,500	75,500	75,500	75,500	70,037
Machinery & equipment	876	873	801	797	786	780	786	776	739	720
<i>Iowa Braille & Sight Saving School</i>										
Buildings & improvements (square footage)*	190,612	190,612	190,612	190,612	190,612	190,612	190,612	190,612	-	-
<i>Iowa School for the Deaf</i>										
Buildings & improvements (square footage)	407,426	407,426	407,426	407,426	407,426	407,426	407,426	407,426	407,426	407,426
HEALTH & HUMAN RIGHTS										
<i>Department for the Blind</i>										
Buildings & improvements (square footage)	100,000	100,000	100,000	100,000	120,000	120,000	120,000	120,000	120,000	120,000
Machinery & equipment	198	194	182	177	176	166	167	183	246	234
<i>Veterans Home</i>										
Land (acres)	158	158	158	158	158	158	158	158	158	158
Buildings & improvements (square footage)	886,711	891,811	891,811	891,811	891,811	909,073	909,073	909,073	909,073	909,073
Machinery & equipment	373	509	561	629	640	720	789	790	811	800
<i>Department of Public Health</i>										
Machinery & equipment	471	478	504	593	502	553	417	453	575	690
HUMAN SERVICES										
<i>Department of Human Services & Institutions</i>										
Land (acres)	1,965	1,965	1,965	1,965	1,965	1,965	1,757	1,757	1,757	1,752
Buildings & improvements (square footage)	4,243,591	4,243,591	4,222,668	4,222,668	3,448,804	3,448,804	3,448,804	3,376,656	3,376,656	3,376,656
Machinery & equipment	1,900	1,946	1,930	1,823	1,738	1,728	1,740	1,526	1,524	1,532

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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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
JUSTICE & PUBLIC DEFENSE										
<i>Department of Corrections & Correctional Facilities</i>										
Land (acres)	476	476	238	238	238	238	238	238	1,738	1,738
Buildings & improvements (square footage)	3,978,657	4,213,108	4,213,108	4,685,047	5,328,016	5,304,224	5,306,324	5,303,181	5,304,643	5,304,615
Machinery & equipment	1,610	1,793	1,895	2,181	1,922	2,278	2,320	2,299	2,364	2,443
<i>Judicial Districts</i>										
Land (acres)	66	66	68	68	68	68	68	68	68	68
Buildings & improvements (square footage)	645,656	663,644	663,203	663,203	663,203	663,203	663,203	663,183	663,203	663,203
Machinery & equipment	305	320	334	336	338	354	340	334	346	373
<i>Department of Public Defense</i>										
Land (acres)	2,688	2,688	2,769	2,769	2,994	3,113	3,121	3,121	3,293	3,344
Buildings & improvements (square footage)	2,909,624	2,887,427	2,857,147	2,857,147	2,807,365	2,815,120	2,723,484	2,611,437	2,611,437	2,723,744
Machinery & equipment	466	486	490	490	496	493	488	530	549	599
<i>Department of Public Safety</i>										
Land (acres)	60	60	60	60	60	60	60	60	60	60
Buildings & improvements (square footage)	151,160	151,160	151,160	151,160	151,160	151,160	151,160	151,160	162,584	162,584
Machinery & equipment	1,904	1,929	1,950	2,122	2,098	2,112	2,206	2,303	2,931	3,096
ECONOMIC DEVELOPMENT										
<i>Iowa Workforce Development</i>										
Buildings & improvements (square footage)	129,822	129,822	129,822	129,822	129,822	129,822	129,822	129,822	129,822	129,822
Machinery & equipment	282	262	241	234	185	181	184	177	180	184
TRANSPORTATION										
<i>Department of Transportation</i>										
Land (acres)	7,138	6,943	5,245	4,580	4,233	3,984	4,082	3,908	3,881	3,796
Buildings & improvements (square footage)	2,474,076	2,494,219	2,560,921	2,590,038	2,565,443	2,604,705	2,618,644	2,625,310	2,634,956	2,634,956
Highway lane miles	237,394	237,391	237,588	237,637	238,364	236,814	236,968	231,690	237,397	237,581
Heavy equipment	6,238	6,416	6,463	6,695	6,779	7,102	7,407	7,878	8,202	8,072
Machinery & equipment	3,276	3,621	3,532	3,839	3,901	3,952	4,055	4,124	4,183	4,094
AGRICULTURE & NATURAL RESOURCES										
<i>Department of Natural Resources</i>										
Land (acres)	174,632	176,972	180,710	184,546	189,678	192,337	196,322	200,304	202,830	206,024
Buildings & improvements (square footage)	784,815	810,633	584,218	850,613	859,335	901,579	911,063	917,092	909,456	907,744
State parks	71	71	71	71	72	72	72	72	72	72
Wildlife management areas	16	16	16	16	16	16	16	16	16	16
Machinery & equipment	2,186	2,083	2,065	2,265	2,217	2,118	2,184	2,245	2,155	2,235

Source: Information provided by the Departments.

* Iowa Braille and Sight Saving School sold all buildings in 2021

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

Schedule 13

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
ADMINISTRATION & REGULATION										
<i>Department of Administrative Services</i>										
State employees covered by benefit plans	18,421	18,145	17,966	17,602	17,224	16,474	16,333	16,459	16,484	16,893
Number of State payroll warrants processed *	495,234	485,222	461,371	488,231	461,197	441,669	440,578	444,908	447,035	465,693
EDUCATION										
<i>Department of Education</i>										
Enrollment:										
Public schools	476,245	478,921	480,772	483,451	485,147	486,264	487,651	490,094	484,159	485,630
Universities	74,811	76,465	78,047	80,132	81,899	80,066	77,860	75,128	71,795	69,848
Community colleges	100,519	94,234	93,722	93,074	91,430	90,531	89,894	88,375	81,749	82,251
HEALTH & HUMAN RIGHTS										
<i>Department for the Blind</i>										
Number of clients served	6,617	9,158	7,024	6,150	6,835	7,284	6,840	6,745	6,601	6,665
HUMAN SERVICES										
<i>Department of Human Services</i>										
Average number of residents/patients	872	834	690	680	668	646	630	614	541	549
Average number of Medicaid recipients	401,129	405,704	406,155	416,285	424,916	423,924	428,601	427,797	468,144	499,016
JUSTICE & PUBLIC DEFENSE										
<i>Department of Corrections</i>										
Average number of inmates	9,635	9,622	9,731	9,742	9,865	9,902	10,034	9,663	7,527	9,285
ECONOMIC DEVELOPMENT										
<i>Iowa Workforce Development</i>										
Number of unemployment claims accepted (calendar year)	94,474	93,158	92,606	88,566	79,125	74,064	78,695	315,701	75,639	51,596
Unemployment insurance regular benefits paid (in millions, calendar year)	418.8	402.6	417.6	423.5	402.6	364.7	381.8	1,254.2	404.7	253.9
TRANSPORTATION										
<i>Department of Transportation</i>										
Automobile driver licenses issued	1,052,641	1,122,199	981,512	873,457	793,156	1,000,189	991,867	793,587	754,178	677,678
Vehicles weighed (in thousands, federal fiscal year)	1,043	812	837	760	880	890	755	571	546	834
AGRICULTURE & NATURAL RESOURCES										
<i>Department of Natural Resources</i>										
Hunting & fishing licenses issued	1,559,955	1,330,709	1,443,919	1,935,104	1,431,849	1,431,008	1,452,288	1,629,460	1,233,878	1,058,416

Source: Information provided by Departments.

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

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

Schedule 14

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Administration & regulation	1,993	1,936	1,910	1,925	1,928	1,924	1,904	1,921	1,917	2,092
Education	1,036	1,019	1,026	1,028	1,018	1,092	1,080	1,117	1,075	1,119
Health & human rights	1,746	1,755	1,743	1,767	1,801	1,620	1,637	1,632	1,625	1,713
Human services	5,395	5,170	4,986	4,838	4,689	4,450	4,235	4,251	4,309	4,274
Justice & public defense	6,371	6,327	6,339	6,195	6,059	5,769	5,761	5,891	5,871	5,915
Economic development	757	711	668	662	663	644	607	629	644	678
Transportation	2,899	2,996	2,883	2,992	2,913	2,833	2,703	2,760	2,833	2,837
Agriculture & natural resources	1,482	1,468	1,469	1,449	1,433	1,333	1,407	1,444	1,417	1,505
Universities	39,315	42,284	42,723	43,463	44,339	45,065	44,390	46,187	43,591	44,142
Other enterprise funds	174	172	169	171	174	174	164	253	168	177
Total primary government	61,168	63,838	63,916	64,490	65,017	64,904	63,888	66,085	63,450	64,452

Source: Department of Administrative Services

STATE OF IOWA
Schedule of Current Expenditures - General Fund
Year Ended June 30, 2022
(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	\$ 156,321	\$ 5,424	\$ 4,788	\$ 128,392	\$ 5,857	\$ 1,421,075	\$ 65	\$ 990,951	\$ 17,438	\$ (173,370)	\$ 2,556,941
Education	86,968	1,085	5,106	50,729	2,734	5,548	5	4,962,238	-	15,083	5,129,496
Health & human rights	126,051	1,196	14,827	400,464	6,515	336	13	56,474	-	28,418	634,294
Human services	368,914	3,487	16,876	247,839	20,782	1,205	59	8,704,630	-	118,162	9,481,954
Justice & public defense	614,645	15,162	41,384	177,913	27,983	10,065	46	190,377	15,322	141,521	1,234,418
Economic development	73,547	706	2,458	79,401	4,848	1,947	(4)	10,950	-	9,417	183,270
Transportation	254,791	1,470	48,151	166,255	54,353	12,423	59	73,558	1,193,062	(1,238,504)	565,618
Agriculture & natural resources	124,085	5,257	7,021	54,125	3,326	1,018	5	24,569	21,176	(24,188)	216,394
Total primary government	\$ 1,805,322	\$ 33,787	\$ 140,611	\$ 1,305,118	\$ 126,398	\$ 1,453,617	\$ 248	\$ 15,013,747	\$ 1,246,998	\$ (1,123,461)	\$ 20,002,385

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.