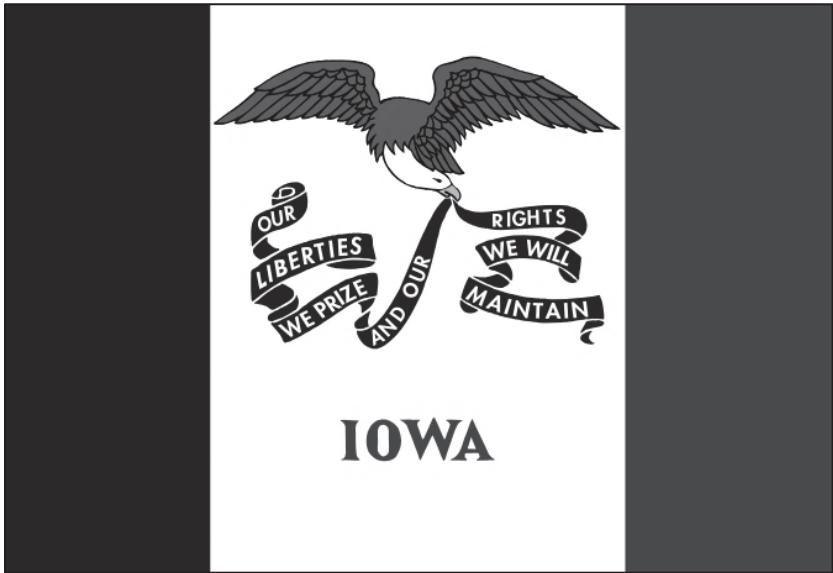


STATISTICAL  
SECTION



# STATE OF IOWA

## STATISTICAL SECTION TABLE OF CONTENTS

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.

	<u>Schedule</u>
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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									
	2014	2015 <sup>(1)</sup>	2016	2017	2018 <sup>(2)</sup>	2019	2020 <sup>(3)</sup>	2021	2022 <sup>(4)</sup>	2023 <sup>(5)</sup>
<b>Governmental activities</b>										
Net investment in capital assets	\$ 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	\$ 12,329,691
Restricted	1,064,266	855,856	922,557	941,514	941,197	1,004,597	924,880	880,011	1,237,588	1,332,597
Unrestricted	413,880	(515,129)	(808,123)	(999,603)	(1,013,268)	(522,156)	(65,977)	1,203,788	3,373,160	5,319,075
Total governmental activities net position	\$ 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	\$ 18,981,363
<b>Business-type activities</b>										
Net investment in capital assets	\$ 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	\$ 4,364,869
Restricted	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	2,571,740
Unrestricted	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	3,487,701
Total business-type activities net position	\$ 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	\$ 10,424,310
<b>Primary government</b>										
Net investment in capital assets	\$ 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	\$ 16,694,560
Restricted	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	3,904,337
Unrestricted	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	8,806,776
Total primary government net position	\$ 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	\$ 29,405,673

(1) - 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.

(2) - 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.

(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.

(5) - Fiscal Year 2023 reflects the implementation of GASB No. 96; fiscal year 2022 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									
	2014	2015	2016	2017	2018 <sup>(1)</sup>	2019	2020 <sup>(2)</sup>	2021	2022 <sup>(3)</sup>	2023 <sup>(4)</sup>
<b>Expenses</b>										
Governmental activities:										
Administration & regulation (5)	\$ 1,436,485	\$ 1,595,922	\$ 1,799,186	\$ 1,864,959	\$ 1,862,199	\$ 1,902,217	\$ 1,444,538	\$ 1,841,432	\$ 1,893,879	\$ 1,792,137
Education	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	5,168,828
Health & human rights	423,723	422,677	436,330	445,057	435,776	434,416	455,753	565,016	632,371	648,027
Human services	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	9,769,449
Justice & public defense	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	1,191,437
Economic development	159,964	158,632	144,472	157,288	133,810	132,911	140,858	173,455	172,216	199,353
Transportation	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	1,438,787
Agriculture & natural resources	219,159	223,916	227,612	233,883	224,382	230,063	238,515	268,107	232,102	271,244
Interest expense	95,312	92,011	90,105	79,424	78,773	76,984	65,434	58,436	34,783	35,114
Total governmental activities expenses	14,332,531	15,409,736	15,831,312	15,966,753	16,111,408	16,567,632	16,941,500	18,818,660	20,141,611	20,514,376
Business-type activities:										
University Funds	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	6,292,508
Unemployment Benefits Fund	439,937	396,842	416,582	430,068	384,371	361,076	2,234,620	2,353,780	305,047	268,150
Other	260,564	264,092	273,939	285,205	294,471	309,649	334,712	372,382	385,653	393,174
Total business-type activities expenses	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	6,953,832
Total primary government expenses	\$ 19,189,177	\$ 20,410,046	\$ 21,102,080	\$ 21,525,293	\$ 21,842,289	\$ 22,471,015	\$ 24,860,403	\$ 27,145,627	\$ 26,774,306	\$ 27,468,208
<b>Program revenues</b>										
Governmental activities:										
Charges for services:										
Administration & regulation (5)	\$ 1,061,265	\$ 1,064,230	\$ 1,106,530	\$ 1,118,233	\$ 1,103,732	\$ 1,135,177	\$ 405,170	\$ 472,735	\$ 748,484	\$ 569,581
Education	18,057	20,656	17,374	17,714	26,308	20,003	12,936	20,311	22,421	20,757
Health & human rights	69,159	80,767	77,168	75,320	75,204	75,144	80,002	78,464	44,581	48,103
Human services	519,909	544,631	550,432	823,549	772,301	732,181	829,034	711,411	802,786	1,093,152
Justice & public defense	106,730	95,952	97,638	97,779	116,771	108,876	90,690	137,035	92,661	180,435
Economic development	3,374	1,749	2,049	1,739	1,662	4,392	1,269	4,823	13,065	19,273
Transportation	122,683	100,322	79,955	100,598	168,402	143,928	106,007	92,727	104,714	121,844
Agriculture & natural resources	79,777	72,634	86,807	72,052	76,734	84,729	80,161	92,937	94,419	90,765
Operating grants & contributions	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	8,864,599
Capital grants & contributions	472,885	501,378	440,783	503,121	509,091	448,902	544,550	520,257	596,862	446,231
Total governmental activities program revenues	7,359,456	7,832,263	7,959,138	8,004,321	8,101,605	8,399,930	9,100,654	10,622,071	11,973,404	11,454,740
Business-type activities:										
Charges for services:										
University Funds	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	4,916,077
Unemployment Benefits Fund	471,738	410,209	448,914	493,643	427,407	409,293	416,798	413,464	457,628	405,570
Other	355,988	366,129	378,533	391,346	403,102	428,109	459,798	511,758	530,711	541,450
Operating grants & contributions	783,036	746,633	777,368	801,120	798,834	808,427	2,283,904	2,563,073	1,101,038	989,214
Capital grants & contributions	90,263	173,150	101,682	57,588	15,131	71,706	31,680	33,205	40,067	45,435
Total business-type activities program revenues	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	6,897,746
Total primary government program revenues	\$ 11,906,269	\$ 12,565,438	\$ 12,938,690	\$ 13,138,245	\$ 13,385,142	\$ 13,982,841	\$ 16,161,951	\$ 18,164,649	\$ 18,747,913	\$ 18,352,486
Net (expense) revenue										
Governmental activities	\$ (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)	\$ (9,059,636)
Business-type activities	(309,833)	(267,135)	(291,216)	(424,616)	(447,344)	(320,472)	(857,606)	(784,389)	141,814	(56,086)
Total primary government net expense	\$ (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)	\$ (9,115,722)

(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									
	2014	2015	2016	2017	2018 <sup>(1)</sup>	2019	2020 <sup>(2)</sup>	2021	2022 <sup>(3)</sup>	2023 <sup>(4)</sup>
<b>General revenues &amp; other changes in net position</b>										
Governmental activities:										
Personal income tax	\$ 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	\$ 4,601,453
Corporate income tax	387,232	464,121	374,559	432,056	443,698	529,969	634,508	799,466	866,690	826,897
Sales & use tax	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	4,105,823
Other tax	756,237	771,702	803,003	791,607	773,204	828,992	812,882	902,673	966,620	1,038,794
Motor fuel tax restricted for transportation purposes	446,449	524,569	677,999	674,603	671,936	665,799	670,238	673,745	701,247	684,739
Road use tax restricted for transportation purposes	322,470	346,901	360,993	371,361	374,701	381,003	382,757	444,548	466,322	501,030
Unrestricted investment earnings (loss)	21,406	19,175	22,156	16,257	29,730	75,371	55,748	14,595	(66,456)	230,609
Other	35,357	36,680	35,013	38,369	50,091	72,097	68,188	129,563	67,256	192,161
Gain on sale of assets	1,011	1,401	1,197	2,260	804	1,250	1,141	1,920	1,368	2,821
Loss on extinguishment of debt	(5,679)	-	-	-	-	-	-	-	-	-
Transfers	(575,626)	(534,103)	(538,347)	(478,019)	(515,933)	(489,382)	(968,910)	(693,712)	(476,480)	(498,694)
Total governmental activities	\$ 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	\$ 11,685,633
Business-type activities:										
Other tax	\$ 7,527	\$ 7,765	\$ 7,649	\$ 8,078	\$ 8,167	\$ 8,220	\$ 8,348	\$ 11,008	\$ 8,112	\$ 7,655
Unrestricted investment earnings (loss)	186,857	46,888	78,133	162,438	110,237	190,955	162,806	473,811	(230,455)	244,906
Other	68,072	57,303	68,961	60,590	59,863	71,220	70,118	149,487	162,381	109,633
Gain on sale of assets	27	20	4,000	69	658	21	-	29	99	1,063
Special items - change in OPEB	-	-	-	-	465,008	-	-	-	-	-
Transfers	575,626	534,103	538,347	478,019	515,933	489,382	968,910	693,712	476,480	498,694
Total business-type activities	\$ 838,109	\$ 646,079	\$ 697,090	\$ 709,194	\$ 1,159,866	\$ 759,798	\$ 1,210,182	\$ 1,328,047	\$ 416,617	\$ 861,951
<b>Change in net position</b>										
Governmental activities	\$ 247,588	\$ 179,560	\$ 165,223	\$ 317,782	\$ 531,841	\$ 965,289	\$ 883,163	\$ 1,810,848	\$ 3,036,651	\$ 2,625,997
Business-type activities	528,276	378,944	405,874	284,578	712,522	439,326	352,576	543,658	558,431	805,865
Total primary government	\$ 775,864	\$ 558,504	\$ 571,097	\$ 602,360	\$ 1,244,363	\$ 1,404,615	\$ 1,235,739	\$ 2,354,506	\$ 3,595,082	\$ 3,431,862

(1) - 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.

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

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

(4) - Fiscal Year 2023 reflects the implementation of GASB No. 96; fiscal year 2022 was not restated.

(5) - Due to the implementation of GASB Statement No. 84 in FY2020, certain funds were reclassified from Agency Funds to General Funds. As a result, activity previously reported as revenues and expenses is now reflected as transfers. FY2020 through FY2022 amounts have been updated to reflect this change.

**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									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>General Fund</b>										
Nonspendable	\$ 41,248	\$ 44,528	\$ 44,917	\$ 46,445	\$ 52,577	\$ 53,235	\$ 99,455	\$ 122,285	\$ 106,487	\$ 108,689
Spendable:										
Restricted	1,045,227	861,583	835,913	883,016	807,570	810,448	769,625	679,646	817,365 <sup>(2)</sup>	962,716
Committed	1,912,518	1,676,632	1,323,878	1,274,404	1,335,606	1,784,658	2,140,303	3,348,953	5,404,356 <sup>(2)</sup>	7,175,859
Unassigned	(214,660)	(273,102)	(214,504)	(328,131)	(395,625)	(384,360)	(357,748)	(398,227)	(541,258)	(632,975)
Total General Fund	<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>	<u>\$ 7,614,289</u>
<b>All other governmental funds</b>										
Nonspendable	\$ 16,327	\$ 16,451	\$ 16,846	\$ 10,813	\$ 11,115	\$ 11,181	\$ 16,031	\$ 16,660	\$ 18,253	\$ 18,186
Spendable:										
Restricted	489,259 <sup>(1)</sup>	437,487 <sup>(1)</sup>	389,796 <sup>(1)</sup>	347,117 <sup>(1)</sup>	304,512 <sup>(1)</sup>	275,598 <sup>(1)</sup>	236,808 <sup>(1)</sup>	158,483 <sup>(1)</sup>	116,713 <sup>(1)</sup>	112,573 <sup>(1)</sup>
Committed	29,124	24,038	41,215	22,225	20,732	19,021	20,791	40,190	21,871	51,487
Unassigned	(354,758) <sup>(1)</sup>	(305,015) <sup>(1)</sup>	(253,068) <sup>(1)</sup>	(201,706) <sup>(1)</sup>	(162,019) <sup>(1)</sup>	(123,345) <sup>(1)</sup>	(84,833) <sup>(1)</sup>	(43,590) <sup>(1)</sup>	(2,617) <sup>(1)</sup>	(480) <sup>(1)</sup>
Total all other governmental funds	<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>	<u>\$ 181,766</u>

(1) - Due to the implementation of GASB No. 48, interfund advances were recorded in the Tobacco Settlement Authority and Tobacco Collections funds. The interfund advances were zero as of June 30, 2023.

(2) - The Governmental Funds (General Fund) was revised to reclassify \$2,426.3 million of spendable - restricted fund balance as spendable - committed fund balance. There was no impact on total fund balance.



**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									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>										
Taxes	\$ 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	\$ 12,576,527
Receipts from other entities (1)	5,655,703	5,943,765	6,064,791	5,971,601	5,981,877	6,291,339	7,618,762	9,204,248	10,143,578	9,699,615
Investment income (loss)	21,370	19,141	22,093	16,228	29,604	75,009	55,573	14,557	(68,129)	231,652
Fees, licenses & permits	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	1,793,140
Refunds & reimbursements	576,484	601,812	711,301	849,553	805,250	798,210	923,093	782,346	883,486	1,047,618
Sales, rents & services	35,827	39,765	39,665	41,714	36,851	44,113	36,990	35,187	35,749	42,075
Miscellaneous	158,048	177,710	209,066	213,667	207,692	254,099	255,457	301,740	298,802	404,077
Gross revenues	16,186,310	17,058,191	17,719,503	18,021,625	18,363,079	19,265,707	20,807,659	23,364,044	25,319,394	25,794,704
Less revenue refunds	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	2,185,266
Net revenues	15,146,606	15,992,124	16,563,891	16,806,470	17,093,601	18,006,934	18,806,265	21,291,771	23,372,077	23,609,438
<b>Expenditures</b>										
Administration & regulation (1)	1,419,879	1,596,272	1,792,103	1,836,187	1,848,943	1,880,653	1,408,418	1,839,062	1,919,712	1,765,044
Education	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	5,168,110
Health & human rights	418,906	420,907	431,555	437,703	424,547	426,720	443,743	552,417	634,818	646,053
Human services	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	9,772,945
Justice & public defense	1,199,871	1,173,037	1,054,586	986,780	947,730	947,720	1,073,702	1,172,842	1,235,993	1,123,527
Economic development	159,626	158,282	145,436	156,032	136,717	131,231	140,168	169,241	183,270	200,585
Transportation	580,831	646,481	610,992	626,535	673,706	680,525	642,878	606,021	566,369	558,873
Agriculture & natural resources	201,194	207,823	210,453	213,091	204,893	197,969	211,546	236,439	225,907	244,882
Capital outlay	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	1,717,556
Debt service:										
Payment to escrow agent	73,940	-	-	3,246	-	-	-	-	-	-
Principal	69,215	45,625	53,050	58,295	46,960	270,465	59,360	139,587	71,576	104,434
Interest & fiscal charges	94,875	89,659	87,219	79,960	79,898	77,968	67,174	62,654	38,684	38,792
Total expenditures	14,861,876	15,939,904	16,323,740	16,452,423	16,660,440	17,228,594	17,496,740	19,551,407	20,927,197	21,340,801
Excess of revenues over expenditures	284,730	52,220	240,151	354,047	433,161	778,340	1,309,525	1,740,364	2,444,880	2,268,637
<b>Other financing sources (uses)</b>										
Transfers in	229,136	200,611	220,599	220,253	211,240	208,551	292,255	286,906	280,636	341,891
Transfers out	(804,762)	(734,713)	(758,946)	(743,522)	(727,173)	(697,933)	(1,261,165)	(980,618)	(757,116)	(840,585)
Leases, installment purchases & other	131	199	587	37,227	3,057	2,744	452	1,147	48,370	93,054
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)	(575,495)	(533,903)	(537,760)	(484,857)	(512,876)	(306,372)	(961,228)	(656,396)	(428,110)	(405,640)
Special items - disposal of operations	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	\$ (290,765)	\$ (481,683)	\$ (297,609)	\$ (130,810)	\$ (79,715)	\$ 471,968	\$ 348,297	\$ 1,083,968	\$ 2,016,770	\$ 1,862,997
Debt service as a percentage of noncapital expenditures	1.7%	0.9%	0.9%	0.9%	0.8%	2.2%	0.8%	1.1%	0.5%	0.7%

(1)- Due to the implementation of GASB Statement No. 84 in FY2020, certain funds were reclassified from Agency Funds to General Funds. As a result, activity previously reported as revenues and expenses is now reflected as transfers. FY2020 through FY2022 amounts have been updated to reflect this change.

**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									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Individual income tax	\$ 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	\$ 5,596,652
Sales tax	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	3,746,824
Use tax	489,764	501,073	497,160	515,740	566,509	647,016	743,581	833,211	282,208	470,353
Fuel tax	493,999	575,844	746,601	768,810	751,064	731,710	732,345	737,010	764,345	752,910
Corporate tax	507,522	579,881	510,664	564,423	580,805	699,007	727,390	882,489	961,059	945,504
Inheritance tax	90,791	89,807	88,759	88,093	85,245	79,243	78,277	102,053	94,231	89,871
Insurance premium tax	105,532	109,634	119,675	114,809	121,863	153,428	143,464	143,901	152,546	172,959
Cigarette & tobacco tax	225,375	223,069	227,901	221,077	212,567	202,135	211,600	204,614	190,407	183,839
Wagering tax	275,659	280,706	290,004	291,980	295,333	294,629	244,602	337,074	377,300	372,937
Franchise tax	40,330	47,482	50,354	53,831	48,581	64,440	67,653	66,748	72,340	94,926
Beer tax	14,187	14,489	14,214	13,941	13,593	13,439	9,435	18,208	13,660	13,197
Other	15,232	19,619	21,467	22,779	26,107	45,958	55,647	53,439	71,133	136,555
<b>Gross taxes</b>	<b>8,414,849</b>	<b>8,917,337</b>	<b>9,263,248</b>	<b>9,503,731</b>	<b>9,846,473</b>	<b>10,307,880</b>	<b>10,380,464</b>	<b>11,314,249</b>	<b>12,325,647</b>	<b>12,576,527</b>
<b>Less refunds</b>	<b>1,000,031</b>	<b>1,028,612</b>	<b>1,111,432</b>	<b>1,173,495</b>	<b>1,229,918</b>	<b>1,213,022</b>	<b>1,200,953</b>	<b>1,198,193</b>	<b>1,050,913</b>	<b>1,249,438</b>
<b>Net taxes</b>	<b>\$ 7,414,818</b>	<b>\$ 7,888,725</b>	<b>\$ 8,151,816</b>	<b>\$ 8,330,236</b>	<b>\$ 8,616,555</b>	<b>\$ 9,094,858</b>	<b>\$ 9,179,511</b>	<b>\$ 10,116,056</b>	<b>\$ 11,274,734</b>	<b>\$ 11,327,089</b>

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 2013		Tax Year 2014		Tax Year 2015		Tax Year 2016		Tax Year 2017	
Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns
No AGI	53,992	No AGI	58,373	No AGI	61,291	No AGI	48,908	No AGI	48,804
\$1 - 9,999	315,190	\$1 - 9,999	311,378	\$1 - 9,999	311,295	\$1 - 9,999	225,555	\$1 - 9,999	219,061
\$10,000 - 19,999	320,585	\$10,000 - 19,999	315,860	\$10,000 - 19,999	310,750	\$10,000 - 19,999	210,605	\$10,000 - 19,999	206,883
\$20,000 - 29,999	303,974	\$20,000 - 29,999	300,205	\$20,000 - 29,999	294,558	\$20,000 - 29,999	190,879	\$20,000 - 29,999	188,232
\$30,000 - 39,999	273,340	\$30,000 - 39,999	273,584	\$30,000 - 39,999	274,223	\$30,000 - 39,999	167,467	\$30,000 - 39,999	166,897
\$40,000 - 49,999	210,320	\$40,000 - 49,999	214,873	\$40,000 - 49,999	218,392	\$40,000 - 49,999	131,987	\$40,000 - 49,999	134,985
\$50,000 - 74,999	278,264	\$50,000 - 74,999	294,842	\$50,000 - 74,999	308,245	\$50,000 - 74,999	222,665	\$50,000 - 74,999	224,795
\$75,000 - 99,999	103,702	\$75,000 - 99,999	111,906	\$75,000 - 99,999	118,823	\$75,000 - 99,999	145,455	\$75,000 - 99,999	145,603
\$100,000 & above	144,703	\$100,000 & above	156,687	\$100,000 & above	163,513	\$100,000 & above	259,266	\$100,000 & above	270,641
	2,004,070		2,037,708		2,061,090		1,602,787		1,605,901
Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*
\$0 - 1,494	0.36%	\$0 - 1,515	0.36%	\$0 - 1,539	0.36%	\$0 - 1,554	0.36%	\$0 - 1,573	0.36%
\$1,494 - 2,988	0.72%	\$1,515 - 3,030	0.72%	\$1,539 - 3,078	0.72%	\$1,554 - 3,108	0.72%	\$1,573 - 3,146	0.72%
\$2,988 - 5,976	2.43%	\$3,030 - 6,060	2.43%	\$3,078 - 6,156	2.43%	\$3,108 - 6,216	2.43%	\$3,146 - 6,292	2.43%
\$5,976 - 13,446	4.50%	\$6,060 - 13,635	4.50%	\$6,156 - 13,851	4.50%	\$6,216 - 13,986	4.50%	\$6,292 - 14,157	4.50%
\$13,446 - 22,410	6.12%	\$13,635 - 22,725	6.12%	\$13,851 - 23,085	6.12%	\$13,986 - 23,310	6.12%	\$14,157 - 23,595	6.12%
\$22,410 - 29,880	6.48%	\$22,725 - 30,300	6.48%	\$23,085 - 30,780	6.48%	\$23,310 - 31,080	6.48%	\$23,595 - 31,460	6.48%
\$29,880 - 44,820	6.80%	\$30,300 - 45,450	6.80%	\$30,780 - 46,170	6.80%	\$31,080 - 46,620	6.80%	\$31,460 - 47,190	6.80%
\$44,820 - 67,230	7.92%	\$45,450 - 68,175	7.92%	\$46,170 - 69,255	7.92%	\$46,620 - 69,930	7.92%	\$47,190 - 70,785	7.92%
\$67,230 & above	8.98%	\$68,175 & above	8.98%	\$69,255 & above	8.98%	\$69,930 & above	8.98%	\$70,785 & above	8.98%
Tax Year 2018		Tax Year 2019		Tax Year 2020		Tax Year 2021		Tax Year 2022	
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	47,981	No AGI	48,614	No AGI	66,701	No AGI	52,492		
\$1 - 9,999	208,384	\$1 - 9,999	210,503	\$1 - 9,999	204,063	\$1 - 9,999	180,869		
\$10,000 - 19,999	201,124	\$10,000 - 19,999	202,061	\$10,000 - 19,999	195,193	\$10,000 - 19,999	189,371		
\$20,000 - 29,999	184,891	\$20,000 - 29,999	184,805	\$20,000 - 29,999	180,224	\$20,000 - 29,999	166,294		
\$30,000 - 39,999	167,834	\$30,000 - 39,999	172,010	\$30,000 - 39,999	170,468	\$30,000 - 39,999	163,409		
\$40,000 - 49,999	136,926	\$40,000 - 49,999	140,805	\$40,000 - 49,999	143,251	\$40,000 - 49,999	143,317		
\$50,000 - 74,999	228,665	\$50,000 - 74,999	234,764	\$50,000 - 74,999	237,315	\$50,000 - 74,999	243,140		
\$75,000 - 99,999	148,240	\$75,000 - 99,999	150,024	\$75,000 - 99,999	149,288	\$75,000 - 99,999	152,921		
\$100,000 & above	289,139	\$100,000 & above	300,350	\$100,000 & above	312,836	\$100,000 & above	352,949		
	1,613,184		1,643,936		1,659,339		1,644,762		
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 - 1,598	0.36%	\$0 - 1,638	0.33%	\$0 - 1,666	0.33%	\$0 - 1,676	0.33%	\$0 - 1,743	0.33%
\$1,598 - 3,196	0.72%	\$1,638 - 3,276	0.67%	\$1,666 - 3,332	0.67%	\$1,676 - 3,352	0.67%	\$1,743 - 3,486	0.67%
\$3,196 - 6,392	2.43%	\$3,276 - 6,552	2.25%	\$3,332 - 6,664	2.25%	\$3,352 - 6,704	2.25%	\$3,486 - 6,972	2.25%
\$6,392 - 14,382	4.50%	\$6,552 - 14,742	4.14%	\$6,664 - 14,994	4.14%	\$6,704 - 15,084	4.14%	\$6,972 - 15,687	4.14%
\$14,382 - 23,970	6.12%	\$14,742 - 24,570	5.63%	\$14,994 - 24,990	5.63%	\$15,084 - 25,140	5.63%	\$15,687 - 26,145	5.63%
\$23,970 - 31,960	6.48%	\$24,570 - 32,760	5.96%	\$24,990 - 33,320	5.96%	\$25,140 - 33,520	5.96%	\$25,145 - 34,860	5.96%
\$31,960 - 47,940	6.80%	\$32,760 - 49,140	6.25%	\$33,320 - 49,980	6.25%	\$33,520 - 50,280	6.25%	\$34,860 - 52,290	6.25%
\$47,940 - 71,910	7.92%	\$49,140 - 73,710	7.44%	\$49,980 - 74,970	7.44%	\$50,280 - 75,420	7.44%	\$52,290 - 78,435	7.44%
\$71,910 & above	8.98%	\$73,710 & above	8.53%	\$74,970 & above	8.53%	\$75,420 & above	8.53%	\$78,435 & 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 2014 through 2023

Classification	2014 <sup>(1)</sup>		2015		2016		2017		2018	
	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
	<i>(in thousands)</i>		<i>(in thousands)</i>		<i>(in thousands)</i>		<i>(in thousands)</i>		<i>(in thousands)</i>	
Utilities & transportation	14,701	\$ 3,483,048	14,357	\$ 3,632,047	14,134	\$ 3,669,812	13,029	\$ 3,929,813	12,973	\$ 3,889,513
Building materials	6,059	2,538,244	6,118	2,706,767	5,943	2,763,359	5,695	2,862,822	5,592	2,908,678
General merchandise	3,156	4,650,592	3,093	4,711,009	3,073	4,719,728	3,067	4,676,612	3,112	4,708,984
Food dealers	12,807	3,156,659	12,790	3,297,011	12,724	3,478,201	12,607	3,519,738	12,419	3,550,649
Motor vehicles	9,534	1,704,501	9,428	1,793,580	9,340	1,860,126	9,241	1,904,414	9,196	1,951,368
Apparel	6,256	1,044,542	6,221	1,063,320	6,225	1,067,251	6,215	1,025,902	6,252	977,631
Home furnishings & appliances	6,246	1,208,754	6,169	1,216,924	5,917	1,235,700	5,750	1,227,997	5,504	1,206,237
Eating & drinking places	30,035	3,827,209	29,889	4,056,025	30,362	4,228,185	30,720	4,306,324	30,988	4,394,774
Specialty retail stores	56,330	2,771,512	55,786	2,911,596	56,083	3,052,179	56,480	3,082,359	56,593	3,031,680
Services	125,773	4,889,626	126,249	5,188,730	126,900	5,324,603	127,633	5,409,162	127,468	5,544,380
Wholesale goods	18,059	3,772,090	17,698	3,929,422	17,346	3,937,460	17,139	3,889,348	16,712	3,950,029
All other	48,831	2,800,836	49,219	3,019,888	49,763	3,082,894	49,819	3,122,021	49,761	3,216,042
Total	337,787	\$ 35,847,613	337,017	\$ 37,526,319	337,810	\$ 38,419,498	337,395	\$ 38,956,512	336,570	\$ 39,329,965

Classification	2019		2020		2021		2022		2023 <sup>(2)</sup>	
	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
	<i>(in thousands)</i>		<i>(in thousands)</i>		<i>(in thousands)</i>		<i>(in thousands)</i>		<i>(in thousands)</i>	
Utilities & transportation	15,954	\$ 3,975,371	15,788	\$ 3,818,914	17,618	\$ 3,859,075	15,510	\$ 3,804,495	33,890	\$ 3,765,788
Building materials	5,477	2,930,829	5,423	3,212,510	5,435	3,807,841	5,193	4,324,069	12,468	4,361,928
General merchandise	3,157	4,613,828	3,355	4,586,447	3,516	4,810,055	2,520	4,349,210	5,868	4,433,136
Food dealers	12,317	3,638,167	11,991	3,796,789	12,132	4,048,441	11,162	4,034,527	28,267	3,975,779
Motor vehicles	9,089	2,044,357	8,852	2,126,945	9,441	2,346,410	8,203	2,265,798	18,982	2,543,456
Apparel	6,552	986,377	6,653	835,162	6,923	976,638	7,710	1,099,640	15,579	1,144,090
Home furnishings & appliances	5,360	1,179,722	5,146	1,122,915	4,979	1,325,063	7,029	1,950,228	16,127	1,860,454
Eating & drinking places	31,196	4,527,602	30,955	4,238,738	31,423	4,524,619	29,653	4,724,243	79,955	5,105,757
Specialty retail stores	56,462	3,057,059	55,910	3,166,684	56,172	3,894,417	54,903	4,369,809	91,659	4,720,590
Services	130,089	5,830,492	131,156	5,462,049	130,457	5,670,482	126,825	6,581,524	234,297	7,038,760
Wholesale goods	16,615	3,914,185	16,597	4,039,534	16,792	4,697,337	14,312	5,018,360	34,488	5,253,162
All other	50,407	3,399,148	51,033	3,605,962	50,353	3,706,251	57,158	4,189,249	115,953	4,944,699
Total	342,675	\$ 40,097,137	342,859	\$ 40,012,649	345,241	\$ 43,666,629	340,178	\$ 46,711,152	687,533	\$ 49,147,599

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.

(2) - In 2023 the tax returns were completed and accepted monthly rather than quarterly, resulting in an increase in the number of returns.

**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	Lease Liability	Subscription Liability	Other Financing Arrangements Payable	Revenue Bonds	Lease Liability	Subscription Liability	Other Financing Arrangements Payable			
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 <sup>(1)</sup>	1,213,740	40,666	-	16,194	2,000,266	150,954	-	60,485	3,482,305	1.91	1,091
2023 <sup>(2)</sup>	1,141,605	39,044	127,684	11,828	1,951,734	170,421	64,146	81,901	3,588,363	1.84	1,120

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

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

(2) - Fiscal Year 2023 reflects the implementation of GASB No. 96: fiscal year 2022 was not restated.

**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			Coverage
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total			
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			Coverage
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total			
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			Coverage
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total			
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		
2023	36,098	7	36,091	21,755	7,349	29,104	1.24		

Pledged revenues consist of casino and racetrack gaming revenues.

**IJOBS - 2019**

	Less:			Net Available		Debt Service			Coverage
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total			
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		
2023	8,910	1	8,909	-	7,184	7,184	1.24		

Pledged revenues consist of casino and racetrack gaming revenues.

**IJOBS - 2020**

	Less:			Net Available		Debt Service			Coverage
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total			
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		
2023	9,992	2	9,990	3,855	4,201	8,056	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)

**Vision Iowa**

				<b>Debt Service</b>			
<b>Gross Revenues</b>		<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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.

**Iowa Utilities Board and Consumer Advocate State Building**

				<b>Debt Service</b>			
<b>Gross Revenues</b>		<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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.

**Iowa Utilities Board & Consumer Advocate State Building 2020**

				<b>Debt Service</b>			
<b>Gross Revenues</b>		<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
2021	\$ 879	\$ -	\$ 879	\$ 740	\$ 139	\$ 879	1.00
2022	881	-	881	759	122	881	1.00
2023	881	-	881	774	107	881	1.00

Pledged revenues are from utility company assessments.

**Prison Infrastructure 2010**

				<b>Debt Service</b>			
<b>Gross Revenues</b>		<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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.

**Prison Infrastructure 2016**

				<b>Debt Service</b>			
<b>Gross Revenues</b>		<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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
2023	13,790	-	13,790	10,805	2,985	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>				<b>Debt Service</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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 2021</i>				<b>Debt Service</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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
2023	55,291 *	705	54,586	28,520	14,138	42,658	1.28

\* 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>				<b>Debt Service*</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses*</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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
2023	203,338	139,521	63,817	23,480	9,314	32,794	1.95

<i>Athletic/Multipurpose/Academic Facilities Revenue Bonds</i>				<b>Debt Service*</b>			
	<b>Gross Revenues*</b>	<b>Less: Operating Expenses*</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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
2023	135,950	25,214	110,736	15,480	8,950	24,430	4.53

<i>Telecommunications Revenue Bonds</i>				<b>Debt Service*</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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
2023	27,935	20,656	7,279	760	810	1,570	4.64

<i>Student Health Facility Revenue Bonds</i>				<b>Debt Service*</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses*</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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
2023	3,259	2,977	282	240	11	251	1.12

(continued on next page)

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

**Schedule 9**

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

<i>Utility System Revenue Bonds</i>				<b>Debt Service*</b>			
	<b>Gross Revenues*</b>	<b>Less: Operating Expenses*</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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
2023	55,482	46,428	9,054	4,825	2,092	6,917	1.31

<i>Parking System Revenue Bonds</i>				<b>Debt Service*</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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
2023	23,545	10,119	13,426	2,595	1,246	3,841	3.50

<i>Recreational/Regulated Materials Facility Revenue Bonds</i>				<b>Debt Service*</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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
2023	41,906	14,130	27,776	5,335	2,941	8,276	3.36

<i>Memorial/Maucker Union Revenue Bonds ***</i>				<b>Debt Service*</b>			
	<b>Gross Revenues*</b>	<b>Less: Operating Expenses*</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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
2023	22,417	6,344	16,073	2,160	712	2,872	5.60

(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>				<b>Debt Service</b>			
		<b>Less:</b>	<b>Net Available</b>				
	<b>Gross Revenues*</b>	<b>Operating Expenses*</b>	<b>Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
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
2023	2,820,605	2,275,335	545,270	11,670	22,256	33,926	16.07

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

\*\*\* UNI Maucker Union Revenue Bond was paid off in FY2023.

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**

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Population</b> ( <i>in thousands</i> )	3,090	3,107	3,124	3,135	3,146	3,156	3,155	3,189	3,193	3,205
<b>Personal income</b> ( <i>in millions</i> )	\$ 139,422	\$ 140,177	\$ 140,501	\$ 146,685	\$ 144,691	\$ 154,091	\$ 166,070	\$ 169,182	\$ 182,525	\$ 195,292
<b>Per capita personal income</b>	\$ 45,114	\$ 45,115	\$ 44,971	\$ 46,794	\$ 45,996	\$ 48,823	\$ 52,636	\$ 53,057	\$ 57,163	\$ 60,938
<b>Resident civilian labor force &amp; employment</b> ( <i>annual averages</i> )										
Civilian labor force ( <i>in thousands</i> )	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	1,717.0
Resident employment ( <i>in thousands</i> )	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	1,670.0
Resident unemployed ( <i>in thousands</i> )	77.6	74.0	62.5	62.4	52.5	42.6	47.8	86.4	70.9	47.0
Percent unemployed	4.6	4.3	3.7	3.7	3.1	2.5	2.7	5.1	4.2	2.7
<b>Employment by industry, non-agricultural</b> ( <i>in thousands</i> )										
Construction	67.4	74.4	78.6	80.9	76.2	77.4	78.1	76.6	77.7	81.2
Manufacturing	214.5	216.8	216.1	213.3	216.3	223.0	226.2	216.6	217.7	223.8
Trade, transportation & utilities	311.4	312.9	316.0	316.2	314.8	312.8	310.3	300.9	308.4	312.8
Information	26.1	25.6	24.7	22.6	22.0	22.0	21.3	19.1	18.9	19.1
Financial activities	103.4	104.2	105.7	108.5	109.2	109.1	109.7	109.3	108.9	108.5
Professional & business	131.9	136.1	139.2	138.6	139.4	140.9	139.3	134.9	139.6	145.8
Education & health	223.2	223.2	225.0	228.6	231.6	234.7	235.2	224.2	225.3	227.7
Leisure & hospitality	136.7	137.9	139.7	142.6	143.5	143.8	144.7	118.4	128.4	137.0
Other services	60.2	61.3	62.4	61.7	59.9	60.0	60.9	56.7	57.0	57.9
Government	255.4	255.5	254.8	257.9	260.3	260.5	260.3	251.9	253.7	257.2
<b>Total non-agricultural employment</b>	<b>1,530.2</b>	<b>1,547.9</b>	<b>1,562.2</b>	<b>1,570.9</b>	<b>1,573.2</b>	<b>1,584.2</b>	<b>1,586.0</b>	<b>1,508.6</b>	<b>1,535.6</b>	<b>1,571.0</b>

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 2022**

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

**CALENDAR YEAR 2013**

<b>Rank</b>	<b>Employer</b>	<b>Type of Business</b>
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	Mercy Health	Health Care Services
6	Rockwell Collins	Equipment Manufacturing
7	Tyson Fresh Meats	Food Manufacturing
8	Casey's General Store	Convenience Stores
9	Fareway Food Stores	Retail Food
10	Principal Financial Group	Finance & Insurance

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**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>ADMINISTRATION &amp; REGULATION</b>										
<i>Department of Administrative Services</i>										
Land (acres)	138	138	138	138	150	150	150	150	150	150
Buildings & improvements (square footage)	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	2,468,257
Machinery & equipment	627	341	321	300	282	284	275	270	288	413
<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	181,996	181,996	206,996	206,996	206,996	206,996
<b>EDUCATION</b>										
<i>Iowa PBS</i>										
Land (acres)	208	208	208	209	209	209	209	209	201	201
Buildings & improvements (square footage)	75,500	75,500	75,500	75,500	75,500	75,500	75,500	75,500	70,037	70,037
Machinery & equipment	873	801	797	786	780	786	776	739	720	797
<i>Iowa Braille &amp; Sight Saving School</i>										
Buildings & improvements (square footage)*	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
<b>HEALTH &amp; HUMAN RIGHTS</b>										
<i>Department for the Blind</i>										
Buildings & improvements (square footage)	100,000	100,000	100,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Machinery & equipment	194	182	177	176	166	167	183	246	234	261
<i>Veterans Home</i>										
Land (acres)	158	158	158	158	158	158	158	158	158	158
Buildings & improvements (square footage)	891,811	891,811	891,811	891,811	909,073	909,073	909,073	909,073	909,073	909,073
Machinery & equipment	509	561	629	640	720	789	790	811	800	798
<i>Department of Public Health</i>										
Machinery & equipment	478	504	593	502	553	417	453	575	690	912
<b>HUMAN SERVICES</b>										
<i>Department of Human Services &amp; Institutions</i>										
Land (acres)	1,965	1,965	1,965	1,965	1,965	1,757	1,757	1,757	1,752	1,752
Buildings & improvements (square footage)	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	3,234,336
Machinery & equipment	1,946	1,930	1,823	1,738	1,728	1,740	1,526	1,524	1,532	1,532

(continued on next page)

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

**Schedule 12**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>JUSTICE &amp; PUBLIC DEFENSE</b>										
<i>Department of Corrections &amp; Correctional Facilities</i>										
Land (acres)	476	238	238	238	238	238	238	1,738	1,738	1,793
Buildings & improvements (square footage)	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	5,304,615
Machinery & equipment	1,793	1,895	2,181	1,922	2,278	2,320	2,299	2,364	2,443	2,469
<i>Judicial Districts</i>										
Land (acres)	66	68	68	68	68	68	68	68	68	74
Buildings & improvements (square footage)	663,644	663,203	663,203	663,203	663,203	663,203	663,183	663,203	663,203	666,187
Machinery & equipment	320	334	336	338	354	340	334	346	373	381
<i>Department of Public Defense</i>										
Land (acres)	2,688	2,769	2,769	2,994	3,113	3,121	3,121	3,293	3,344	3,344
Buildings & improvements (square footage)	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	2,723,774
Machinery & equipment	486	490	490	496	493	488	530	549	599	597
<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	162,584	162,584	162,584
Machinery & equipment	1,929	1,950	2,122	2,098	2,112	2,206	2,303	2,931	3,096	2,870
<b>ECONOMIC DEVELOPMENT</b>										
<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	262	241	234	185	181	184	177	180	184	194
<b>TRANSPORTATION</b>										
<i>Department of Transportation</i>										
Land (acres)	6,943	5,245	4,580	4,233	3,984	4,082	3,908	3,881	3,796	3,668
Buildings & improvements (square footage)	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	2,731,307
Highway lane miles	237,391	237,588	237,637	238,364	236,814	236,968	231,690	237,397	237,581	237,045
Heavy equipment	6,416	6,463	6,695	6,779	7,102	7,407	7,878	8,202	8,072	8,252
Machinery & equipment	3,621	3,532	3,839	3,901	3,952	4,055	4,124	4,183	4,094	3,881
<b>AGRICULTURE &amp; NATURAL RESOURCES</b>										
<i>Department of Natural Resources</i>										
Land (acres)	176,972	180,710	184,546	189,678	192,337	196,322	200,304	202,830	206,024	207,644
Buildings & improvements (square footage)	810,633	584,218	850,613	859,335	901,579	911,063	917,092	909,456	907,744	907,515
State parks	71	71	71	72	72	72	72	72	72	72
Wildlife management areas	16	16	16	16	16	16	16	16	16	16
Machinery & equipment	2,083	2,065	2,265	2,217	2,118	2,184	2,245	2,155	2,235	2,341

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**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>ADMINISTRATION &amp; REGULATION</b>										
<i>Department of Administrative Services</i>										
State employees covered by benefit plans	18,145	17,966	17,602	17,224	16,474	16,333	16,459	16,484	16,893	17,280
Number of State payroll warrants processed *	485,222	461,371	488,231	461,197	441,669	440,578	444,908	447,035	465,693	481,996
<b>EDUCATION</b>										
<i>Department of Education</i>										
Enrollment:										
Public schools	478,921	480,772	483,451	485,147	486,264	487,651	490,094	484,159	485,630	486,476
Universities	76,465	78,047	80,132	81,899	80,066	77,860	75,128	71,795	69,848	68,933
Community colleges	94,234	93,722	93,074	91,430	90,531	89,894	88,375	81,749	82,251	85,362
<b>HEALTH &amp; HUMAN RIGHTS</b>										
<i>Department for the Blind</i>										
Number of clients served	9,158	7,024	6,150	6,835	7,284	6,840	6,745	6,601	6,665	6,595
<b>HUMAN SERVICES</b>										
<i>Department of Human Services</i>										
Average number of residents/patients	834	690	680	668	646	630	614	541	549	523
Average number of Medicaid recipients	405,704	406,155	416,285	424,916	423,924	428,601	427,797	468,144	499,016	528,527
<b>JUSTICE &amp; PUBLIC DEFENSE</b>										
<i>Department of Corrections</i>										
Average number of inmates	9,622	9,731	9,742	9,865	9,902	10,034	9,663	7,527	9,285	9,487
<b>ECONOMIC DEVELOPMENT</b>										
<i>Iowa Workforce Development</i>										
Number of unemployment claims accepted (calendar year)	93,158	92,606	88,566	79,125	74,064	78,695	315,701	75,639	51,596	INA
Unemployment insurance regular benefits paid (in millions, calendar year)	402.6	417.6	423.5	402.6	364.7	381.8	1,254.2	404.7	253.9	INA
<b>TRANSPORTATION</b>										
<i>Department of Transportation</i>										
Automobile driver licenses issued	1,122,199	981,512	873,457	793,156	1,000,189	991,867	793,587	754,178	677,678	799,702
Vehicles weighed (in thousands, federal fiscal year)	812	837	760	880	890	755	571	546	834	873
<b>AGRICULTURE &amp; NATURAL RESOURCES</b>										
<i>Department of Natural Resources</i>										
Hunting & fishing licenses issued	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	1,067,457

Source: Information provided by Departments.

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

INA - Information not available.



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

**Schedule 14**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Administration & regulation	1,936	1,910	1,925	1,928	1,924	1,904	1,921	1,917	2,092	2,320
Education	1,019	1,026	1,028	1,018	1,092	1,080	1,117	1,075	1,119	1,189
Health & human rights	1,755	1,743	1,767	1,801	1,620	1,637	1,632	1,625	1,713	1,807
Human services	5,170	4,986	4,838	4,689	4,450	4,235	4,251	4,309	4,274	4,349
Justice & public defense	6,327	6,339	6,195	6,059	5,769	5,761	5,891	5,871	5,915	6,278
Economic development	711	668	662	663	644	607	629	644	678	692
Transportation	2,996	2,883	2,992	2,913	2,833	2,703	2,760	2,833	2,837	2,837
Agriculture & natural resources	1,468	1,469	1,449	1,433	1,333	1,407	1,444	1,417	1,505	1,567
Universities	42,284	42,723	43,463	44,339	45,065	44,390	46,187	43,591	44,142	43,674
Other enterprise funds	172	169	171	174	174	164	253	168	177	175
<b>Total primary government</b>	<b>63,838</b>	<b>63,916</b>	<b>64,490</b>	<b>65,017</b>	<b>64,904</b>	<b>63,888</b>	<b>66,085</b>	<b>63,450</b>	<b>64,452</b>	<b>64,888</b>

Source: Department of Administrative Services

**STATE OF IOWA**  
**Schedule of Current Expenditures - General Fund**  
Year Ended June 30, 2023

**Schedule 15**

(Expressed in Thousands)

	<b>Personal Services</b>	<b>Travel &amp; Subsistence</b>	<b>Supplies</b>	<b>Contractual Services</b>	<b>Equipment &amp; Repairs</b>	<b>Claims &amp; Miscellaneous</b>	<b>Licenses Permits &amp; Refunds</b>	<b>State Aid</b>	<b>Plant Improvement</b>	<b>Adjustments</b>	<b>Total Current Expenditures</b>
Administration & regulation	\$ 163,004	\$ 6,196	\$ 6,395	\$ 148,178	\$ 6,535	\$ 1,420,488	\$ 96	\$ 1,015,536	\$ 20,006	\$ (1,037,558)	\$ 1,748,876
Education	89,524	1,655	5,528	69,853	3,447	5,212	5	4,951,466	-	26,325	5,153,015
Health & human rights	125,663	1,611	8,852	329,837	6,642	694	12	74,232	127	98,166	645,836
Human services	367,325	4,526	18,731	299,958	24,932	1,578	75	9,049,723	-	5,768	9,772,616
Justice & public defense	624,032	16,796	46,089	179,772	35,468	10,298	55	115,794	18,467	74,430	1,121,201
Economic development	71,973	1,136	2,637	108,850	4,066	4,730	17	15,018	-	(7,842)	200,585
Transportation	265,450	1,484	56,665	162,495	39,652	6,854	1,310	64,579	1,372,969	(1,412,691)	558,767
Agriculture & natural resources	125,507	7,092	7,749	64,691	4,751	947	4	25,793	32,528	(37,124)	231,938
<b>Total primary government</b>	<b>\$ 1,832,478</b>	<b>\$ 40,496</b>	<b>\$ 152,646</b>	<b>\$ 1,363,634</b>	<b>\$ 125,493</b>	<b>\$ 1,450,801</b>	<b>\$ 1,574</b>	<b>\$ 15,312,141</b>	<b>\$ 1,444,097</b>	<b>\$ (2,290,526)</b>	<b>\$ 19,432,834</b>

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.