

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									
	2012 ⁽¹⁾	2013 ⁽²⁾	2014	2015 ⁽³⁾	2016	2017	2018 ⁽⁴⁾	2019	2020 ⁽⁵⁾	2021
Governmental activities										
Net investment in capital assets	\$ 7,297,964	\$ 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
Restricted	1,066,451	1,085,008	1,064,266	855,856	922,557	941,514	941,197	1,004,597	924,880	880,011
Unrestricted	90,401	525,989	413,880	(515,129)	(808,123)	(999,603)	(1,013,268)	(522,156)	(65,977)	1,203,788
Total governmental activities net position	\$ 8,454,816	\$ 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
Business-type activities										
Net investment in capital assets	\$ 2,534,247	\$ 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
Restricted	1,368,589	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
Unrestricted	1,687,242	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
Total business-type activities net position	\$ 5,590,078	\$ 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
Primary government										
Net investment in capital assets	\$ 9,832,211	\$ 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
Restricted	2,435,040	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
Unrestricted	1,777,643	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
Total primary government net position	\$ 14,044,894	\$ 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

(1) - Fiscal Year 2012 amounts reported include prior period adjustments made in 2013 to reflect the effect of implementation of GASB No. 61 and the inclusion of new component units at the University of Iowa.

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

(3) - 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.

(4) - 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.

(5) - Fiscal Year 2020 reflects the implementation of GASB No. 84; fiscal year 2019 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									
	2012 ⁽¹⁾	2013 ⁽²⁾	2014	2015	2016	2017	2018 ⁽³⁾	2019	2020 ⁽⁴⁾	2021
Expenses										
Governmental activities:										
Administration & regulation	\$ 1,411,797	\$ 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
Education	3,551,294	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
Health & human rights	423,202	420,844	423,723	422,677	436,330	445,057	435,776	434,416	455,753	565,016
Human services	5,466,172	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
Justice & public defense	1,082,774	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
Economic development	254,902	186,948	159,964	158,632	144,472	157,288	133,810	132,911	140,858	173,455
Transportation	1,206,924	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
Agriculture & natural resources	214,526	219,948	219,159	223,916	227,612	233,883	224,382	230,063	238,515	268,107
Interest expense	101,849	99,311	95,312	92,011	90,105	79,424	78,773	76,984	65,434	58,436
Total governmental activities expenses	13,713,440	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
Business-type activities:										
University Funds	3,842,314	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
Unemployment Benefits Fund	718,611	554,883	439,937	396,842	416,582	430,068	384,371	361,076	2,234,620	2,353,780
Other	246,673	257,011	260,564	264,092	273,939	285,205	294,471	309,649	334,712	372,382
Total business-type activities expenses	4,807,598	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
Total primary government expenses	\$ 18,521,038	\$ 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
Program revenues										
Governmental activities:										
Charges for services:										
Administration & regulation	\$ 1,060,902	\$ 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
Education	52,686	21,787	18,057	20,656	17,374	17,714	26,308	20,003	12,936	20,311
Health & human rights	66,922	68,865	69,159	80,767	77,168	75,320	75,204	75,144	80,002	78,464
Human services	666,496	438,915	519,909	544,631	550,432	823,549	772,301	732,181	829,034	711,411
Justice & public defense	104,969	89,888	106,730	95,952	97,638	97,779	116,771	108,876	90,690	137,035
Economic development	3,672	3,864	3,374	1,749	2,049	1,739	1,662	4,392	1,269	4,823
Transportation	93,908	106,081	122,683	100,322	79,955	100,598	168,402	143,928	106,007	92,727
Agriculture & natural resources	84,912	78,476	79,777	72,634	86,807	72,052	76,734	84,729	80,161	92,937
Operating grants & contributions	4,489,138	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
Capital grants & contributions	494,715	426,350	472,885	501,378	440,783	503,121	509,091	448,902	544,550	520,257
Total governmental activities program revenues	7,118,320	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
Business-type activities:										
Charges for services:										
University Funds	2,590,308	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
Unemployment Benefits Fund	643,970	543,535	471,738	410,209	448,914	493,643	427,407	409,293	416,798	413,464
Other	325,699	342,596	355,988	366,129	378,533	391,346	403,102	428,109	459,798	511,758
Operating grants & contributions	1,044,159	848,672	783,036	746,633	777,368	801,120	798,834	808,427	2,283,904	2,563,073
Capital grants & contributions	61,339	61,948	90,263	173,150	101,682	57,588	15,131	71,706	31,680	33,205
Total business-type activities program revenues	4,665,475	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
Total primary government program revenues	\$ 11,783,795	\$ 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
Net expense										
Governmental activities	\$ (6,595,120)	\$ (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)
Business-type activities	(142,123)	(288,301)	(309,833)	(267,135)	(291,216)	(424,616)	(447,344)	(320,472)	(857,606)	(784,389)
Total primary government net expense	\$ (6,737,243)	\$ (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)

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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									
	2012 ⁽¹⁾	2013 ⁽²⁾	2014	2015	2016	2017	2018 ⁽³⁾	2019	2020 ⁽⁴⁾	2021
General revenues & other changes in net position										
Governmental activities:										
Personal income tax	\$ 3,040,391	\$ 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
Corporate income tax	430,395	428,991	387,232	464,121	374,559	432,056	443,698	529,969	634,508	799,466
Sales & use tax	2,454,156	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
Other tax	756,713	759,681	756,237	771,702	803,003	791,607	773,204	828,992	812,882	902,673
Motor fuel tax restricted for transportation purposes	438,953	438,009	446,449	524,569	677,999	674,603	671,936	665,799	670,238	673,745
Road use tax restricted for transportation purposes	303,368	307,821	322,470	346,901	360,993	371,361	374,701	381,003	382,757	444,548
Unrestricted investment earnings	21,155	6,240	21,406	19,175	22,156	16,257	29,730	75,371	55,748	14,595
Other	27,504	29,746	35,357	36,680	35,013	38,369	50,091	72,097	68,188	129,563
Gain on sale of assets	732	871	1,011	1,401	1,197	2,260	804	1,250	1,141	1,920
Loss on extinguishment of debt	-	-	(5,679)	-	-	-	-	-	-	-
Special items - disposal of operations	-	5,728	-	-	-	-	-	-	-	-
Transfers	(456,940)	(500,210)	(575,626)	(534,103)	(538,347)	(478,019)	(515,933)	(489,382)	(968,910)	(693,712)
Total governmental activities	<u>\$ 7,016,427</u>	<u>\$ 7,433,551</u>	<u>\$ 7,220,663</u>	<u>\$ 7,757,033</u>	<u>\$ 8,037,397</u>	<u>\$ 8,280,214</u>	<u>\$ 8,541,644</u>	<u>\$ 9,132,991</u>	<u>\$ 8,724,009</u>	<u>\$ 10,007,437</u>
Business-type activities:										
Other tax	\$ 7,031	\$ 7,463	\$ 7,527	\$ 7,765	\$ 7,649	\$ 8,078	\$ 8,167	\$ 8,220	\$ 8,348	\$ 11,008
Unrestricted investment earnings	90,891	109,987	186,857	46,888	78,133	162,438	110,237	190,955	162,806	473,811
Other	76,091	67,096	68,072	57,303	68,961	60,590	59,863	71,220	70,118	149,487
Gain on sale of assets	688	78	27	20	4,000	69	658	21	-	29
Special items - change in OPEB	-	-	-	-	-	-	465,008	-	-	-
Extraordinary items - impairment of assets & other	991	(2,580)	-	-	-	-	-	-	-	-
Transfers	456,940	500,210	575,626	534,103	538,347	478,019	515,933	489,382	968,910	693,712
Total business-type activities	<u>\$ 632,632</u>	<u>\$ 682,254</u>	<u>\$ 838,109</u>	<u>\$ 646,079</u>	<u>\$ 697,090</u>	<u>\$ 709,194</u>	<u>\$ 1,159,866</u>	<u>\$ 759,798</u>	<u>\$ 1,210,182</u>	<u>\$ 1,328,047</u>
Change in net position										
Governmental activities	\$ 421,307	\$ 735,838	\$ 247,588	\$ 179,560	\$ 165,223	\$ 317,782	\$ 531,841	\$ 965,289	\$ 883,163	\$ 1,810,848
Business-type activities	490,509	393,953	528,276	378,944	405,874	284,578	712,522	439,326	352,576	543,658
Total primary government	<u>\$ 911,816</u>	<u>\$ 1,129,791</u>	<u>\$ 775,864</u>	<u>\$ 558,504</u>	<u>\$ 571,097</u>	<u>\$ 602,360</u>	<u>\$ 1,244,363</u>	<u>\$ 1,404,615</u>	<u>\$ 1,235,739</u>	<u>\$ 2,354,506</u>

(1) - Fiscal Year 2012 amounts reported include prior period adjustments made in 2013 to reflect the effect of implementation of GASB No. 61 and the inclusion of new component units at the University of Iowa.

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

(3) - 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.

(4) - Fiscal Year 2020 reflects the implementation of GASB No. 84; fiscal year 2019 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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	\$ 41,382	\$ 43,138	\$ 41,248	\$ 44,528	\$ 44,917	\$ 46,445	\$ 52,577	\$ 53,235	\$ 99,455	\$ 122,285
Spendable:										
Restricted	1,062,771	1,017,927	1,045,227	861,583	835,913	883,016	807,570	810,448	769,625	679,646
Committed	1,732,552	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
Unassigned	(210,684)	(156,800)	(214,660)	(273,102)	(214,504)	(328,131)	(395,625)	(384,360)	(357,748)	(398,227)
Total General Fund	<u>\$ 2,626,021</u>	<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>
All other governmental funds										
Nonspendable	\$ 16,192	\$ 16,376	\$ 16,327	\$ 16,451	\$ 16,846	\$ 10,813	\$ 11,115	\$ 11,181	\$ 16,031	\$ 16,660
Spendable:										
Restricted	667,541 ⁽¹⁾	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⁾
Committed	26,453	28,346	29,124	24,038	41,215	22,225	20,732	19,021	20,791	40,190
Unassigned	(461,801) ⁽¹⁾	(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⁾
Total all other governmental funds	<u>\$ 248,385</u>	<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>

(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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 7,985,697	\$ 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
Receipts from other entities	5,626,029	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
Investment income	21,766	6,244	21,370	19,141	22,093	16,228	29,604	75,009	55,573	14,557
Fees, licenses & permits	1,226,093	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
Refunds & reimbursements	537,219	527,456	576,484	601,812	711,301	849,553	805,250	798,210	923,093	782,346
Sales, rents & services	33,225	32,639	35,827	39,765	39,665	41,714	36,851	44,113	36,990	35,187
Miscellaneous	141,461	150,035	158,048	177,710	209,066	213,667	207,692	254,099	255,457	301,740
Gross revenues	15,571,490	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
Less revenue refunds	918,524	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
Net revenues	14,652,966	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
Expenditures										
Administration & regulation	1,403,974	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
Education	3,544,428	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
Health & human rights	417,306	414,981	418,906	420,907	431,555	437,703	424,547	426,720	443,743	552,417
Human services	5,461,157	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
Justice & public defense	1,027,435	1,035,912	1,199,871	1,173,037	1,054,586	986,780	947,730	947,720	1,073,702	1,172,842
Economic development	255,299	184,877	159,626	158,282	145,436	156,032	136,717	131,231	140,168	169,241
Transportation	548,629	552,228	580,831	646,481	610,992	626,535	673,706	680,525	642,878	606,021
Agriculture & natural resources	201,838	200,439	201,194	207,823	210,453	213,091	204,893	197,969	211,546	236,439
Capital outlay	1,136,378	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
Debt service:										
Payment to escrow agent	-	-	73,940	-	-	3,246	-	-	-	-
Principal	72,555	49,815	69,215	45,625	53,050	58,295	46,960	270,465	59,360	139,587
Interest & fiscal charges	101,327	98,242	94,875	89,659	87,219	79,960	79,898	77,968	67,174	62,654
Total expenditures	14,170,326	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
Excess of revenues over expenditures	482,640	903,238	284,730	52,220	240,151	354,047	433,161	778,340	1,309,525	1,740,364
Other financing sources (uses)										
Transfers in	197,567	215,291	229,136	200,611	220,599	220,253	211,240	208,551	292,255	286,906
Transfers out	(651,385)	(713,290)	(804,762)	(734,713)	(758,946)	(743,522)	(727,173)	(697,933)	(1,261,165)	(980,618)
Leases, installment purchases & other	562	9	131	199	587	37,227	3,057	2,744	452	1,147
Premium (discount) on bonds	1,643	-	-	-	-	74,176	-	36,591	-	83,311
Revenue refunding bonds issued	20,910	-	-	-	-	345,215	-	143,675	7,230	779,631
Payment to refunded bond escrow agent	-	-	-	-	-	(418,206)	-	-	-	(826,773)
Total other financing sources (uses)	(430,703)	(497,990)	(575,495)	(533,903)	(537,760)	(484,857)	(512,876)	(306,372)	(961,228)	(656,396)
Special items - disposal of operations	-	(24,604)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ 51,937	\$ 380,644	\$ (290,765)	\$ (481,683)	\$ (297,609)	\$ (130,810)	\$ (79,715)	\$ 471,968	\$ 348,297	\$ 1,083,968
Debt service as a percentage of noncapital expenditures	1.3%	1.1%	1.7%	0.9%	0.9%	0.9%	0.8%	2.2%	0.8%	1.1%

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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Individual income tax	\$ 3,677,240	\$ 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
Sales tax	2,066,024	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
Use tax	439,772	464,126	489,764	501,073	497,160	515,740	566,509	647,016	743,581	833,211
Fuel tax	490,377	481,120	493,999	575,844	746,601	768,810	751,064	731,710	732,345	737,010
Corporate tax	550,343	563,016	507,522	579,881	510,664	564,423	580,805	699,007	727,390	882,489
Inheritance tax	79,670	86,785	90,791	89,807	88,759	88,093	85,245	79,243	78,277	102,053
Insurance premium tax	101,406	104,885	105,532	109,634	119,675	114,809	121,863	153,428	143,464	143,901
Cigarette & tobacco tax	225,499	226,300	225,375	223,069	227,901	221,077	212,567	202,135	211,600	204,614
Wagering tax	287,680	283,168	275,659	280,706	290,004	291,980	295,333	294,629	244,602	337,074
Franchise tax	41,121	43,860	40,330	47,482	50,354	53,831	48,581	64,440	67,653	66,748
Beer tax	14,726	13,865	14,187	14,489	14,214	13,941	13,593	13,439	9,435	18,208
Other	11,839	10,960	15,232	19,619	21,467	22,779	26,107	45,958	55,647	53,439
Gross taxes	7,985,697	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
Less refunds	820,178	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
Net taxes	<u>\$ 7,165,519</u>	<u>\$ 7,585,013</u>	<u>\$ 7,414,818</u>	<u>\$ 7,888,725</u>	<u>\$ 8,151,816</u>	<u>\$ 8,330,236</u>	<u>\$ 8,616,555</u>	<u>\$ 9,094,858</u>	<u>\$ 9,179,511</u>	<u>\$ 10,116,056</u>

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 2011		Tax Year 2012		Tax Year 2013		Tax Year 2014		Tax Year 2015	
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	52,101	No AGI	52,301	No AGI	53,992	No AGI	58,373	No AGI	61,291
\$1 - 9,999	337,187	\$1 - 9,999	326,822	\$1 - 9,999	315,190	\$1 - 9,999	311,378	\$1 - 9,999	311,295
\$10,000 - 19,999	332,596	\$10,000 - 19,999	324,978	\$10,000 - 19,999	320,585	\$10,000 - 19,999	315,860	\$10,000 - 19,999	310,750
\$20,000 - 29,999	314,841	\$20,000 - 29,999	309,181	\$20,000 - 29,999	303,974	\$20,000 - 29,999	300,205	\$20,000 - 29,999	294,558
\$30,000 - 39,999	272,314	\$30,000 - 39,999	272,654	\$30,000 - 39,999	273,340	\$30,000 - 39,999	273,584	\$30,000 - 39,999	274,223
\$40,000 - 49,999	202,716	\$40,000 - 49,999	207,046	\$40,000 - 49,999	210,320	\$40,000 - 49,999	214,873	\$40,000 - 49,999	218,392
\$50,000 - 74,999	253,213	\$50,000 - 74,999	268,326	\$50,000 - 74,999	278,264	\$50,000 - 74,999	294,842	\$50,000 - 74,999	308,245
\$75,000 - 99,999	89,113	\$75,000 - 99,999	96,439	\$75,000 - 99,999	103,702	\$75,000 - 99,999	111,906	\$75,000 - 99,999	118,823
\$100,000 & above	121,578	\$100,000 & above	138,830	\$100,000 & above	144,703	\$100,000 & above	156,687	\$100,000 & above	163,513
	<u>1,975,659</u>		<u>1,996,577</u>		<u>2,004,070</u>		<u>2,037,708</u>		<u>2,061,090</u>
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 - 1,439	0.36%	\$0 - 1,469	0.36%	\$0 - 1,494	0.36%	\$0 - 1,515	0.36%	\$0 - 1,539	0.36%
\$1,439 - 2,878	0.72%	\$1,469 - 2,938	0.72%	\$1,494 - 2,988	0.72%	\$1,515 - 3,030	0.72%	\$1,539 - 3,078	0.72%
\$2,878 - 5,756	2.43%	\$2,938 - 5,876	2.43%	\$2,988 - 5,976	2.43%	\$3,030 - 6,060	2.43%	\$3,078 - 6,156	2.43%
\$5,756 - 12,951	4.50%	\$5,876 - 13,221	4.50%	\$5,976 - 13,446	4.50%	\$6,060 - 13,635	4.50%	\$6,156 - 13,851	4.50%
\$12,951 - 21,585	6.12%	\$13,221 - 22,035	6.12%	\$13,446 - 22,410	6.12%	\$13,635 - 22,725	6.12%	\$13,851 - 23,085	6.12%
\$21,585 - 28,780	6.48%	\$22,035 - 29,380	6.48%	\$22,410 - 29,880	6.48%	\$22,725 - 30,300	6.48%	\$23,085 - 30,780	6.48%
\$28,780 - 43,170	6.80%	\$29,380 - 44,070	6.80%	\$29,880 - 44,820	6.80%	\$30,300 - 45,450	6.80%	\$30,780 - 46,170	6.80%
\$43,170 - 64,755	7.92%	\$44,070 - 66,105	7.92%	\$44,820 - 67,230	7.92%	\$45,450 - 68,175	7.92%	\$46,170 - 69,255	7.92%
\$64,755 & above	8.98%	\$66,105 & above	8.98%	\$67,230 & above	8.98%	\$68,175 & above	8.98%	\$69,255 & above	8.98%
Tax Year 2016		Tax Year 2017		Tax Year 2018		Tax Year 2019		Tax Year 2020	
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	48,908	No AGI	48,804	No AGI	47,981	No AGI	48,614	No AGI	66,701
\$1 - 9,999	225,555	\$1 - 9,999	219,061	\$1 - 9,999	208,384	\$1 - 9,999	210,503	\$1 - 9,999	204,063
\$10,000 - 19,999	210,605	\$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	190,879	\$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	167,467	\$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	131,987	\$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	222,665	\$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	145,455	\$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	259,266	\$100,000 & above	270,641	\$100,000 & above	289,139	\$100,000 & above	300,350	\$100,000 & above	312,836
	<u>1,602,787</u>		<u>1,605,901</u>		<u>1,613,184</u>		<u>1,643,936</u>		<u>1,659,339</u>
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 - 1,554	0.36%	\$0 - 1,573	0.36%	\$0 - 1,598	0.36%	\$0 - 1,638	0.33%	\$0 - 1,666	0.33%
\$1,554 - 3,108	0.72%	\$1,573 - 3,146	0.72%	\$1,598 - 3,196	0.72%	\$1,638 - 3,276	0.67%	\$1,666 - 3,332	0.67%
\$3,108 - 6,216	2.43%	\$3,146 - 6,292	2.43%	\$3,196 - 6,392	2.43%	\$3,276 - 6,552	2.25%	\$3,332 - 6,664	2.25%
\$6,216 - 13,986	4.50%	\$6,292 - 14,157	4.50%	\$6,392 - 14,382	4.50%	\$6,552 - 14,742	4.14%	\$6,664 - 14,994	4.14%
\$13,986 - 23,310	6.12%	\$14,157 - 23,595	6.12%	\$14,382 - 23,970	6.12%	\$14,742 - 24,570	5.63%	\$14,994 - 24,990	5.63%
\$23,310 - 31,080	6.48%	\$23,595 - 31,460	6.48%	\$23,970 - 31,960	6.48%	\$24,570 - 32,760	5.96%	\$24,990 - 33,320	5.96%
\$31,080 - 46,620	6.80%	\$31,460 - 47,190	6.80%	\$31,960 - 47,940	6.80%	\$32,760 - 49,140	6.25%	\$33,320 - 49,980	6.25%
\$46,620 - 69,930	7.92%	\$47,190 - 70,785	7.92%	\$47,940 - 71,910	7.92%	\$49,140 - 73,710	7.44%	\$49,980 - 74,970	7.44%
\$69,930 & above	8.98%	\$70,785 & above	8.98%	\$71,910 & above	8.98%	\$73,710 & above	8.53%	\$74,970 & 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 2012 through 2021

Classification	2012		2013		2014 ⁽¹⁾		2015		2016	
	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	14,737	\$ 3,405,479	15,053	\$ 3,335,512	14,701	\$ 3,483,048	14,357	\$ 3,632,047	14,134	\$ 3,669,812
Building materials	6,530	2,704,879	6,504	2,712,261	6,059	2,538,244	6,118	2,706,767	5,943	2,763,359
General merchandise	6,211	5,530,952	6,151	5,475,235	3,156	4,650,592	3,093	4,711,009	3,073	4,719,728
Food dealers	6,776	1,772,985	6,729	1,782,829	12,807	3,156,659	12,790	3,297,011	12,724	3,478,201
Motor vehicles	13,723	2,108,205	13,612	2,124,416	9,534	1,704,501	9,428	1,793,580	9,340	1,860,126
Apparel	6,224	972,815	6,316	1,011,028	6,256	1,044,542	6,221	1,063,320	6,225	1,067,251
Home furnishings & appliances	7,474	1,205,592	7,398	1,202,792	6,246	1,208,754	6,169	1,216,924	5,917	1,235,700
Eating & drinking places	30,248	3,635,252	30,430	3,732,685	30,035	3,827,209	29,889	4,056,025	30,362	4,228,185
Specialty retail stores	58,914	2,759,729	59,103	2,909,350	56,330	2,771,512	55,786	2,911,596	56,083	3,052,179
Services	125,225	4,877,162	126,867	4,945,765	125,773	4,889,626	126,249	5,188,730	126,900	5,324,603
Wholesale goods	16,945	2,568,014	16,659	2,552,248	18,059	3,772,090	17,698	3,929,422	17,346	3,937,460
All other	50,937	2,996,903	50,965	3,016,466	48,831	2,800,836	49,219	3,019,888	49,763	3,082,894
Total	343,944	\$ 34,537,967	345,787	\$ 34,800,587	337,787	\$ 35,847,613	337,017	\$ 37,526,319	337,810	\$ 38,419,498

Classification	2017		2018		2019		2020		2021	
	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	13,029	\$ 3,929,813	12,973	\$ 3,889,513	15,954	\$ 3,975,371	15,788	\$ 3,818,914	17,618	\$ 3,859,075
Building materials	5,695	2,862,822	5,592	2,908,678	5,477	2,930,829	5,423	3,212,510	5,435	3,807,841
General merchandise	3,067	4,676,612	3,112	4,708,984	3,157	4,613,828	3,355	4,586,447	3,516	4,810,055
Food dealers	12,607	3,519,738	12,419	3,550,649	12,317	3,638,167	11,991	3,796,789	12,132	4,048,441
Motor vehicles	9,241	1,904,414	9,196	1,951,368	9,089	2,044,357	8,852	2,126,945	9,441	2,346,410
Apparel	6,215	1,025,902	6,252	977,631	6,552	986,377	6,653	835,162	6,923	976,638
Home furnishings & appliances	5,750	1,227,997	5,504	1,206,237	5,360	1,179,722	5,146	1,122,915	4,979	1,325,063
Eating & drinking places	30,720	4,306,324	30,988	4,394,774	31,196	4,527,602	30,955	4,238,738	31,423	4,524,619
Specialty retail stores	56,480	3,082,359	56,593	3,031,680	56,462	3,057,059	55,910	3,166,684	56,172	3,894,417
Services	127,633	5,409,162	127,468	5,544,380	130,089	5,830,492	131,156	5,462,049	130,457	5,670,482
Wholesale goods	17,139	3,889,348	16,712	3,950,029	16,615	3,914,185	16,597	4,039,534	16,792	4,697,337
All other	49,819	3,122,021	49,761	3,216,042	50,407	3,399,148	51,033	3,605,962	50,353	3,706,251
Total	337,395	\$ 38,956,512	336,570	\$ 39,329,965	342,675	\$ 40,097,137	342,859	\$ 40,012,649	345,241	\$ 43,666,629

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

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

(1) - In 2014 the Iowa Department of Revenue reclassified the business group and classification of gas stations/convenience stores selling gas from motor vehicles to food dealers.

STATE OF IOWA
Ratios of Outstanding Debt by Type
For the Last Ten Fiscal Years
(Expressed in Thousands Except Per Capita)

Schedule 8

Fiscal Year	Governmental Activities			Business-type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	Revenue Bonds	Capital Leases	Loans & Contracts	Revenue Bonds	Capital Leases	Loans & Contracts			
2012 (1)	1,881,714	2,884	2,141	1,549,938	173,504	19,021	3,629,202	2.92	1,185
2013 (2)	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	1,024
2021	1,281,000	20,529	500	1,763,848	22,492	26,913	3,115,282	1.84	977

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

(1) - Fiscal Year 2012 amounts reflect the prior period adjustments made in 2013 due to the implementation of GASB No. 61 and the inclusion of new component units at the University of Iowa.

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

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

Schedule 9

Governmental Activities - General Fund
(Expressed in Thousands)

IJOBS - 2009				Debt Service			
Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage	
2012	\$ 47,750	\$ 9	\$ 47,741	\$ 14,335	\$ 32,686	\$ 47,021	1.02
2013	47,523	1	47,522	14,955	32,069	47,024	1.01
2014	49,394	-	49,394	15,580	31,443	47,023	1.05
2015	49,339	3	49,336	16,330	30,720	47,050	1.05
2016	49,569	11	49,558	17,120	29,905	47,025	1.05
2017	16,131	-	16,131	-	14,914	14,914	1.08
2018	16,099	-	16,099	-	14,914	14,914	1.08
2019**	20,069	-	20,069	-	14,914	14,914	1.35

Pledged revenues consist of casino and racetrack gaming revenues.

** The outstanding revenue bonds were refunded.

IJOBS - 2010				Debt Service			
Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage	
2012	\$ 12,470	\$ 3	\$ 12,467	\$ 4,370	\$ 7,878	\$ 12,248	1.02
2013	12,470	-	12,470	4,470	7,792	12,262	1.02
2014	10,450	-	10,450	3,160	6,866	10,026	1.04
2015	10,636	1	10,635	3,395	6,741	10,136	1.05
2016	10,486	2	10,484	3,480	6,571	10,051	1.04
2017	11,302	-	11,302	3,650	6,432	10,082	1.12
2018	11,273	-	11,273	3,835	6,249	10,084	1.12
2019	10,278	-	10,278	4,025	6,077	10,102	1.02
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 September 2020.

IJOBS - 2016				Debt Service			
Gross Revenues	Less: Operating Expenses	Net Available 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

Pledged revenues consist of casino and racetrack gaming revenues.

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

Pledged revenues consist of casino and racetrack gaming revenues.

IJOBS - 2020				Debt Service			
Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage	
2021	\$ 8,080	\$ 1	\$ 8,079	\$ 3,130	\$ 3,116	\$ 6,246	1.29

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			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
2012	\$ 15,910	\$ 8	\$ 15,902	\$ 9,390	\$ 6,512	\$ 15,902	1.00
2013	15,934	3	15,931	9,890	6,041	15,931	1.00
2014	15,958	3	15,955	10,445	5,510	15,955	1.00
2015	15,980	3	15,977	11,025	4,939	15,964	1.00
2016	15,987	3	15,984	11,645	4,339	15,984	1.00
2017	16,018	8	16,010	12,295	3,709	16,004	1.00
2018	16,019	3	16,016	12,980	3,036	16,016	1.00
2019	16,050	3	16,047	13,715	2,332	16,047	1.00
2020**	16,026	3	16,023	14,445	1,578	16,023	1.00

Pledged revenues consist of casino and racetrack gaming revenues.
** Bonds were paid off in August 2020.

<i>Iowa Utilities Board and Consumer Advocate State Building</i>				Debt Service			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
2012	\$ 1,064	\$ -	\$ 1,064	\$ 440	\$ 624	\$ 1,064	1.00
2013	1,062	-	1,062	460	602	1,062	1.00
2014	1,064	-	1,064	485	579	1,064	1.00
2015	1,065	-	1,065	510	555	1,065	1.00
2016	1,064	-	1,064	535	529	1,064	1.00
2017	1,062	-	1,062	560	502	1,062	1.00
2018	1,064	-	1,064	590	474	1,064	1.00
2019	1,064	-	1,064	620	444	1,064	1.00
2020**	1,060	-	1,060	650	404	1,054	1.01

Pledged revenues are from utility company assessments.
**Current refunding of bonds in June 2020.

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

<i>Prison Infrastructure 2010</i>				Debt Service			
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage
2012	\$ 6,522	\$ -	\$ 6,522	\$ 435	\$ 6,087	\$ 6,522	1.00
2013	6,518	-	6,518	440	6,078	6,518	1.00
2014	6,514	-	6,514	445	6,069	6,514	1.00
2015	8,728	9	8,719	2,660	6,060	8,720	1.00
2016	11,853	4	11,849	5,855	5,994	11,849	1.00
2017	10,698	5	10,693	9,120	1,573	10,693	1.00
2018	10,696	4	10,692	9,445	1,247	10,692	1.00
2019	10,700	4	10,696	9,795	901	10,696	1.00
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 2020.

<i>Prison Infrastructure 2016</i>				Debt Service			
	Gross Revenues	Less: Operating Expenses	Net Available 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

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:	Net Available		Principal	Interest	Total	Coverage						
		Operating Expenses		Revenues										
2012	\$	68,283	*	\$	1,437	\$	66,846	\$	9,590	\$	42,970	\$	52,560	1.27
2013		68,265	*		1,477		66,788		9,835		42,347		52,182	1.28
2014		74,226	*		786		73,440		16,365		41,708		58,073	1.26
2015		66,405	*		702		65,703		11,735		40,644		52,379	1.25
2016		69,218	*		1,054		68,164		14,415		39,881		54,296	1.26
2017		68,541	*		1,216		67,325		13,935		38,944		52,879	1.27
2018		53,559	*		1,778		51,781		2,955		38,038		40,993	1.26
2019		52,180	*		467		51,713		3,345		37,846		41,191	1.26
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.

** Bonds refunded April 2021.

<i>Tobacco Settlement Authority: Series 2021</i>				Debt Service										
Gross Revenues		Less:	Net Available		Principal	Interest	Total	Coverage						
		Operating Expenses		Revenues										
2021	\$	52,930	*	\$	538	\$	52,392	\$	30,665	\$	1,964	\$	32,629	1.61

* 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>				Debt Service*				
	Less:		Net Available					
	Gross Revenues	Operating Expenses*	Revenues	Principal	Interest	Total	Coverage	
2012	\$ 185,808	\$ 133,069	\$ 52,739	\$ 15,884	\$ 6,095	\$ 21,979	2.40	
2013	189,843	135,514	54,329	16,394	6,284	22,678	2.40	
2014	200,450	144,756	55,694	19,099	7,141	26,240	2.12	
2015	211,730	150,381	61,349	20,825	7,032	27,857	2.20	
2016	226,911	156,044	70,867	25,339	9,314	34,653	2.05	
2017	228,397	159,745	68,652	25,574	9,784	35,358	1.94	
2018	227,522	163,152	64,370	25,689	10,715	36,404	1.77	
2019	219,133	151,616	67,517	26,169	9,799	35,968	1.88	
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	

<i>Athletic/Multipurpose/Academic Facilities Revenue Bonds</i>				Debt Service*				
	Less:		Net Available					
	Gross Revenues*	Operating Expenses*	Revenues	Principal	Interest	Total	Coverage	
2012	\$ 49,198	\$ 18,106	\$ 31,092	\$ 5,480	\$ 7,776	\$ 13,256	2.35	
2013	49,793	17,638	32,155	6,530	8,550	15,080	2.13	
2014	50,729	17,683	33,046	7,225	8,015	15,240	2.17	
2015	54,397	18,755	35,642	7,485	7,849	15,334	2.32	
2016	92,519	23,735	68,784	9,745	6,958	16,703	4.12	
2017	97,974	22,067	75,907	9,845	6,562	16,407	4.63	
2018	115,210	21,011	94,199	11,615	6,412	18,027	5.23	
2019	124,144	22,037	102,107	14,225	8,586	22,811	4.48	
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	

<i>Telecommunications Revenue Bonds</i>				Debt Service*				
	Less:		Net Available					
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total	Coverage	
2012	\$ 24,317	\$ 18,027	\$ 6,290	\$ 2,440	\$ 1,649	\$ 4,089	1.54	
2013	24,789	17,920	6,869	2,945	1,467	4,412	1.56	
2014	23,615	17,260	6,355	2,470	1,378	3,848	1.65	
2015	27,139	21,671	5,468	1,835	1,305	3,140	1.74	
2016	26,065	19,537	6,528	1,160	1,252	2,412	2.71	
2017	24,666	18,639	6,027	1,190	1,219	2,409	2.50	
2018	23,857	17,255	6,602	1,215	1,183	2,398	2.75	
2019	24,001	18,217	5,784	1,255	1,147	2,402	2.41	
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	

<i>Student Health Facility Revenue Bonds</i>				Debt Service*				
	Less:		Net Available					
	Gross Revenues	Operating Expenses*	Revenues	Principal	Interest	Total	Coverage	
2012	\$ 10,811	\$ 9,311	\$ 1,500	\$ 515	\$ 128	\$ 643	2.33	
2013	3,440	3,200	240	175	106	281	0.85	
2014	3,751	3,205	546	195	58	253	2.16	
2015	3,616	3,238	378	205	46	251	1.51	
2016	3,719	3,356	363	210	42	252	1.44	
2017	3,930	3,608	322	215	37	252	1.28	
2018	3,998	3,725	273	215	33	248	1.10	
2019	4,139	3,866	273	220	29	249	1.10	
2020	3,736	3,236	500	225	24	249	2.01	
2021	3,902	3,604	298	230	20	250	1.19	

(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>				Debt Service*			
		Less:	Net Available				
	Gross Revenues*	Operating Expenses*	Revenues	Principal	Interest	Total	Coverage
2012	\$ 122,367	\$ 83,958	\$ 38,409	\$ 12,540	\$ 7,221	\$ 19,761	1.94
2013	126,495	87,043	39,452	14,845	7,949	22,794	1.73
2014	131,716	93,079	38,637	13,845	7,539	21,384	1.81
2015	130,696	89,181	41,515	8,915	7,100	16,015	2.59
2016	133,687	86,424	47,263	11,405	7,386	18,791	2.52
2017	136,677	96,620	40,057	11,725	7,187	18,912	2.12
2018	139,436	93,268	46,168	13,590	7,514	21,104	2.19
2019	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

<i>Parking System Revenue Bonds</i>				Debt Service*			
		Less:	Net Available				
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total	Coverage
2012	\$ 19,984	\$ 12,655	\$ 7,329	\$ 1,605	\$ 1,068	\$ 2,673	2.74
2013	21,076	13,108	7,968	1,680	930	2,610	3.05
2014	22,574	13,679	8,895	1,750	1,677	3,427	2.60
2015	24,214	14,266	9,948	1,970	2,049	4,019	2.48
2016	25,366	13,531	11,835	3,220	1,832	5,052	2.34
2017	26,907	13,974	12,933	3,205	1,743	4,948	2.61
2018	26,884	14,487	12,397	3,310	1,656	4,966	2.50
2019	28,153	16,400	11,753	3,345	1,564	4,909	2.39
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

<i>Recreational/Regulated Materials Facility Revenue Bonds</i>				Debt Service*			
		Less:	Net Available				
	Gross Revenues	Operating Expenses	Revenues	Principal	Interest	Total	Coverage
2012	\$ 28,573	\$ 10,573	\$ 18,000	\$ 2,260	\$ 5,529	\$ 7,789	2.31
2013	34,787	11,649	23,138	4,005	5,449	9,454	2.45
2014	38,799	12,880	25,919	4,380	5,244	9,624	2.69
2015	42,613	12,921	29,692	3,635	5,094	8,729	3.40
2016	46,479	13,668	32,811	3,870	4,975	8,845	3.71
2017	50,828	14,864	35,964	3,816	5,086	8,902	4.04
2018	56,196	15,543	40,653	4,250	3,949	8,199	4.96
2019	54,971	15,172	39,799	4,900	3,548	8,448	4.71
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

<i>Memorial/Maucker Union Revenue Bonds</i>				Debt Service*			
		Less:	Net Available				
	Gross Revenues*	Operating Expenses*	Revenues	Principal	Interest	Total	Coverage
2012	\$ 34,367	\$ 26,657	\$ 7,710	\$ 1,950	\$ 1,427	\$ 3,377	2.28
2013	32,567	24,820	7,747	1,925	1,362	3,287	2.36
2014	31,881	23,760	8,121	2,130	1,033	3,163	2.57
2015	31,259	22,579	8,680	2,210	894	3,104	2.80
2016	32,317	23,091	9,226	2,285	816	3,101	2.98
2017	32,403	23,473	8,930	2,330	771	3,101	2.88
2018	34,193	24,029	10,164	2,375	724	3,099	3.28
2019	37,697	26,629	11,068	2,425	674	3,099	3.57
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

(continued on next page)

STATE OF IOWA

Revenue Bond Coverage

Schedule 9

For the Last Ten Fiscal Years

(continued)

Business-type Activities - University Funds

(Expressed in Thousands)

<i>Hospital Revenue Bonds</i>				Debt Service			
		Less:	Net Available				
	Gross Revenues*	Operating Expenses*	Revenues	Principal	Interest	Total	Coverage
2012	\$ 1,098,292	\$ 981,872	\$ 116,420	\$ 3,680	\$ 5,891	\$ 9,571	12.16
2013	1,125,336	1,013,711	111,625	4,870	10,159	15,029	7.43
2014	1,189,532	1,061,304	128,228	5,905	13,797	19,702	6.51
2015	1,314,267	1,155,470	158,797	11,205	13,469	24,674	6.44
2016	1,456,666	1,276,516	180,150	11,510	13,023	24,533	7.34
2017	1,502,410	1,385,284	117,126	8,190	10,925	19,115	6.13
2018	1,666,437	1,364,481	301,956	11,990	10,949	22,939	13.16
2019	1,834,928	1,633,577	201,351	12,815	11,469	24,284	8.29
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

<i>Center For University Advancement Revenue Bonds</i>				Debt Service*			
		Less:	Net Available				
	Gross Revenues*	Operating Expenses	Revenues	Principal	Interest	Total	Coverage
2012	\$ 865	\$ -	\$ 865	\$ 610	\$ 255	\$ 865	1.00
2013	876	-	876	645	231	876	1.00
2014	874	-	874	670	204	874	1.00
2015	865	-	865	690	175	865	1.00
2016	869	-	869	725	144	869	1.00
2017	851	-	851	740	111	851	1.00
2018	856	-	856	780	76	856	1.00
2019**	864	-	864	825	39	864	1.00

All University Funds pledged revenues consist of charges for services which include room and board fees.

* Certain amounts have been revised to reflect changes made by the Universities.

** 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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Population (in thousands)	3,062	3,074	3,090	3,107	3,124	3,135	3,146	3,156	3,155	3,189
Personal income (in millions)	\$ 123,933	\$ 129,503	\$ 139,422	\$ 140,177	\$ 140,501	\$ 146,685	\$ 144,691	\$ 154,091	\$ 166,070	\$ 169,182
Per capita personal income	\$ 40,470	\$ 42,126	\$ 45,114	\$ 45,115	\$ 44,971	\$ 46,794	\$ 45,996	\$ 48,823	\$ 52,636	\$ 53,057
Resident civilian labor force & employment (annual averages)										
Civilian labor force (in thousands)	1,663.6	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
Resident employment (in thousands)	1,565.5	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
Resident unemployed (in thousands)	98.0	85.7	77.6	74.0	62.5	62.4	52.5	42.6	47.8	86.4
Percent unemployed	5.9	5.2	4.6	4.3	3.7	3.7	3.1	2.5	2.7	5.1
Employment by industry, non-agricultural (in thousands)										
Construction	62.5	64.6	67.4	74.4	78.6	80.9	76.2	77.4	78.1	76.6
Manufacturing	207.4	210.4	214.5	216.8	216.1	213.3	216.3	223.0	226.2	216.6
Trade, transportation & utilities	301.9	306.8	311.4	312.9	316.0	316.2	314.8	312.8	310.3	300.9
Information	27.9	27.1	26.1	25.6	24.7	22.6	22.0	22.0	21.3	19.1
Financial activities	100.3	101.6	103.4	104.2	105.7	108.5	109.2	109.1	109.7	109.3
Professional & business	123.5	129.5	131.9	136.1	139.2	138.6	139.4	140.9	139.3	134.9
Education & health	215.9	220.6	223.2	223.2	225.0	228.6	231.6	234.7	235.2	224.2
Leisure & hospitality	130.6	134.2	136.7	137.9	139.7	142.6	143.5	143.8	144.7	118.4
Other services	56.5	57.7	60.2	61.3	62.4	61.7	59.9	60.0	60.9	56.7
Government	249.8	254.0	255.4	255.5	254.8	257.9	260.3	260.5	260.3	251.9
Total non-agricultural employment	1,476.3	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

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 2020

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

CALENDAR YEAR 2011

Rank	Employer	Type of Business
1	Hy-Vee Food Stores, Inc.	Retail Food
2	Wal-Mart Stores, Inc.	Retail General Merchandise
3	Wells Fargo Bank NA	Finance
4	Deere and Company	Machinery Manufacturing
5	Rockwell Collins, Inc.	Equipment Manufacturing
6	Principal Life Insurance Company	Life Insurance
7	Tyson Fresh Meats, Inc.	Food Manufacturing
8	Fareway Food Stores, Inc.	Retail Food
9	Casey's General Store	Convenience Stores
10	Iowa Health Systems	Health Services

Source: Iowa Workforce Development

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

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

Schedule 12

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
ADMINISTRATION & REGULATION										
<i>Department of Administrative Services</i>										
Land (acres)	138	138	138	138	138	138	150	150	150	150
Buildings & improvements (square footage)	1,810,569	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
Machinery & equipment	985	594	627	341	321	300	282	284	275	270
<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	181,966	181,996	181,996	206,996	206,996
EDUCATION										
<i>Iowa Public Television</i>										
Land (acres)	208	208	208	208	208	209	209	209	209	209
Buildings & improvements (square footage)	75,500	75,500	75,500	75,500	75,500	75,500	75,500	75,500	75,500	75,500
Machinery & equipment	927	876	873	801	797	786	780	786	776	739
<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	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	100,000	120,000	120,000	120,000	120,000	120,000
Machinery & equipment	199	198	194	182	177	176	166	167	183	246
<i>Veterans Home</i>										
Land (acres)	158	158	158	158	158	158	158	158	158	158
Buildings & improvements (square footage)	886,711	886,711	891,811	891,811	891,811	891,811	909,073	909,073	909,073	909,073
Machinery & equipment	298	373	509	561	629	640	720	789	790	811
<i>Department of Public Health</i>										
Machinery & equipment	466	471	478	504	593	502	553	417	453	575
HUMAN SERVICES										
<i>Department of Human Services & Institutions</i>										
Land (acres)	1,965	1,965	1,965	1,965	1,965	1,965	1,965	1,757	1,757	1,757
Buildings & improvements (square footage)	4,243,591	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
Machinery & equipment	1,807	1,900	1,946	1,930	1,823	1,738	1,728	1,740	1,526	1,524

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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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
JUSTICE & PUBLIC DEFENSE										
<i>Department of Corrections & Correctional Facilities</i>										
Land (acres)	484	476	476	238	238	238	238	238	238	1,738
Buildings & improvements (square footage)	3,958,161	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
Machinery & equipment	1,500	1,610	1,793	1,895	2,181	1,922	2,278	2,320	2,299	2,364
<i>Judicial Districts</i>										
Land (acres)	66	66	66	68	68	68	68	68	68	68
Buildings & improvements (square footage)	568,765	645,656	663,644	663,203	663,203	663,203	663,203	663,203	663,183	663,203
Machinery & equipment	310	305	320	334	336	338	354	340	334	346
<i>Department of Public Defense</i>										
Land (acres)	2,688	2,688	2,688	2,769	2,769	2,994	3,113	3,121	3,121	3,293
Buildings & improvements (square footage)	2,702,403	2,909,624	2,887,427	2,857,147	2,857,147	2,807,365	2,815,120	2,723,484	2,611,437	261,437
Machinery & equipment	401	466	486	490	490	496	493	488	530	549
<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	151,160	162,584
Machinery & equipment	1,806	1,904	1,929	1,950	2,122	2,098	2,112	2,206	2,303	2,931
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	262	282	262	241	234	185	181	184	177	180
TRANSPORTATION										
<i>Department of Transportation</i>										
Land (acres)	7,069	7,138	6,943	5,245	4,580	4,233	3,984	4,082	3,908	3,881
Buildings & improvements (square footage)	2,413,888	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
Highway lane miles	237,115	237,394	237,391	237,588	237,637	238,364	236,814	236,968	231,690	237,397
Heavy equipment	6,101	6,238	6,416	6,463	6,695	6,779	7,102	7,407	7,878	8,202
Machinery & equipment	3,313	3,276	3,621	3,532	3,839	3,901	3,952	4,055	4,124	4,183
AGRICULTURE & NATURAL RESOURCES										
<i>Department of Natural Resources</i>										
Land (acres)	173,921	174,632	176,972	180,710	184,546	189,678	192,337	196,322	200,304	202,830
Buildings & improvements (square footage)	662,577	784,815	810,633	584,218	850,613	859,335	901,579	911,063	917,092	909,456
State parks	71	71	71	71	71	72	72	72	72	72
Wildlife management areas	16	16	16	16	16	16	16	16	16	16
Machinery & equipment	2,343	2,186	2,083	2,065	2,265	2,217	2,118	2,184	2,245	2,155

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
ADMINISTRATION & REGULATION										
<i>Department of Administrative Services</i>										
State employees covered by benefit plans	19,315	18,421	18,145	17,966	17,602	17,224	16,474	16,333	16,459	16,484
Number of State payroll warrants processed *	502,198	495,234	485,222	461,371	488,231	461,197	441,669	440,578	444,908	447,035
EDUCATION										
<i>Department of Education</i>										
Enrollment:										
Public schools	473,504	476,245	478,921	480,772	483,451	485,147	486,264	487,651	490,094	484,159
Universities	73,948	74,811	76,465	78,047	80,132	81,899	80,066	77,860	75,128	71,795
Community colleges	105,975	100,519	94,234	93,722	93,074	91,430	90,531	89,894	88,375	81,749
HEALTH & HUMAN RIGHTS										
<i>Department for the Blind</i>										
Number of clients served	6,971	6,617	9,158	7,024	6,150	6,835	7,284	6,840	6,745	6,601
HUMAN SERVICES										
<i>Department of Human Services</i>										
Average number of residents/patients	911	872	834	690	680	668	646	630	614	541
Average number of Medicaid recipients	393,664	401,129	405,704	406,155	416,285	424,916	423,924	428,601	427,797	468,144
JUSTICE & PUBLIC DEFENSE										
<i>Department of Corrections</i>										
Average number of inmates	10,022	9,635	9,622	9,731	9,742	9,865	9,902	10,034	9,663	7,527
ECONOMIC DEVELOPMENT										
<i>Iowa Workforce Development</i>										
Number of unemployment claims accepted (calendar year)	99,107	94,474	93,158	92,606	88,566	79,125	74,064	78,695	315,701	75,639
Unemployment insurance regular benefits paid (in millions, calendar year)	417.0	418.8	402.6	417.6	423.5	402.6	364.7	381.8	1,254.2	404.7
TRANSPORTATION										
<i>Department of Transportation</i>										
Automobile driver licenses issued	810,494	1,052,641	1,122,199	981,512	873,457	793,156	1,000,189	991,867	793,587	754,178
Vehicles weighed (in thousands, federal fiscal year)	793	1,043	812	837	760	880	890	755	571	546
AGRICULTURE & NATURAL RESOURCES										
<i>Department of Natural Resources</i>										
Hunting & fishing licenses issued	1,413,309	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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Administration & regulation	2,073	1,993	1,936	1,910	1,925	1,928	1,924	1,904	1,921	1,917
Education	1,067	1,036	1,019	1,026	1,028	1,018	1,092	1,080	1,117	1,075
Health & human rights	1,710	1,746	1,755	1,743	1,767	1,801	1,620	1,637	1,632	1,625
Human services	5,441	5,395	5,170	4,986	4,838	4,689	4,450	4,235	4,251	4,309
Justice & public defense	6,415	6,371	6,327	6,339	6,195	6,059	5,769	5,761	5,891	5,871
Economic development	853	757	711	668	662	663	644	607	629	644
Transportation	2,908	2,899	2,996	2,883	2,992	2,913	2,833	2,703	2,760	2,833
Agriculture & natural resources	1,450	1,482	1,468	1,469	1,449	1,433	1,333	1,407	1,444	1,417
Universities	39,736	39,315	42,284	42,723	43,463	44,339	45,065	44,390	46,187	43,591
Other enterprise funds	178	174	172	169	171	174	174	164	253	168
Total primary government	61,831	61,168	63,838	63,916	64,490	65,017	64,904	63,888	66,085	63,450

Source: Department of Administrative Services

STATE OF IOWA
Schedule of Current Expenditures - General Fund
Year Ended June 30, 2021
(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	\$ 152,672	\$ 4,891	\$ 6,065	\$ 93,106	\$ 4,257	\$ 1,411,283	\$ 77	\$ 996,548	\$ 21,715	\$ (228,999)	\$ 2,461,615
Education	86,416	488	5,052	43,386	2,217	5,929	6	4,647,672	-	24,275	4,815,441
Health & human rights	128,919	619	11,481	313,858	6,789	324	4	55,884	-	34,186	552,064
Human services	372,136	2,941	17,572	193,498	20,034	1,403	41	7,995,414	50	(107,254)	8,495,835
Justice & public defense	603,379	13,056	48,174	219,868	35,092	9,921	38	134,775	13,503	93,458	1,171,264
Economic development	77,504	366	2,696	83,423	3,435	1,228	-	12,056	-	(11,467)	169,241
Transportation	249,371	33,036	60,309	175,583	14,450	1,539	87	78,053	1,261,831	(1,268,311)	605,948
Agriculture & natural resources	120,764	3,988	6,524	54,092	4,097	884	8	38,855	25,351	(27,725)	226,838
Total primary government	\$ 1,791,161	\$ 59,385	\$ 157,873	\$ 1,176,814	\$ 90,371	\$ 1,432,511	\$ 261	\$ 13,959,257	\$ 1,322,450	\$ (1,491,837)	\$ 18,498,246

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.

Writes Music for Iowa Flag Poem



Herald Photo-Engraving

Esther May Clark, 13, of Oskaloosa, now has under publication the music which she composed to go with a poem "Iowa's Flag" written by E. O. Osborn of Knoxville. Osborn presented the eighth grade Webster school student \$100 as a gift for writing the music for his poem. In a state-wide composition contest Miss Clark's piece was judged among the top eight compositions. After writing the music she composed a violin obligato which is included in the publication.

Osborn originally presented his poem to Mrs. Dixie C. Gebhardt of Knoxville, recognized as designer of the Iowa Flag. Recently Mr. and Mrs. Clark, Esther and Olive Maddy went to Knoxville and presented Mrs. Gebhardt the first copy of the composition off the press. The composition has been presented on programs before the Oskaloosa chapter of the DAR and the church school of the Central Methodist church.