Intergovernmental Financial Dependency

2025 EDITION

A STUDY OF THE DEPENDENCY OF THE 50 STATES ON FINANCIAL FLOWS FROM THE FEDERAL GOVERNMENT

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An electronic copy of this report can be accessed at: cnu.edu/academics/luter/IFD-study/2025.html

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Purpose and Scope of This Report

Overview
This report is intended to provide elected and appointed state officials with the means to evaluate the extent to which their respective states relied on federal funding during the 2023 fiscal year. The analysis presents both specific and comparative data regarding the flow of federal dollars to each state, thereby enabling a comprehensive understanding of fiscal dependency on federal resources.

Key Areas of Analysis
- Federal funds received under individual federal programs, including the aggregate amount of federal dollars as a proportion of each state's total reported revenues.
- Federal dollars allocated to local governments, businesses, and individuals, as well as an assessment of the economic impact of these inflows within each state.

Assessing Future Risks
This report includes a discussion of the federal government's reported unsustainable financial condition, equipping state officials with pertinent information to assess prospective risks to state programs and fiscal plans. Through comparative analysis of varying degrees of dependency among the states, the report assists officials in anticipating how their state may be affected by changes in the allocation of federal resources.

Distinct Presentation of Financial Information
To fulfill its objectives, this report presents financial information in a manner that differs significantly from state budget documents or audited annual comprehensive financial reports. Such documents are not structured to convey the interdependence among different levels of government. Similarly, the annual financial report of the federal government does not specify the distribution of federal disbursements to individual states, further underscoring the necessity of this report's approach.

Data Sources and Methodology
The detailed information provided herein is drawn from state fiscal reports for the 2023 fiscal year. Forty-six states conclude their fiscal years on June 30. New York ends March 31, Texas ends August 31, and Alabama and Michigan end September 30, in alignment with their state laws. Data on federal funds received directly by the states were obtained from state single audit reports corresponding to each state's respective fiscal year.

The federal government's fiscal year ends on September 30. This report incorporates federal funds distributed to local governments, businesses, and individuals, as verified against federal records for the year ending September 30, 2023. The consistent application of differing fiscal year-end dates supports reliable analysis, and the authors maintain that these differences do not adversely affect the assessment of risk for individual states.

Timeliness and Reporting Constraints
This 2025 Edition utilizes state information from FY 2023. However, federal requirements permit single audit reports to be submitted up to six months after the close of a state's fiscal year—resulting in a due date of December 31, 2023, for most states, and March 31, 2024, for two states. This timing affects the availability of information on federal funds flowing directly to states.

The *Financial Report of the Federal Government for Fiscal Year 2023* was published on February 15, 2024. The availability of detailed information on federal funds flowing to local governments, businesses, and individuals was appropriately accessed from federal records after the issuance of the 2023 federal report, thus impacting the timing of its availability.

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Since the *Financial Report of the United States Government for Fiscal Year 2024* was available on January 16, 2025, we were able to incorporates essential disclosures regarding the federal government's reported unsustainable financial condition.

Importance of Findings

While the process of collecting and processing key state and federal reports entails unavoidable delays, the findings presented herein offer critical insights into each state's circumstances and relative dependency on federal funding. This information is indispensable for state officials engaged in evaluating risks associated with intergovernmental fiscal dependency.

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Dedication of Study to Governors and State Legislators

This study is dedicated to the Governors and Members of the Legislatures of the 50 States. Under the constitutions and laws of their respective states, these individuals have special assigned responsibilities to serve and uphold the citizens of their states. The states they lead provide an extraordinary array of services and functions and are among the most operationally and financially complex organizations in our nation.

The 50 states do not function alone in serving their respective citizens, they do so in conjunction with the federal government. This is principally in a form of partnership with individuals who are elected to serve in the Congress of the United States as members of the U.S House of Representatives and the U.S. Senate. The states also communicate and collaborate with the departments and agencies of the U.S. government in carrying out programs and functions assigned to the states under laws established by the Congress, and in accordance with supporting administrative regulations established, with due process, by departments and agencies and overseen by the Office of Management and Budget.

Massive flows of dollars from the federal government to the states, and massive flows of federal taxes paid by individual citizens and businesses within each state underpin state and federal roles, relationships, and jointly established programs and activities. This Study provides to State Governors and Legislators a comprehensive compendium of the reported, and audited, financial flows from the federal government to the states for the respective fiscal years of each state, and the federal government, ending in 2023.

The Importance of the Study to all State and Local Government Stakeholders

There are several national organizations whose mission and established role in our society assigns to them special opportunities to assist state and local governments in maintaining accountability and transparency—including a sustainable financial condition. These key organizations, by their familiar initials, include NGA, NCSL, GASB, FASAB, MSRB, U.S. Treasury, OFFM, NASBO, NASACT, and S & P, Moody's, and Fitch. These organizations are identified more fully in the section entitled **Recommended Actions for Applying Information from this Study for Consideration by Governors, Other Elected Officials, Standard-Setting Bodies, Regulatory Agencies, and Professional Associations**. Within this section these organizations are provided with specific recommended actions to consider as state and local governments react to changes in federal financial flows.

The *2024 Financial Report of the United States Government,* within Results in Brief on page 2, states:

"The Statement of Long-Term Fiscal Projections shows that the present value (PV) of total non-interest spending, over the next 75 years, under current policy, is projected to exceed the PV of total receipts by $72.7 Trillion." And also states:

"The debt-to-GDP ratio was approximately 98 percent at the end of FY 2024. Under current policy and based on this report's assumptions, it is projected to reach 535 percent by 2099. The projected continuous rise in the debt-to GDP ratio indicates that current policy is unsustainable."

The statement of the Comptroller General of the United States included in the *2024 Financial Report*, beginning on page 40, states in part:

"...(t)he federal government's long-term fiscal path is unsustainable." And further states: "Policymakers could close the fiscal gap...through a combination of revenue increases and noninterest spending reductions...the longer policy changes are delayed, the more significant the magnitude of policy changes will need to be to achieve the debt-to-GDP target."

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Why State and Local Governments are at Risk to Changes in the Flow of Federal Funds

Over the past 55 years, state and local governments have come to significantly rely on federal dollars to fund infrastructure, health care, social programs, education, research, and a host of other vital services. **This is called intergovernmental financial dependency, or IFD.** However, the continuation of these important federal-funds flows is now in question and at significant risk due to:

- Policy changes being enacted or considered by the Administration and the Congress in 2025, and
- The federal government's decades long reliance on deficit spending and the resultant accumulation of significant amounts of publicly held debt, which is compounded by the mounting level of unfunded obligations associated with providing pensions to federal civilian and military personnel, and in providing Social Security and Medicare benefits to citizens.

Although public awareness of this dependency on the flow of federal dollars has heightened in recent years there is still much work to do by the elected leaders of state and local governments in:

- Assessing related risks,
- Planning for changes in intergovernmental flows, and
- In reporting intergovernmental financial dependency (IFD) to citizens and other stakeholders.

This report attempts to shed light on these circumstances and recommends actions that key stakeholders can consider in understanding and addressing IFD.

Understanding the Importance of Intergovernmental Flows to State and Local Governments and their Citizens

State and local governments have long collaborated with federal departments and agencies in supporting certain public policy objectives established by Congress. Over the past 55 years, this collaboration has led to significant financial flows from the federal government to state and local governments. In many cases, these flows have become an expected component of budgetary support for K-12 education, university education and research, public safety, road construction and maintenance, unemployment compensation, a variety of safety-net social services, and other services provided by state or local governments. In addition, the national application of these policies has given a level of assurance that individual citizens in one state are served in a manner comparable to citizens in another state.

As a by-product, this federal budgetary support has translated into jobs, the procurement of goods and services from state and local businesses, and additional tax revenues collected by state and local government jurisdictions across the nation.

Despite the historic importance of federal support to the respective states, to many citizens there is often no apparent distinction between the portion of government services funded by intergovernmental flows versus those provided through resources generated solely by a state or local government.

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This close integration of intergovernmental flows and resulting activities makes the preparation for and reaction to occurring and future changes in these flows challenging for state and local governments. However, through understanding these flows and their utilization-together with the active monitoring of where changes in flows are occurring-state and local governments can make appropriate modifications to their strategic plans and those of their respective institutions and agencies. Changes in intergovernmental flows will affect budgets and may lead state and local elected leaders to either reduce or eliminate established services or shift financial resources among existing government operations. As these changes occur, timely communications with citizens and other stakeholders of state and local governments will assume increasing importance.

An important Initiative and Opportunities for Governors and State Legislators

Of increasing importance in 2025 and beyond will be the vigorous pursuit of opportunities for elected governors and state legislators to communicate and collaborate with the members of the U.S. House of Representatives and U.S. Senate who represent their states. Although serving in separate roles, these elected leaders, taken as a whole, do serve the needs of all citizens within their respective states. While our U.S. Constitution divides authority and responsibility between the states and the federal government, individual citizens cannot be divided. Their needs and welfare become a joint responsibility requiring consultation and coordination between elected leaders at each level of government.

Sources of the Date Reported in this Study

The data and analyses presented in this study describe various key measures of intergovernmental financial dependency currently experienced by the 50 states, the District of Columbia, and the Commonwealth of Puerto Rico. As detailed within the report, the underlying data utilized in establishing these key measures were drawn from two principal sources--the audited Annual Comprehensive Financial Reports (ACFRs) and Single Audit reports issued by the states for their respective fiscal years ending in 2023, and various reports of the federal government associated with the federal fiscal year ending September 30, 2023. Utilizing 2023 data assured the availability of information published by both the states and the federal government during the period of research. To increase the timeliness of this Study, selected commentary and information from *the Financial Report of the U.S. Government for Fiscal Year 2024* has been included.

Websites links to source documents used during the preparation of this report appear throughout this report and especially within the section entitled "Source Document Websites and Footnotes." The displayed links were active during the completion of research for this report but may have changed since that work was completed.

It is vital to note that this Study was completed BEFORE H.R. 1 (One Big Beautiful Bill Act) was enacted. The Congressional Budget Office on June 17, 2025, estimated that the federal deficit would *increase* by $2,773 billion over the next ten years due to the provisions of the Act. The impact of the Act is still being analyzed at the time of publication. However, many of the provisions indicate a large realignment of programs and services along with lowering or extending federal income taxation.

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HIGHLIGHTS OF KEY STUDY FINDINGS-For Fiscal Year 2023

1. On average, the 50 state governments received **34.3%** of their total revenue directly from the federal government, totaling $1,253.0 billion.
2. On average, **25.7%** of the GDP for the 50 states comes from federal dollars flowing both directly into state coffers, and indirectly into state economies in the form of federal:
    a) Purchases from state businesses ($652.9 billion)
    b) Disbursements to local governments ($119.3 billion) and
    c) Payments and benefits to state residents ($2,944.5 billion)
3. Of the total federal payments made to individuals, as noted above, the three highest federal payments to individuals were for:
    a) Social Security Retirement Insurance benefits ($1,071.8 billion),
    a) Medicare benefits ($991.7 billion), and
    b) Social Security Disability Payments ($146.7 billion)
4. Within the 50 states there are a total of 3,193 separate military bases and facilities, employing 2.6 million military and civilian support personnel.
5. Within the 50 states civilian departments and agencies of the federal government own or lease one billion square feet of building space.
6. On average, the 50 states received $14,719 per capita in direct and indirect federal dollars.
7. On average, federal tax dollars collected within the 50 states amounted to $13,770 per capita, with 14 states contributing more tax revenue than federal funds received. This positive contribution ranged from $9,195 per capita for Delaware to $126 per capita for California.
8. Federal liabilities, intragovernmental debt, and social security obligations at September 30, 2024, totaled $131 trillion, which equated to 449% of GDP, and represented 77% of the $169.4 trillion in national household and nonprofit net worth reported by the Federal Reserve for the fourth quarter of 2024 (See FIGURE E)
9. *There are no organized segments of American life that are at more risk from an unsustainable federal government than the governments of the 50 states.*

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PRESENTING THE KEY MEASURES OF INTERGOVERNMENTAL FINANCIAL DEPENDENCY

MEASURE NO. 1: Direct Federal Revenues as a Percentage of Total State Revenues

Tables 1 and 2 illustrate the first key measure of intergovernmental financial dependency, which is the percentage of total state revenues received directly from the federal government for each of the 50 states. These dollars arrive in the form of grants, the federal share of benefit programs, revenue sharing, and through other federal disbursement mechanisms. Such funds are distributed to the states under categories described in the Catalog of Federal Domestic Assistance (CFDA), which is, in part, organized by federal departments and agencies and which contains hundreds of individual numbers.

The data used for the first key measure was sourced from the 2023 fiscal year Annual Comprehensive Financial Report (ACFR) and Single Audit Report of each state, both of which are audited by elected or appointed state auditors, or by independent auditing firms. Each single audit report contains a Schedule of Expenditures of Federal Awards (SEFA). **Table 1** is arranged by the decreasing percentage of revenues received from the federal government, while **Table 2** presents the states in alphabetical order. For the 50 states, the average of total revenues received directly from the federal government was 34.3%. One state received less than 20%, nine states received between 20% and 30%, thirty-two states received between 30% and 40%, and eight states received between 40% and 50%. In addition, we noted that 34.3% of the District of Columbia's total revenue was from the federal government. The 50 states combined received $1,253 billion during the fiscal year ending in 2023.

Figure A below illustrates that Louisiana, Arizona, Montana, Rhode Island, and Arkansas received the most direct revenue from the federal government as a percentage of total state revenue. Vermont and Maryland represent the two median states with 33.50% and 33.40% of their total state revenues deriving from the federal government, respectively. Wyoming, with 17.60%, is the state with the lowest percentage of direct revenue from the federal government. Note 8 to **Tables 1 and 2** disclosed that the State of Hawaii listed 9 agencies that were not included in its state-wide single audit. Data on agencies that had separate single audits were accessed and their reported federal expenditures were added to those reported by the State.

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FIGURE A—Direct Federal Revenues as a % of Total State Revenues

States States (Top 5)	Direct Federal Revenues to State ($ Billions) Fiscal Year Ending in 2023	Percentage of Total State Revenue—All Sources
1- Louisiana	$28.30	49.90%
2- Arizona	$31.50	49.10%
3- Montana	$5.40	48.40%
4-Rhode Island	$7.00	46.40%
5-Arkansas	$13.80	45.00%
States (Median)		
25- Vermont	$3.40	33.50%
26- Maryland	$23.10	33.40%
State (Lowest)		
50- Wyoming	$1.70	17.60%
50 State Average		**34.30%**
50 State Total	**$1,253**	

MEASURE NO. 2: Indirect and Direct Federal Flows as Percentage of State GDP

The second key measure of intergovernmental financial dependency is the total of all federal dollars flowing into each state compared to state gross domestic product (**GDP**). The federal monies used in this calculation are:

- Dollars flowing directly into the coffers of both the state and its local governments,
- The value of goods and services purchased by the federal government from businesses located within a state, and
- Salaries and wages paid to active civilian and military personnel, pension and health benefits paid to retired federal civilian and military personnel, Social Security and Medicare benefits paid to citizens, and other federal payments made to individuals as detailed within **Table 5**.

Federal payments made directly to local governments, state businesses, federal employees, and other citizens are considered "indirect federal payments" in contrast to those made directly into state coffers. This categorization acknowledges that these indirect federal payments impact the economies of the state and its local governments. A state's GDP represents the economic productive capacity of the state. The total of all federal dollars flowing to the 50 states is $4,971 billion, of which $1,253 billion constitute direct flows into state coffers, while $3,718 billion represents indirect federal flows.

This second key measure appears in **Tables 3 and 4**, where **Table 3** is arranged by the decreasing percentage of all federal dollars flowing into each state compared to state Gross Domestic Product (GDP), while **Table 4** presents the states in alphabetical order. All data on indirect federal payments is associated with the federal fiscal year ending September 30, 2023, and was obtained most notably from https://www.USAspending.gov, and from other federal sources as described in the notes to **Table 5** and within **Source Document Websites and Footnotes.** USAspending.gov is the "official source for spending data for the U.S. government. Its mission is to show the American public what the federal government spends every year and how it spends the money."

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Tables 3 and 4 illustrate that, when the total of direct and indirect federal flows for each state are compared with each state's GDP, the average across all 50 states is 25.7%. **Figure B** below illustrates that New Mexico, Mississippi, Virginia, West Virginia, and Maine rank highest based on direct and indirect federal flows as a percentage of state GDP. North Carolina and South Dakota are the two median states with approximately 23.3% and 23.2%, respectively, of their state GDP coming from federal flows. New York, at 16.4%, is the state with the lowest percentage of federal flows compared to state GDP.

FIGURE B—Direct & Indirect Federal Flows as a % of State GDP

States	Total Direct and Indirect Federal Flows to State ($ Billions) Fiscal Year Ending in 2023	Percentage of Total State GDP
States (Top 5)		
1- New Mexico	$48.60	44.00%
2- Mississippi	$48.80	40.80%
3- Virginia	$235.60	39.40%
4-West Virginia	$30.70	38.00%
5-Maine	$26.70	35.50%
States (Median)		
25- North Carolina	$148.60	23.30%
26- South Dakota	$13.30	23.20%
State (Lowest)		
50- New York	$294.50	16.40%
50 State Average		**25.70%**
50 State Total	**$4,971**	

MEASURE NO. 3: Federal Payments to Individuals within a State

Table 5, 'Direct Payments to Individuals' provides a detailed break out of the direct payments data seen in **Tables 3 and 4. Columns B through F of Table 5** include: Social Security Retirement Insurance, Social Security Disability Insurance, Social Security Survivors Insurance, Veterans Compensation for Service – Connected Disability, and Supplemental Security Income. These direct payments to individuals were drawn from *USAspending.gov*, utilizing the Catalog of Federal Domestic Assistance (CFDA) as an identifier, and represents the largest categories of payments to individuals that are accessible through USAspending.gov.

Columns I through Q of Table 5 represent additional direct payments to individuals that, except for Columns K and L, were accessed through other federal data sources as described **in Source Document Websites and Footnotes**. These categories of direct payments to individuals include: Federal Retirement and Disability Payments–Civilian, Federal Retirement and Disability Payment—Military Retirees and Survivors, Medicare Payments, Payments for Excess Earned Income Tax Credits, Civilian Salaries and Wages, and Military Active Duty, National Guard & Reserve Salaries and Wages.

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Column K, Medicare Payments, were apportioned to individual states based on population from data collected in USAspending.gov, as more fully described in Source Document Websites and Footnotes. Data for Federal Pell Grants were drawn from USAspending.gov. However, some amounts for these payments to individuals were also included in the individual state SEFAs as direct revenues of the state. Such amounts were *eliminated* to avoid double counting.

Figure C lists the various categories of direct payments to individuals and presents the amount of each category and percentage of the total of all direct payments to individuals made in the federal fiscal year ending September 30, 2023.

FIGURE C—Schedule of Direct Payments to Individuals –For the 50 States

Category of Direct Payment to Individuals	Payments—Fiscal Year Ended 2023 ($ Billions)	Percentage of Total Direct Payments
Social Security Retirement Insurance	**$1,071.8**	**36.39%**
Medicare Payments	**$991.70**	**33.66%**
Social Security Disability Insurance	**146.6**	**4.97%**
Veterans Compensation for Service—Connected Disability	**131**	**4.44%**
Social Security Survivors Insurance	**101.9**	**3.45%**
Military Active Duty, National Guard & Reserve Salaries and Wages	**98.2**	**3.33%**
Federal Retirement and Disability Payments—Civilian	**93.8**	**3.18%**
Civilian Salaries and Wages	**66.5**	**2.25%**
Supplemental Security Income	**59.8**	**2.03%**
Federal Retirement and Disability Payments—Military Retirees & Survivors	**55.6**	**1.89%**
Payments for Excess Earned Income Tax Credits	**53.9**	**1.88%**
Federal Pell (Education) Grants	**27.7**	**0.94%**
All Other Direct Payments to Individuals	**47**	**1.59%**
Total Direct Payments to Individuals	**$2,945.5**	**100.00%**

MEASURE NO. 4: Additional Dependency Measures Relating to Military Facilities/Operations and Federally Owned/Rented Buildings

Additional measures of intergovernmental financial dependency relating to Department of Defense facilities and operations within a state, and the amount of federally leased and owned building space within a state are illustrated in **Table 6.** Operating within the 50 states are a total of 3,193 separate bases and other facilities, including smaller recruiting stations. These facilities represent an estimated present replacement value of $1,350 billion. These facilities encompass over 2.5 million military and civilian personnel. States with the largest number of military bases include California-278, Montana-187, North Dakota-183, Florida-172, and Virginia 158, which when combined account for 30% of the total number of bases. States basing the largest number of military and civilian support personnel include California, Georgia, North Carolina, Texas, and Virginia, which in combination base 992,200 of the nation's 2,552,000 military and civilian support personnel.

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In addition, the civilian departments and agencies of the federal government own or lease slightly over 1 billion square feet of building space across the 50 states, of which 315.3 million square feet is owned or leased through the General Services Administration (GSA). The Department of Defense and its component branches, as the non-civilian component of the federal government, own or lease over **1 billion** square feet of buildings and other facilities across the various states.

MEASURE NO. 5: Qualifications to the Reporting of Direct Federal Dollars Received by the States

Table 7 provides commentary on the identification and reporting of direct federal revenues identified within **Tables 1 & 2** and details the number of component units and other state entities within a state that issue single audit reports separate from the state's consolidated single audit report. Accounting principles followed by state governments require that the revenues and expenditures for a state component unit be included within the state's Annual Comprehensive Financial Report (ACFR). However, while each state is required to submit an audited report to the federal government on federal funds received during the fiscal year, some states do not include all of their component units and other state entities within their consolidated single audit report.

As noted in **Table 7**, there are a total of 342 education institutions, authorities, foundations, and other state entities that either separately reported their received federal dollars, or which received no federal dollars. We found two states, however, whose state single audit report disclosed amounts of federal expenditure reported within the separately issued single audit reports of their component units. These states included Arkansas and Indiana, and the amount of $3.8 billion reported through separately issued Single Audit Reports of these states has *not* been included in the total of Federal Dollars received by those states.

As mentioned in a footnote 8 to **Tables 1 and 2**, nine of Hawaii's component units separately issued Single Audit Reports totaling $4.8 billion in received federal dollars. This amount from separately issued single audit reports is included in total of $5.6 billion in federal dollars received by Hawaii.

For those states whose colleges and universities submit separate single audit reports, it is anticipated that the inclusion of direct federal dollars associated with those institutions, when collected from those separate reports, would likely raise the percentage of direct federal dollars to total state revenues reflected in **Tables 1 and 2**. Currently, there is not a federal requirement for a state to consolidate and reconcile the federal dollars in its state-wide single audit report with those federal dollars reported separately by selected state institutions and entities.

MEASURE NO. 6: Direct and Indirect Federal Flows Per Capita and Total Federal Taxes Collected Per Capita

Tables 8 and 9 illustrate how the presentation of direct and indirect federal flows appear on a per capita basis. **Table 8** is arranged by the decreasing amount of combined direct and indirect flows per capita (Column I), while **Table 9** presents the states in alphabetical order. The combined direct and indirect flows per capita average $14,789 for the 50 states. The average direct flow is $3,728, while the average indirect flow is $11,061. The average federal taxes collected per capita for the 50 states is $13,770, while the average gap between direct and indirect flows per capita compared to taxes collected per capita is a negative $1,019.

Figure D illustrates that Virginia, Alaska, New Mexico, Hawaii, and Maryland received the most direct and indirect flows from the federal government per capita. Both Arkansas and Oregon represent the two median states with received direct and indirect per capita flows amounting to $14,548 and $14,498, respectively. Utah is the state with the smallest amount of direct and indirect flows received per capita at $11,394. A positive number in the Direct / Indirect Flows Received versus Taxes Collected Per Capita (dollars) column indicates that federal taxes collected in the State are more than Federal Flows Received (positive equity). A negative number means that flows to the State are subsidized (negative equity). With reference to Tables 8 and 9, New Mexico has the highest amount of negative equity at ($17,019), while Delaware has the most positive equity at $9,195. Only fourteen states have positive equity.

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California is the lowest at $126, with Illinois and Connecticut as the median states with $3,734 and $3,091, respectively. As previously discussed, the 50-state average is a negative $1,019 per capita.

FIGURE D—Direct/Indirect Federal Flows Received Per Capita and Federal Taxes Paid Per Capita

States	Population	Direct/Indirect Federal Flows Received Per Capita (dollars) Fiscal Year Ending 2023	Federal Taxes Collected from State Per Capita (dollars) Fiscal Year Ending 2023	Direct/Indirect Flows Received Vs. Taxes Collected Per Capita (dollars)
States (Top 5)				
1- Virginia	8,734,685	$26,969	$13,050	($13,919)
2- Alaska	736,510	$23,964	$9,150	($14,814)
3- New Mexico	2,121,164	22,901	5,882	($17,019)
4- Hawaii	1,441,387	$20,869	$7,855	($13,014)
5- Maryland	6,217,062	20,659	12,028	($8,631)
States (Median)				
25- Arkansas	3,069,463	14,548	12,824	($1,725)
26- Oregon	4,253,653	$14,498	$9,638	($4,860)
State (Lowest)				
50- Utah	3,443,222	11,394	10,743	($651)
50 State Total	**336,118,907**			
50 State Average		**$14,789**	**$13,770**	**($1,019)**

The Fiscal Sustainability of the Federal Government - Matters to Consider

As noted in the sidebar appearing at the beginning of this report, the Secretary of the Treasury and the Comptroller General of the United States have both asserted that the federal government is on an unsustainable fiscal path. It is this negative fiscal condition of the federal government that drives the need to understand intergovernmental financial dependency, and to recognize the budgetary risks that a fiscally unsustainable federal government pose to state and local governments. It is strongly encouraged that all readers of this study refer to and consider the information included in the *Fiscal Year 2024 Financial Report of the United States Government*, which can be accessed at: https://fiscal.treasury.gov/reports-statements/financial-report/current-report.html

At a minimum, we recommend reading the **Executive Summary** to the *Fiscal Year 2024 Financial Report of the U.S. Government*, which summarizes the fiscal condition of the federal government and highlights, in summary form, critical information and conclusions presented in the full version of the report. The Executive Summary is 10 pages long and can be accessed at: https://fiscal.treasury.gov/files/reports-statements/financial-report/2024/executive-summary-2024.pdf

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Figure E below provides an extended analysis regarding the fiscal sustainability of the federal government:

FIGURE E-**Analysis of Federal Liabilities, Intragovernmental Debt, and Social Insurance Obligations ($ Billions)** Source of Financial Statement Data: *2024 Financial Report of the U.S. Government*

Federal Liabilities	**2024**	**2023**
Federal Debt and Interest Payable	$28,339 *	$26,348 **
Federal Employee & VA Benefits-Unfunded portion	15,033	14,347
Other - Payables and Liabilities	2,174	2,203
Intragovernmental Debt		
Owed to Social Security, Medicare, and Other Trust Funds	7,135	6,876
Federal Social Insurance Obligations - Present value of future expenditures more than future revenues***		
Social Security	25,400	25,200
Medicare- Parts A, B & D	52,800	53,100
Other	100	100
Total Liabilities, Intragovernmental Debt & Social Insurance Obligations	$130,981(a)	**$128,174**
Nominal (Current dollar) GDP (b)	$29,184	$27,720
Total Liabilities and Obligations as % of GDP	**449%**	**462%**

*97% of 2024 GDP

**95% of 2023 GDP

*** See Statements of Social Insurance, p 67, Financial Report of U.S. Government, FY 2024

(a) 77% of Estimated Household and Nonprofit Organization Net Worth of $139.4 trillion, as reported by the Federal Reserve for the 4th Quarter of 2054

(b) Source: U.S. Bureau of Economic Analysis

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Inferences That Can be Drawn Regarding the Current Fiscal Condition of the Federal Government

Figure E illustrates that the current indebtedness and financial obligations of the federal government are approaching a level that nearly outstrips the economic wealth of the entire nation, as indicated by the following observations:

- The liabilities, intragovernmental debt, and Social Insurance obligations of the federal government totaled $131 trillion for fiscal year 2024, which equates to 449% of the nation's 2024 gross domestic product.
- Total liabilities, intergovernmental debt, and Social Insurance obligations of $131 trillion equate to 77% of total estimated household and nonprofit net worth of $169.4 trillion, as reported in the Federal Reserve's *Estimate of Household and Nonprofit Organization Net Worth for the fourth quarter of 2024*. See: https://www.federalreserve.gov/releases/z1/20250313/html/recentdevelopments.htm
- It is more likely than not that the federal government will, over time, experience significant challenges in completely meeting its growing reported liabilities, as well as significant difficulties in fulfilling its currently reported Social Insurance obligations-absent significant improvements in its future financial condition.
- Quantitative easing, wherein the Federal Reserve purchases Treasury securities by, in effect, "printing money," has traditionally been viewed as a short-term action to counter recessionary effects, as it was used to help offset the "great recession" of 2008. How, and whether, the Federal Reserve might ever utilize its authority to help address the long-term fiscal sustainability of the government is yet to be fully explored. It appears, however, to be a matter of considerable complexity as put forth in a recent remark by Christopher J. Waller, member of the Federal Reserve Board of Governors. On July 10, 2025, Mr. Waller gave a speech to the Federal Reserve Bank of Dallas about the Fed's balance sheet, which he said was "…one of the more complex, and, I believe, misunderstood aspects of the Federal Reserve's role as a central bank." Near the close his extensive remarks he said, "The decision to engage in QE requires the Federal Reserve to weigh the benefits and costs from this action. Those benefits and costs are often difficult to quantify at the time QE is undertaken. It is only with hindsight that we can fully assess them, which is one of the challenges of making policy in real time." https://www.federalreserve.gov/newsevents/speech/files/waller20250710a.pdf

Approaches for On-going Monitoring of the Financial Condition of the Federal Government

It is recommended that readers of this report continue to monitor the financial condition of the federal government to determine whether there is further deterioration. Such deterioration could be illustrated by:

A. **Continued negative disclosures** concerning long-term fiscal sustainability reported in the annual "Financial Report of the United States Government."

B. **Continued negative projections by the Congressional Budget Office (CBO),** whose March 27, 2025, *Long-Term Budget Outlook Report, 2025-2055* noted that "**Debt held by the public,** boosted by large deficits, reaches its highest level ever in 2029 (measured as a percentage of gross domestic product, or GDP) and then continues to grow, reaching 156 percent of GDP in 2055. It remains on track to increase thereafter. Mounting debt would slow economic growth, push up interest payments to foreign holders of U.S. debt, and pose significant risks to the fiscal and economic outlook; it could also cause lawmakers to feel constrained in their policy choices." Source: https://www.cbo.gov/publication/61187

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C. Continued negative projections by the Government Accountability Office (GAO), whose February 5, 2025 report, *"The Nation's Fiscal Health: Strategy Needed as Debt Levels Accelerate,"* noted that "The federal government is on an unsustainable fiscal path that poses serious economic, security, and social challenges if not addressed. Congress and the administration will need to make difficult budgetary and policy decisions to address the key drivers of federal debt and change the government's fiscal trajectory. The sooner actions are taken, the less drastic they will need to be." Source: https://www.gao.gov/products/gao-25-107714

D. Continued negative projections by Trustees of the Social Security and Medicare trust funds, who noted that "...the Social Security and Medicare programs both continue to face significant financing issues." And further noted that: "If the OASI Trust Fund and the DI Trust Fund projections were combined, the resulting projected fund (designated OASDI) would be able to pay 100 percent of total scheduled benefits until 2034, one year earlier than reported last year. At that time, the projected fund's reserves would become depleted, and continuing total fund income would be sufficient to pay 81% of scheduled benefits. The Hospital Insurance (HI) Trust Fund will be able to pay 100 percent of total scheduled benefits until 2033, three years earlier than reported last year. At that point, that fund's reserves will become depleted and continuing program income will be sufficient to pay 89 percent of total scheduled benefits."
" Source: https://www.ssa.gov/oact/TRSUM/index.html Source: The full *"2025 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds"* can be accessed at: https://www.ssa.gov/oact/TR/2025/tr2025.pdf

E. Assignment of lower ratings or negative watch notices on bonds of states and localities identified as being susceptible to changes in federal flows, together with the continued monitoring of **bond ratings** of U.S. Securities by S & P, Fitch, and Moody's Investor Services, which in the recent years announced the following:

a. On August 5, 2011, U.S. Treasury Securities received an **AA+ rating from S & P** that "...reflects our view that the effectiveness, stability, and predictability of American policymaking and political institutions have weakened at a time of ongoing fiscal challenges..." S& P's rating remains at AA+ with stable outlook.
b. On May 16, 2025, Moody's "downgraded the Government of United States of America's (US) long-term issuer and senior unsecured ratings to Aa1 from Aaa and changed the outlook to stable from negative. This one-notch downgrade... reflects the increase over more than a decade in government debt and interest payment ratios to levels that are significantly higher than similarly rated sovereigns. Successive US administrations and Congress have failed to agree on measures to reverse the trend of large annual fiscal deficits and growing interest costs..."
c. On August 1, 2023, Fitch Ratings "downgraded the United States of America's Long-Term Foreign-Currency Issuer Default Rating (IDR) to 'AA+' from 'AAA'. The Rating Watch Negative was removed and a Stable Outlook assigned. The rating downgrade of the United States reflects the expected fiscal deterioration over the next three years, a high and growing general government debt burden...(and) a steady deterioration in standards of governance over the last 20 years, including on fiscal and debt matters..."

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Study Conclusion

The U.S. Department of the Treasury, the Government Accountability Office, and the Congressional Budget Office have each published objective and rigorous analyses asserting that the federal government is on a fiscally unsustainable course. In most cases, these assessments echo those put forward for many years. Congressional attention to these warnings has included periodic attempts to focus on deficit reduction. For example, in 2010, Congress supported a bi-partisan Presidential Commission on deficit reduction named The National Commission on Fiscal Responsibility and Reform. (See: https://www.govinfo.gov/content/pkg/GOVPUB-PR-PURL-gpo1606/pdf/GOVPUB-PR-PURL-gpo1606.pdf) The report of this Commission, also known as the Simpson-Bowles Commission, won praise for its balanced approach to raising revenues while reducing expenditures, and criticism for reducing certain entitlement and safety net programs. (See: https://www.loc.gov/item/lcwaN0016863/)

Lessons from the study of civics and economics suggest that the federal government may, absent an amendment to the Constitution requiring a balanced budget, do one or more of the following to address its unsustainable fiscal condition:

1. Raise revenues from increased taxation,
2. Lower spending, resulting in reduced programs and services,
3. Issue currency to pay bills and obligations, which would likely raise inflation, and/or
4. Sell available federal property to generate revenues. (Where available federal property would exclude stewardship property, plant, and equipment that have indeterminable value, such as national parks.

It should be noted that the entirety of property, plant, and equipment held by the Federal Government as of September 30, 2024, was valued at $1,313.0 billion. With the total liabilities of the Federal government at the same date measured at $45,545.9 billion, if all saleable Federal assets were sold, only 2.9% of total liabilities would be retired.

Therefore, a balanced combination of a sustained raising of revenues coupled with spending cuts may be the only viable solution to restoring the fiscal sustainability of the federal government.

It is the hope of the authors that the information in this study will help state and local government leaders to better understand the degree to which their governments are dependent on funding flows from the federal government and the risks associated with that dependency, and begin to exert sustained leadership with the Congress to address the unsustainability of federal funding flows.

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Recommended Actions for Applying Information from this Study for Consideration by Governors, Other Elected Officials, Standard Setting Bodies, Regulatory Agencies, and Professional Associations

The reported fiscal condition of the federal government and the clear significance of intergovernmental financial dependency experienced by the states and their local governments constitute a need for thoughtful considerations and actions that will bend the current trajectory and return our federal government, over time, to a more balanced fiscal condition. There are many elected officials, standards-setting bodies, regulatory agencies, and professional associations that can play a vital role in bringing about a reduction in the federal government's reliance on deficit financing, with its accompanying growth in publicly held debt and unfunded long-term financial obligations. We believe that the following recommended actions, if initiated soon and executed over the coming years, can have a positive impact in slowing, then halting, the further worsening of the federal government's fiscal condition. If applied conscientiously, over the next decade or two, leadership from the cited individuals and organizations might well begin to restore our federal government to a stronger fiscal condition. That is our hope.

Recommended Actions for Individual Governors:

The Nation's Governors, by virtue of their executive authority and responsibilities, are in the strongest position to exert a positive influence in addressing the unsustainable fiscal condition of the federal government. The states they represent are at great risk of harm from a fiscally weakening federal government. In Fiscal Year 2023, the 50 States received a total of $1,253 billion directly from the federal government, which represented, on average, 34.3% of the $3,649 billion in total state revenues. In addition, the 50 states received $3,718 billion in indirect federal financial flows, which when combined with the direct revenues represented, on average, 25.7% of state GDP. *There are no organized segments of American life that are at more risk from an unsustainable federal government than the governments of the 50 states.*

State Governors can exert powerful shared leadership with the Congress through the following actions:

1. Request the Secretary of the Treasury to issue to each Governor electronic and bound copies of the annual *Financial Report of the United States Government* within 14 days of its release, sufficient in number to permit distribution among key state officials.
2. Request the Secretary of the Treasury to provide a Treasury official to personally brief each Governor, and those whom he or she might invite to attend, concerning the key information and trends in the annual *Financial Report of the United States Government*, within 45 days of its issuance.
3. Appoint a permanent working group of senior state officials, and other advisors, who would provide sustained focus, from a state perspective, on ways to rebalance federal spending and revenues to slow and reverse the growth in publicly held federal debt.
4. Request a quarterly meeting with the state's Congressional delegation to discuss the fiscal condition of the federal government, trends in direct and indirect federal funding received by the state, and the budgetary and programmatic needs of the state that rely on federal support.
5. Seek the assistance of the **National Association of State Budget Officers** to develop coordination and information sharing among similar working groups in other states, and to collect and catalog ideas and recommendations on behalf of the **National Governor's Association**.
6. Provide, annually, recommendations to the state's Congressional delegation on changes in federal appropriations and laws that would materially strengthen the fiscal condition of the federal government over a ten to 20-year period.

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7. Seek support for a bicameral—all level of government—legislatively created body to:
    a. Communicate the issue of fiscal sustainability to the citizenry using plain language,
    b. Develop solutions with timelines that can be implemented with all having a hand in solving the deficit, and
    c. Provide regular reports of progress in restoring fiscal sustainability through all forms of media

Recommended Actions for the National Governors Association (NGA)

The National Governors Association (NGA) is "the voice of the nation's Governors and a leading forum for bipartisan policy solutions. Through NGA convenings, programs and task forces, Governors work together across party lines to confront common challenges and shape federal policy. NGA advances bipartisan dialogue, fosters policy innovation, facilitates information-sharing, advocates bipartisan policy priorities, conducts research and data development, and provides technical assistance in support of the leaders of the nation's 55 states, territories and commonwealths." (Contact: https://www.nga.org/)

The NGA can bring significant and sustained attention to addressing the unsustainable fiscal condition of the federal government through the following actions:

1. Requesting the Secretary of the Treasury to brief its members during their periodic national conferences on the fiscal condition of the federal government, with emphasis on long-term fiscal projections and the ongoing and projected capacity of domestic and *foreign investors to purchase the publicly held debt of the United States.*
2. Calling upon the **National Association of State Budget Officers** to coordinate information sharing among working groups appointed by governors to provide sustained focus, from a state perspective, on ways to reduce federal deficit spending, to slow and reverse the growth in publicly held federal debt, and to collect, catalog and present ideas and recommendations.
3. Identifying and promoting changes in federal legislation and administrative policies that will, over time, measurably slow, then halt the further worsening of the federal government's fiscal condition.

Recommended Actions for the National Conference of State Legislatures (NCSL)

The NCSL "represents the legislatures in the states, territories and commonwealths of the U.S. Its mission is to advance the effectiveness, independence, and integrity of legislatures and to foster interstate cooperation and facilitate the exchange of information among legislatures. NCSL also represents legislatures in dealing with the federal government, especially in support of state sovereignty and state flexibility and protection from unfunded federal mandates and unwarranted federal preemption... NCSL is committed to enhancing the role of states and state legislatures in the federal system. To facilitate this effort, NCSL engages with members of Congress and the administration on state-federal priorities and advocates on behalf of state legislatures according to the policy directives and resolutions adopted at the NCSL annual meeting. NCSL also brings legislators to Washington, D.C., to meet with members of Congress, the administration and other stakeholders involved in crucial state-federal issues." (Contact: https://www.ncsl.org/about-us)

Although governors sign state budgets into law, it is the state legislatures that debate the needs and requirements of the state and mold and approve the budgets that implement and support the many diverse programs and operations of the typical state. It is the state legislatures that play the primary role in ensuring the ongoing fiscal health of their respective state governments. Accordingly, it is the legislative bodies of each state that first and foremost confront

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the challenge of an increasingly fiscally unsustainable federal government. It is state legislatures that must contend, in a detailed manner, with changes in the direct flow of federal resources into the state, and with changes in other federal expenditures and disbursements that impact state business establishments and individual citizens.

The NCSL can help bring significant and sustained attention to addressing the unsustainable fiscal condition of the federal government through the following actions:

1. Requesting the Secretary of the Treasury to brief its members on the fiscal condition of the federal government during their periodic national conferences, with emphasis on long-term fiscal projections and the ongoing and projected capacity of domestic and foreign investors in purchase the publicly held debt of the United States.
2. Requesting the Secretary of the Treasury to issue electronic and bound copies of the annual *Financial Report of the United States Government,* within fourteen days of its release, to the following senior elected legislative officials of each state:

   Speaker of the House
   House Minority Leader
   Senate Majority Leader
   Senate Minority Leader
   Chair of the House Appropriations Committee, or equivalent
   Chair of the Senate Finance Committee, or equivalent

3. Establish a permanent NCSL committee that would provide sustained focus, from a state perspective, on ways to reduce federal deficit spending and slow and reverse the growth in publicly held federal debt and periodically report to the membership on the work of the committee.
4. Encourage the senior legislative officials of each state to request a quarterly meeting with the state's Congressional delegation to discuss the fiscal condition of the federal government, trends in direct and indirect federal funding received by the state, and the budgetary and programmatic needs of the state that rely on federal support.

Recommended Actions for the Governmental Accounting Standards Board (GASB):

The GASB is the independent body authorized to establish standards that guide the preparation of each state's Annual Comprehensive Financial Report (ACFR). As stated in its *Rules of Procedure* document "(t)he mission of the GASB is to establish and improve standards of state and local governmental accounting and financial reporting that will:

- Result in useful information for users of financial reports, and
- Guide and educate the public, including issuers, auditors, and users of those financial reports." (Contact: https://www.gasb.org/)

The GASB has not yet created a Statement of the Governmental Accounting Standards Board that addresses the reporting and disclosure of intergovernmental financial dependency and related risks. However, it would seem to be more than justified if the GASG moved expeditiously to create an “active project” that specifically strengthens the reporting of intergovernmental financial dependency and related risks by state and local governments, based on:

- The assertions within the 2024 Financial Report of the United States Government that the “current fiscal path is unsustainable,” and on

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- The results of this Study illustrating and confirming that the respective states, both individually and collectively, receive significant, and clearly material, revenues and other financial flows from the federal government.

GASB can play a vital role in strengthening the accountability and transparency of state governments by proceeding to develop and issue a Statement of the Governmental Accounting Standards Board specifically requiring the reporting of intergovernmental financial dependency and related risks by state and local governments.

As support for such action, it can be fairly noted that the published Statements of the Board, most notably *Statement No. 34 and Concepts Statement No. 3*, provide a rich array of precedent conditions, and basis for conclusions, that would facilitate due process and expedite the Board's considerations. Among these precedent conditions is the requirement within Statement No. 34 that a government's basic financial statements "should be preceded by MD&A (Management's Discussion and Analysis), which is required supplemental information." That requirement has been most recently updated by *Statement No. 103, Financial Reporting Model Improvements*, where:

Paragraph 2, states that:
"This Statement establishes new accounting and financial reporting requirements—or modifies existing requirements—related to the following: Management's discussion and analysis (MD&A)…"

And Paragraph 4 states that:
"MD&A should provide an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions."

And Paragraph 8(e) states:
"Currently Known Facts, Decisions, or Conditions. A description of currently known facts, decisions, or conditions that are expected to have a significant effect on financial position (net position) or that are expected to produce significant differences from current-period results of operations (revenues, expenses, and other changes in net position). Examples of the types of information that should be included in that description, if applicable, include the following" (**emphasis items bolded**):

1. Trends in relevant economic and demographic data, such as changes in population (total or specific age groups), customer base, income levels, building permits, enrollment, and unemployment rates.

2. Relevant factors used to develop the subsequent year's budget that will provide an indication of how results of operations are expected to change in the subsequent year, such as:
   (a) Those that are expected to result in changes in the total amount available for appropriation, referring as needed to relevant information about specific revenue sources, for example, changes in tax rates or fee amounts and changes in the economic bases or range of activities, respectively, to which they are applied.
   b. **Those that are expected to result in changes in planned spending, referring as needed to relevant explanatory factors such as inflation; labor contracts; new laws or regulations; and the addition, expansion, elimination, or reduction of programs.**

3. **Expected changes in budgetary net position or fund balance.**

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4. Actions the government has taken related to postemployment benefit liabilities, capital asset improvement plans, lessee liabilities, operator liabilities in PPP arrangements, SBITA liabilities, and other long-term financings that will affect the government in a subsequent period.

5. **Actions other parties have taken that will affect the government in a subsequent period, such as new legislation or regulations imposed on the government."**

The above examples are not all-inclusive; information about any additional types of currently known facts, decisions, or conditions that are expected to have a significant effect on financial position or to produce significant differences from current-period results of operations should be provided." Source: https://www.gasb.org/standards-and-guidance/pronouncements

The reporting and disclosures within the *2024 Financial Report of the United States Government* concerning the unsustainable fiscal condition of the federal government clearly constitute a "currently known fact."

Recommended Actions for the Federal Accounting Standards Advisory Board (FASAB)

The FASAB, functions under the sponsorship of the U.S. Treasury, Office of Management and Budget (OMB), and GAO. FASAB's mission is to serve "the public interest by improving federal financial reporting through issuing federal financial accounting standards and providing guidance after considering the needs of external and internal users of federal financial information." The mission of the FASAB also notes that "Financial reports, which include financial statements prepared in conformity with generally accepted accounting principles, are essential for public accountability and for an efficient and effective functioning of our democratic system of government. Thus, the Board plays a leading role in fulfilling the government's responsibility to be publicly accountable. Federal financial reports should be useful in assessing (1) the government's accountability and its efficiency and effectiveness, and (2) the economic, political, and social consequences, whether positive or negative, of the allocation and various uses of federal resources." In carrying out this mission since its establishment in 1990, the Board has issued timely and progressive standards that have greatly strengthened the clarity of the financial condition of the federal government, to include requirements that the annual *Financial Report of the United States Government* include Statements of Long-Term Fiscal Projections and Statements of Social Insurance, and notes thereto, as well as required supplemental information on The Sustainability of Fiscal Policy. (Contact: https://fasab.gov/)

FASAB could enhance and strengthen their existing standards by establishing, as required supplemental information in the *Financial Report of the United States Government*, additional reporting requirements that address the vulnerabilities associated with the growing burden of publicly held debt:

1. Presentation of, or reference to, the year-end maturity distribution of public debt, as identified in *Treasury Bulletin, TABLE FD-5-Maturity Distribution and Average Length of Marketable Interest-Bearing Public Debt Held by Private Investors*. See ***https://fiscal.treasury.gov/files/reports-statements/treasury-bulletin/2025/b2025-2fd.doc***
   (IMPACT: This would aid in illustrating the relative reliance on short versus long-term debt and open inquiries into risks associated with market volatility.)
2. Presentation of, or reference to, a two-year schedule of month-to-month changes in the outstanding balances of publicly held debt illustrating both issuances and redemptions by major maturities of debt. See ***https://fiscaldata.treasury.gov/datasets/monthly-statement-public-debt/detail-of-treasury-securities-outstanding*** **(Note: Click on "Entire PDF)**
   (IMPACT: This would aid in illustrating the turnover of debt during the year and the relative reliance on short versus long-term debt and open inquiries into risks associated with market volatility.)

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3. Presentation of, or reference to, a two-year schedule of changes in ownership of publicly held debt by major holders as identified in *Treasury Bulletin, TABLE OFS-1 and OFS2-Estimated Ownership of U.S. Treasury Securities*, See **https://fiscal.treasury.gov/files/reports-statements/treasury-bulletin/2025/b2025-2ofs.doc**
   (IMPACT: This would aid in illustrating the comparative reliance on various domestic and international holders of debt and open inquiries into long-term risks of changes in lending capacities.)
4. Presentation of, or reference to, a supporting two-year schedule of changes in holdings by individual "Foreign and International" investors, as summarized in Table OFS-1 and OFS-2, and detailed in the report entitled MAJOR FOREIGN HOLDERS OF TREASURY SECURITIES, published by the Treasury Department, See: **https://fiscal.treasury.gov/files/reports-statements/treasury-bulletin/2025/b2025-2ofs.doc**
   (IMPACT: This would aid in illustrating comparative reliance on various international holders of debt and open inquiries into long-term risks of changes in their lending capacities.)

Recommended Actions for the Municipal Securities Rulemaking Board (MSRB)

The Mission Statement of the MSRB states: The MSRB protects and strengthens the municipal bond market, enabling access to capital, economic growth, and societal progress in tens of thousands of communities across the country.

- We create trust in our market through informed regulation of dealers and municipal advisors that protects investors, issuers, and the public interest.
- We build technology systems that power our market and provide transparency for issuers, institutions, and the investing public.
- We serve as the steward of market data that empowers better decisions and fuels innovation for the future.
- Contact: https://www.msrb.org/)

The MSRB has responsibilities to promote market transparency by increasing the transparency and availability of market information. The MSRB provides free access to municipal bond trade data, offering documents (known as official statements) and continuing disclosures so that investors can understand the terms, characteristics, potential risks, and rewards of a particular municipal security), and assess the financial health of the issuer over time. These data and documents also help issuers better evaluate their financing options. This information is made publicly available through the MSRB's Electronic Municipal Market Access (EMMA®) website, see: https://www.msrb.org/Transparency-and-Technology/About-EMMA

Changes in future financial flows from the federal government made directly to state governments, or changes in federal flows that more indirectly impact state economies and therefore state revenues, constitute a known and measurable risk to holders of municipal securities.

It is recommended that the MSRB study the adequacy of offering documents that accompany the issuance of municipal securities, and ongoing disclosure requirements, considering the reported unsustainable fiscal condition of the federal government and the known key measures of intergovernmental financial dependency pertaining to state governments.

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Recommended Actions for the U.S. Department of the Treasury

As alluded to in earlier sections of this report, the Department of the Treasury plays a vital role in ensuring that the federal government strives to attain the highest level of fiscal accountability. One of the most visible efforts of Treasury, in conjunction with OMB, the staff of USAspending.gov, and staff of federal departments and agencies, was to lead the implementation of the Digital Accountability and Transparency Act of 2014 (DATA Act). A critical by-product of this effort has been the expansion and refinement of www.usaspending.gov, which is the government's website that provides access, in significant detail, to amounts and placement of federal spending. Our ability to access data about federal spending during the conduct of our research relied very significantly on the www.usaspending.gov/ website. However, the implementation of the DATA Act has been a project of significant complexity and work is on-going to reach its potential. With that in mind:

> **It is recommended that Treasury, in conjunction with OFFM, USAspending.gov, and selected federal departments, consider incorporating into USAspending.gov data that would enable accessing the amount of federal fiscal year spending within the jurisdiction of each state for the following:**
>
> Civilian Salaries and Wages paid to federal employees
> Military Active Duty, National Guard & Reserve Salaries and Wages
> Federal Retirement and Disability Payments - Civilian
> Federal Retirement and Disability Payments Military Retirees and Survivors
> Payments of Excess Earned Income Credit

Recommended Actions for the Office of Federal Financial Management (OFFM):

The OFFM is a key unit within the management arm of OMB and has built an excellent record in fostering intergovernmental cooperation most notably in conjunction with implementing the American Recovery and Reinvestment Act of 2009 (ARRA) and the Digital Accountability and Transparency Act of 2014 (DATA Act). Accordingly, OFFM is in an excellent position to support new efforts at intergovernmental cooperation between the federal government and the states directed toward addressing federal deficit spending and fiscal sustainability.

> **OFFM is encouraged to utilize its established relationships with intergovernmental organizations such as the National Association of State Auditors, Comptrollers, and Treasurers, the National Association of State Budget Officers, and the Association of Government Accountants (AGA) to sponsor discussions on the incentives, challenges, process, and other considerations necessary to focus intergovernmental cooperation on improving the fiscal sustainability of the federal government.** Such discussions could initially address:

- Promoting the increased use of USAspending.gov and key measures of intergovernmental financial dependency in support of discussions on reducing federal deficit spending.
- Improving methods for assessing the economic impact on the states of alternative federal legislative proposals and administrative actions impacting federal programs that flow dollars directly to state coffers, or that indirectly impact the economies of the states.
- Creating an on-going forum for the assessment of information from, for example, **GAO** and **OMB** regarding federal programs and activities that have been identified as duplicative, ineffective, or non-productive from a cost versus benefit point of view.

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- Implementing effective methods for establishing and sustaining high-level communications with the nation's governors, both individually and through the **National Governors Association**, that would provide ready access to objective and to the extent possible-non-partisan information, assessments, and recommendations regarding interventions that would reduce federal deficit spending.

In addition, OFFM can assist in creating greater transparency in the reporting of federal funds expended by the states. As noted in the earlier section entitled **"Reporting of Direct Federal Dollars Received by the States,"** while each state is required to submit an audited report to the federal government on federal funds received during the fiscal year, some states do not include all their component units and other state entities within their consolidated single audit report. As shown in **Table 7**, 33 states have a total of 342 component units that may, or may not, separately issue single audit reports.

It would create greater clarity and completeness in understanding federal dollars spent within each state government if OFFM would consider the following actions:

1. Modify PART 200-UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, sub-section **§200.514 Scope of audit**, to include the *italicized* wording below.

   (a) General. The audit must be conducted in accordance with GAGAS. *The audit must cover the entire operations of the auditee, or, at the option of the auditee, such audit must include a series of audits that cover departments, agencies, and other organizational units that expended or otherwise administered Federal awards during such audit period, provided that each such audit must encompass the financial statements and schedule of expenditures of Federal awards for each such department, agency, and other organizational unit, which must be considered to be a non-Federal entity,* ***and where the auditee must disclose within the notes to its report the name, EIN number, and the prior year's total reported federal expenditures of each such department, agency, and other organizational unit****.* The financial statements and schedule of expenditures of Federal awards must be for the same audit period.

2. Consider requiring the auditee, where the timing of the availability of the separately issued audit of a department, agency, and other organizational unit permits, to include within the notes to its report the current year's total reported federal expenditures of each such department, agency, and other organizational unit issuing a separate audit.

Recommended Actions for the National Association of State Budget Officers (NASBO)

As noted on its website, NASBO "advances state budget practices through research, policy analysis, education, and knowledge sharing among its members." As part of its mission, it seeks to:

- Improve the quality and availability of information to state budget offices.
- Provide opportunities to share practices across states.
- Provide training and research information through publications and seminars.
- Work with and assist state groups, such as the **National Governors Association**, in the development and implementation of policy positions on state fiscal issues.

NASBO publishes a semi-annual *Fiscal Survey of the States* (https://www.nasbo.org/reports-data/fiscal-survey-of-states), which, with data gathered from all 50 state budget offices, provides a narrative analysis of the fiscal condition of the states and data summaries of state general fund revenues, expenditures, and balances. In past years, NASBO has made published information concerning intergovernmental financial dependency available to its membership.

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NASBO is encouraged to:

1. Support the appointment by governors, within the individual states, of a permanent working group of senior state officials, and other advisors, who would provide sustained focus, from their state's perspective, on ways to reduce federal deficit spending and slow and possibly reverse the growth in publicly held federal debt.

2. Coordinate information sharing among such working groups within the states and collect and catalog ideas and recommendations on behalf of the **National Governor's Association.**

3. Support meetings between governors and their state's Congressional delegation to discuss the fiscal condition of the federal government, trends in direct and indirect federal funding received by the state, and the budgetary and programmatic needs of the state that rely on federal support.

Recommended Actions for the National Association of State Auditors, Comptrollers, and Treasurers (NASACT)

NASACT, over the past 40 years has been one of the most impactful professional organizations dedicated to strengthening the financial management practices of government at the state, local, and federal levels. It was highly instrumental in bringing about approval of the Chief Financial Officers Act of 1990, which established CFO positions within each federal department and agency, endorsed the establishment of the FASAB, and required the publication of an annual, audited, accrual based financial report for the federal government. NASACT and its members have been uniformly and vocally supportive of improvements to financial reporting by state and local governments under standards promulgated by the GASB.

NASACT is encouraged to:

1. Request the U.S. Treasury to provide a senior representative to address the annual NASACT conference and brief the attendees on the financial condition of the federal government as reported in *the Financial Report of the United States Government.*

2. Request the U.S. Treasury to routinely provide each state auditor, comptroller, and treasurer with an electronic copy of the annual *Financial Report of the United States Government*, within fourteen days of its release, and to establish a designated Treasury representative to respond to inquiries from these three key state officials.

3. Support the appointment by governors, within the individual states, of a permanent working group of senior state officials, and other advisors, who would provide sustained focus, from their state's perspective, on ways to reduce federal deficit spending and slow and reverse the growth of publicly held federal debt.

4. Appoint a high-level committee of the **NASACT** to request of the U.S. Treasury an opportunity to collaborate in the development of alternative methods for preparing long-term (i.e. ten year) projections of the lending capacity of current and future investors in U.S. publicly held securities, as identified in *Treasury Bulletin, TABLE OFS-1 and OFS-2-Estimated Ownership of U.S. Treasury Securities*. See: **https://fiscal.treasury.gov/files/reports-statements/treasury-bulletin/2025/b2025-2ofs.doc**

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Recommended Actions for Bond Rating Agencies

The evaluations of the comparative fiscal health of state and local governments issuing bonds and other securities carried out by Standard & Poor's, Moody's Investor Services, Fitch, and other rating organizations constitute one of the most valuable and respected pieces of information influencing the decisions of the American investment community. In varying ways, rating agencies have reflected concerns regarding the dependence of certain states on financial flows from the federal government.

Each U.S. rating agency can perform a great service for their issuer clients and the investors that rely, in part, on their ratings by giving concentrated, and on-going, attention to the reported financial condition of the federal government and the key measures of intergovernmental financial dependency of the 50 states and their local governments.

Recommended Actions for Other Stakeholder Associations

Beyond the specific organizations mentioned above, there are additional associations whose member entities are impacted by the fiscal condition of the federal government. In every case, these member entities are also impacted by intergovernmental financial dependency and its associated risks. It is hoped that this study, including the above recommendations, may prompt these organizations to become appropriately engaged in addressing the fiscal unsustainability of the federal government. We are, to borrow an old phrase, truly lashed to the same mast. These other associations include, but are not limited to the following:

- AGA (Association of Government Accountants
- American Accounting Association (AAA)
- American Institute of CPAS (AICPA)
- American Public Power Association (APPA)
- Association for Budgeting and Financial Management (ABFM)
- Association of Local Government Auditors (ALGA)
- Association of School Business Officials International (ASBOI)
- Council of State Governments (CSG)
- Government Finance Officers Association (GFOA)
- Governmental Research Association (GRA)
- Healthcare Financial Management Association (HFMA)
- International City/County Management Association (ICMA)
- Investment Company Institute (ICI)
- National Association of Bond Lawyers (NABL)
- National Association of College & University Business Officers (NACUBO)
- National Association of Counties (NACO)
- National Association of State Retirement Administrators (NASRA)
- National Association of State Treasurers (NAST)
- National Federation of Municipal Analysts (NFMA)
- National League of Cities (NLC)
- Securities Industry and Financial Markets Association (SIFMA) B
- U.S. Conference of Mayors
- Other Stakeholders include: **Bond Insurers, Insurance Industry Investors, U.S. Census Bureau**

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Table 1

Direct Federal Dollars Flowing to States as a Percentage of Total State Revenues- Fiscal Year Ending in 2023

Sorted by percentage

*Dollars in Thousands

				Program Revenues				Component Units			
State (A)	Federal Dollars (SEFA)[1] (B)	Total Revenues[a] (C)	% Federal (D)	Charges for Services (E)	Operating Grants and Contributions (F)	Capital Grants and Contributions (G)	General Revenues and Transfers (H)	Charges for Services (I)	Operating Grants and Contributions (J)	Capital Grants and Contributions (K)	General Revenues and Transfers (L)
Louisiana	$28,301,205	$56,738,894	49.90%	$3,586,870	$27,544,540	$781,205	$16,442,283	$3,311,262	$1,988,291	$301,659	$2,782,784
Arizona	31,473,856	64,042,763	49.10%	7,272,429	31,614,989	874,740	23,580,744	57,046	70,633	0	572,182
Montana	5,410,573	11,189,752	48.40%	1,370,731	3,956,504	626,871	3,707,655	695,658	575,671	1,586	255,076
Rhode Island	7,029,155	15,155,502	46.40%	2,660,020	5,105,016	416,903	4,931,104	861,459	841,842	228,362	110,796
Arkansas	13,769,262	30,584,160	45.00%	5,090,713	12,670,027	987,950	11,776,320	35,085	30,243	0	(6,178)
Missouri	20,863,239	48,079,165	43.40%	3,812,000	18,211,242	1,255,240	18,756,950	3,779,977	1,868,752	165,212	229,792
Nevada[4]	9,954,945	23,528,307	42.30%	1,146,662	9,750,775	10,590	10,421,636	807,942	807,002	94	583,606
Pennsylvania	52,879,933	128,290,226	41.20%	20,370,789	49,530,385	51,423	51,737,737	3,637,606	2,674,911	287,375	-
Ohio	45,039,965	115,048,897	39.10%	15,295,216	43,269,833	1,615,242	34,696,391	13,571,344	1,991,092	84,215	4,525,564
South Dakota	2,926,766	7,582,336	38.60%	938,186	2,806,343	2,598	2,702,927	500,562	311,424	45,798	274,498
Colorado	19,477,924	50,591,596	38.50%	11,900,838	19,251,500	778,516	18,067,517	79,785	453,161	30,808	29,471
Georgia	36,712,622	97,011,123	37.80%	9,493,670	36,681,817	1,895,870	35,932,242	9,050,583	3,581,195	40,357	335,389
Illinois[3]	51,222,101	135,358,271	37.80%	9,395,875	40,664,651	1,675,637	70,309,459	6,691,720	2,961,206	29,583	3,630,140
Michigan	36,187,184	96,822,315	37.40%	10,039,644	33,557,606	1,308,592	41,117,363	2,719,209	3,763,770	26,373	4,289,758
Florida	60,770,015	167,142,967	36.40%	25,528,614	50,888,744	2,333,818	61,521,824	11,025,690	6,283,318	2,074,222	7,486,737
Maine	5,672,107	15,577,286	36.40%	1,446,220	5,701,228	0	6,223,537	674,357	939,992	103,952	488,000
Mississippi	10,864,518	29,920,434	36.30%	2,969,500	9,939,811	724,896	11,004,227	3,148,000	786,293	30,902	1,316,805
Tennessee	21,747,442	59,828,782	36.30%	4,797,310	18,983,385	935,608	24,908,029	4,367,672	2,782,396	301,882	2,752,500
Iowa	11,778,896	32,529,311	36.20%	8,007,007	9,853,813	491,666	12,547,584	576,338	756,415	7,592	288,896
West Virginia	9,184,310	25,487,145	36.00%	1,577,967	8,824,224	720,646	8,765,357	2,591,004	818,364	90,116	2,099,467
California[2]	181,345,132	507,238,411	35.80%	70,074,164	150,088,939	1,847,186	227,768,783	34,610,575	14,364,209	93,690	8,390,865
Indiana	22,831,497	65,652,720	34.80%	4,647,988	21,445,740	981,069	25,000,588	6,360,996	3,289,686	457,621	3,469,032
Idaho	5,646,503	16,288,800	34.70%	2,850,709	6,009,040	45,903	7,023,212	111,216	248,720	0	-
Wisconsin	19,797,810	57,349,638	34.50%	10,543,002	17,052,067	1,300,117	22,670,855	4,931,618	670,776	0	181,203
Vermont	3,432,634	10,232,610	33.50%	911,493	3,279,218	251,568	4,315,506	687,253	666,260	21,825	99,487
Maryland	23,052,880	69,046,318	33.40%	10,395,243	19,835,939	1,283,674	29,021,103	3,175,851	2,300,325	399,497	2,634,686
North Carolina	35,067,167	106,779,173	32.80%	8,715,599	31,375,923	1,342,296	38,739,203	16,408,854	3,673,391	702,198	5,821,709
North Dakota[6]	3,320,196	10,121,187	32.80%	2,323,150	3,004,523	58,691	4,683,019	7,594	44,102	0	108
New York	113,883,330	347,894,000	32.70%	47,067,000	104,773,000	1,902,000	138,799,000	21,558,000	13,581,000	5,321,000	14,893,000
Nebraska	5,676,308	17,406,345	32.60%	1,232,725	5,427,736	46,736	7,539,229	921,805	648,586	2,375	1,587,153
Oklahoma[7]	13,480,259	41,351,604	32.60%	4,871,276	14,563,623	0	13,700,911	4,897,309	2,238,186	0	1,080,299
Alaska	5,721,033	17,718,459	32.30%	2,826,857	4,478,100	933,610	7,715,525	636,155	605,634	30,892	491,686
New Mexico[5]	12,910,109	40,862,628	31.60%	9,494,747	13,053,202	540,304	16,842,990	319,983	194,911	0	416,491
Connecticut	14,534,606	46,070,587	31.50%	7,110,826	12,465,130	1,014,077	23,344,671	2,257,775	9,628	76,804	(208,324)
Oregon	18,646,918	59,213,795	31.50%	7,844,753	20,267,980	25,244	21,380,198	6,512,217	2,973,407	209,996	-
New Hampshire	3,597,177	11,535,807	31.20%	3,000,465	3,879,741	245,309	3,177,534	620,265	344,571	54,048	213,874
Delaware	4,439,595	14,459,825	30.70%	2,304,028	4,295,096	0	7,120,356	133,316	205,610	52,007	349,412
Washington	29,304,535	95,320,380	30.70%	25,058,820	28,511,303	891,747	37,288,759	2,218,147	1,159,091	0	192,513
Minnesota	21,287,887	69,834,312	30.50%	4,846,135	20,778,000	184,843	35,969,561	2,060,750	3,495,961	706,456	1,792,606
Virginia	29,284,250	97,009,663	30.20%	10,597,691	24,077,719	1,976,822	35,722,309	13,545,405	3,874,728	1,976,135	5,238,854
Texas	75,530,432	253,133,443	29.80%	48,928,480	100,622,032	389,867	88,049,457	2,349,918	3,274,371	0	9,519,318
Kansas	8,572,596	28,885,783	29.70%	2,307,665	7,190,869	302,114	14,450,836	1,625,254	1,247,666	122,431	1,638,948
Massachusetts	29,786,708	100,883,301	29.50%	18,746,648	29,121,028	302,932	42,858,146	4,537,245	1,499,951	3,572,684	244,667

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Table 1 - continued

State (A)	Federal Dollars (SEFA)[1] (B)	Total Revenues[a] (C)	% Federal (D)	Program Revenues: Charges for Services (E)	Program Revenues: Operating Grants and Contributions (F)	Program Revenues: Capital Grants and Contributions (G)	Program Revenues: General Revenues and Transfers (H)	Component Units: Charges for Services (I)	Component Units: Operating Grants and Contributions (J)	Component Units: Capital Grants and Contributions (K)	Component Units: General Revenues and Transfers (L)
Alabama	15,588,758	53,364,623	29.20%	3,423,982	14,601,605	986,894	17,132,980	9,759,003	2,508,311	475,109	4,476,739
New Jersey	31,397,171	114,790,025	27.40%	13,919,219	30,944,055	96,144	50,220,334	8,566,305	5,545,605	3,653,687	1,844,676
Utah	9,667,602	37,237,007	26.00%	2,989,154	7,990,938	118,509	13,178,484	8,455,091	2,364,386	347,138	1,793,307
Hawaii[8]	5,637,751	22,360,993	25.20%	2,287,617	5,317,754	116,033	11,203,013	1,076,514	797,122	31,697	1,531,243
South Carolina	13,516,531	57,901,876	23.30%	5,321,675	16,212,940	1,108,747	18,964,163	12,851,390	1,725,191	451,302	1,266,468
Kentucky	13,072,046	58,501,252	22.30%	4,569,569	18,702,399	1,040,155	18,273,279	10,979,146	1,781,692	128,600	3,026,412
Wyoming	1,710,491	9,737,613	17.60%	890,811	2,040,532	10,606	5,034,875	269,767	611,661	14,041	865,320
Total-50 States	$1,253,005,930	$3,648,691,410		$486,801,752	$1,180,212,604	$36,831,208	$1,456,339,765	$250,627,016	$110,230,709	$22,751,321	$104,897,035
		50 State Average	34.30%								
District of Columbia	$6,744,676	$19,675,345	34.30%	$1,162,368	$6,715,767	$219,345	$11,163,464	$143,783	$68,005	$22,892	$399,066
Puerto Rico	$11,553,291	$52,081,565	22.20%	$2,369,292	$18,469,254	$70,292	$19,760,785	$6,873,485	$2,234,693	$402,314	$1,901,450

Sources:

Federal Dollars: Single Audit Report, FY2023, https://app.fac.gov/. The Schedule of Expenditures of Federal Awards (SEFA) included in the state's audited Single Audit Report for FY 2023, and, where available, in the SEFAs of separately issued audited Single Audit Reports for each of the state's Component Units that receive federal funds.

Total State Revenue: The state's FY 2023 Annual Comprehensive Financial Report (ACFR), Government-wide Financial Statements, Statement of Activities, which under generally accepted accounting principles requires the inclusion of all program and component unit revenues.

Footnotes:

1. For the purpose of collecting data to appear under Federal Dollars in Column B, the critical document, as noted above under Sources, is the SEFA that is included in Single Audit Reports. Data collected and reported for each state depends on how the state and its agencies have organized themselves for the preparation and issuance of Single Audit Reports, where Federal regulations do not require the receipt of Direct Federal Dollars by a state's component units to be reported within the statewide Single Audit Report. Accordingly, the contents of Column B are collected in the following ways:

a) The state's statewide Single Audit Report SEFA includes all direct federal dollars, including those received by every state component unit receiving federal dollars.
b) The state's Federal dollars combine those reported in the statewide Single Audit Report SEFA with those reported in the SEFA of those component units whose Single Audit Report is available, or whose amount of Federal Dollars received is disclosed in the notes to the statewide Single Audit Report.
c) The SEFAs of component units that are not available for review are excluded from Tables 1 and 2. Their inclusion if available would likely raise the amount of Direct Federal Dollars received a state.

2. For 2023,California's data was not available so the 2022 data was used.

3. For 2023, Illinois's data was not available so the 2022 data was used.

4. For 2023, Nevada's data was not available so the 2022 data was used.

5. For 2023, New Mexico did not conduct a consolidated state-wide single audit but rather single audits at the department/agency level. The SEFA figures shown were obtained from available departmental level single audit reports.

6. North Dakota presents a biannual single audit, therefore the 2022 consolidated state-wide single audit data was used.

7. For 2023, Oklahoma did not conduct a consolidated state-wide single audit so the 2022 data was used.

8. For 2023, Hawaii did not include all of its departments within its single audit report. The departments listed below had separate audits completed, therefore, their federal awards are not included in the state's single audit report. The federal awards of the departments listed below were added to Hawaii's single audit amount to get the total federal dollars for the state.
Department of the Attorney General $28,080
Department of Education $426,755
Department of Hawaiian Home Lands $24,183
Department of Health $290,032
Department of Human Services $3,619,400
Department of Transportation $243,765
Hawaii Public Housing Authority $154,263
Hawaii Tourism Authority $52,772
Judiciary $1,001

a. Total Revenues is a total of all Program Revenues and Component Units (Columns E - L)

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Table 2

Direct Federal Dollars Flowing to States as a Percentage of Total State Revenues- Fiscal Year Ending in 2023

Sorted Alphabetically by State

*Dollars in Thousands

				Program Revenues				Component Units			
State (A)	Federal Dollars (SEFA)[1] (B)	Total Revenues[a] (C)	% Federal (D)	Charges for Services (E)	Operating Grants and Contributions (F)	Capital Grants and Contributions (G)	General Revenues and Transfers (H)	Charges for Services (I)	Operating Grants and Contributions (J)	Capital Grants and Contributions (K)	General Revenues and Transfers (L)
Alabama	$15,588,758	$53,364,623	29.20%	$3,423,982	$14,601,605	$986,894	$17,132,980	$9,759,003	$2,508,311	$475,109	$4,476,739
Alaska	5,721,033	17,718,459	32.30%	2,826,857	4,478,100	933,610	7,715,525	636,155	605,634	30,892	491,686
Arizona	31,473,856	64,042,763	49.10%	7,272,429	31,614,989	874,740	23,580,744	57,046	70,633	-	572,182
Arkansas	13,769,262	30,584,160	45.00%	5,090,713	12,670,027	987,950	11,776,320	35,085	30,243	-	(6,178)
California[2]	181,345,132	507,238,411	35.80%	70,074,164	150,088,939	1,847,186	227,768,783	34,610,575	14,364,209	93,690	8,390,865
Colorado	19,477,924	50,591,596	38.50%	11,900,838	19,251,500	778,516	18,067,517	79,785	453,161	30,808	29,471
Connecticut	14,534,606	46,070,587	31.50%	7,110,826	12,465,130	1,014,077	23,344,671	2,257,775	9,628	76,804	(208,324)
Delaware	4,439,595	14,459,825	30.70%	2,304,028	4,295,096	-	7,120,356	133,316	205,610	52,007	349,412
Florida	60,770,015	167,142,967	36.40%	25,528,614	50,888,744	2,333,818	61,521,824	11,025,690	6,283,318	2,074,222	7,486,737
Georgia	36,712,622	97,011,123	37.80%	9,493,670	36,681,817	1,895,870	35,932,242	9,050,583	3,581,195	40,357	335,389
Hawaii[8]	5,637,751	22,360,993	25.20%	2,287,617	5,317,754	116,033	11,203,013	1,076,514	797,122	31,697	1,531,243
Idaho	5,646,503	16,288,800	34.70%	2,850,709	6,009,040	45,903	7,023,212	111,216	248,720	-	-
Illinois[3]	51,222,101	135,358,271	37.80%	9,395,875	40,664,651	1,675,637	70,309,459	6,691,720	2,961,206	29,583	3,630,140
Indiana	22,831,497	65,652,720	34.80%	4,647,988	21,445,740	981,069	25,000,588	6,360,996	3,289,686	457,621	3,469,032
Iowa	11,778,896	32,529,311	36.20%	8,007,007	9,853,813	491,666	12,547,584	576,338	756,415	7,592	288,896
Kansas	8,572,596	28,885,783	29.70%	2,307,665	7,190,869	302,114	14,450,836	1,625,254	1,247,666	122,431	1,638,948
Kentucky	13,072,046	58,501,252	22.30%	4,569,569	18,702,399	1,040,155	18,273,279	10,979,146	1,781,692	128,600	3,026,412
Louisiana	28,301,205	56,738,894	49.90%	3,586,870	27,544,540	781,205	16,442,283	3,311,262	1,988,291	301,659	2,782,784
Maine	5,672,107	15,577,286	36.40%	1,446,220	5,701,228	-	6,223,537	674,357	939,992	103,952	488,000
Maryland	23,052,880	69,046,318	33.40%	10,395,243	19,835,939	1,283,674	29,021,103	3,175,851	2,300,325	399,497	2,634,686
Massachusetts	29,786,708	100,883,301	29.50%	18,746,648	29,121,028	302,932	42,858,146	4,537,245	1,499,951	3,572,684	244,667
Michigan	36,187,184	96,822,315	37.40%	10,039,644	33,557,606	1,308,592	41,117,363	2,719,209	3,763,770	26,373	4,289,758
Minnesota	21,287,887	69,834,312	30.50%	4,846,135	20,778,000	184,843	35,969,561	2,060,750	3,495,961	706,456	1,792,606
Mississippi	10,864,518	29,920,434	36.30%	2,969,500	9,939,811	724,896	11,004,227	3,148,000	786,293	30,902	1,316,805
Missouri	20,863,239	48,079,165	43.40%	3,812,000	18,211,242	1,255,240	18,756,950	3,779,977	1,868,752	165,212	229,792
Montana	5,410,573	11,189,752	48.40%	1,370,731	3,956,504	626,871	3,707,655	695,658	575,671	1,586	255,076
Nebraska	5,676,308	17,406,345	32.60%	1,232,725	5,427,736	46,736	7,539,229	921,805	648,586	2,375	1,587,153
Nevada[4]	9,954,945	23,528,307	42.30%	1,146,662	9,750,775	10,590	10,421,636	807,942	807,002	94	583,606
New Hampshire	3,597,177	11,535,807	31.20%	3,000,465	3,879,741	245,309	3,177,534	620,265	344,571	54,048	213,874
New Jersey	31,397,171	114,790,025	27.40%	13,919,219	30,944,055	96,144	50,220,334	8,566,305	5,545,605	3,653,687	1,844,676
New Mexico[5]	12,910,109	40,862,628	31.60%	9,494,747	13,053,202	540,304	16,842,990	319,983	194,911	-	416,491
New York	113,883,330	347,894,000	32.70%	47,067,000	104,773,000	1,902,000	138,799,000	21,558,000	13,581,000	5,321,000	14,893,000
North Carolina	35,067,167	106,779,173	32.80%	8,715,599	31,375,923	1,342,296	38,739,203	16,408,854	3,673,391	702,198	5,821,709
North Dakota[6]	3,320,196	10,121,187	32.80%	2,323,150	3,004,523	58,691	4,683,019	7,594	44,102	-	108
Ohio	45,039,965	115,048,897	39.10%	15,295,216	43,269,833	1,615,242	34,696,391	13,571,344	1,991,092	84,215	4,525,564
Oklahoma[7]	13,480,259	41,351,604	32.60%	4,871,276	14,563,623	-	13,700,911	4,897,309	2,238,186	-	1,080,299
Oregon	18,646,918	59,213,795	31.50%	7,844,753	20,267,980	25,244	21,380,198	6,512,217	2,973,407	209,996	-
Pennsylvania	52,879,933	128,290,226	41.20%	20,370,789	49,530,385	51,423	51,737,737	3,637,606	2,674,911	287,375	-
Rhode Island	7,029,155	15,155,502	46.40%	2,660,020	5,105,016	416,903	4,931,104	861,459	841,842	228,362	110,796
South Carolina	13,516,531	57,901,876	23.30%	5,321,675	16,212,940	1,108,747	18,964,163	12,851,390	1,725,191	451,302	1,266,468
South Dakota	2,926,766	7,582,336	38.60%	938,186	2,806,343	2,598	2,702,927	500,562	311,424	45,798	274,498
Tennessee	21,747,442	59,828,782	36.30%	4,797,310	18,983,385	935,608	24,908,029	4,367,672	2,782,396	301,882	2,752,500
Texas	75,530,432	253,133,443	29.80%	48,928,480	100,622,032	389,867	88,049,457	2,349,918	3,274,371	-	9,519,318

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Table 2 - continued

State (A)	Federal Dollars (SEFA)[1] (B)	Total Revenues[a] (C)	% Federal (D)	Program Revenues: Charges for Services (E)	Program Revenues: Operating Grants and Contributions (F)	Program Revenues: Capital Grants and Contributions (G)	Program Revenues: General Revenues and Transfers (H)	Component Units: Charges for Services (I)	Component Units: Operating Grants and Contributions (J)	Component Units: Capital Grants and Contributions (K)	Component Units: General Revenues and Transfers (L)
Utah	9,667,602	37,237,007	26.00%	2,989,154	7,990,938	118,509	13,178,484	8,455,091	2,364,386	347,138	1,793,307
Vermont	3,432,634	10,232,610	33.50%	911,493	3,279,218	251,568	4,315,506	687,253	666,260	21,825	99,487
Virginia	29,284,250	97,009,663	30.20%	10,597,691	24,077,719	1,976,822	35,722,309	13,545,405	3,874,728	1,976,135	5,238,854
Washington	29,304,535	95,320,380	30.70%	25,058,820	28,511,303	891,747	37,288,759	2,218,147	1,159,091	-	192,513
West Virginia	9,184,310	25,487,145	36.00%	1,577,967	8,824,224	720,646	8,765,357	2,591,004	818,364	90,116	2,099,467
Wisconsin	19,797,810	57,349,638	34.50%	10,543,002	17,052,067	1,300,117	22,670,855	4,931,618	670,776	-	181,203
Wyoming	1,710,491	9,737,613	17.60%	890,811	2,040,532	10,606	5,034,875	269,767	611,661	14,041	865,320
Total - 50 States	$1,253,005,930	$3,648,691,410		$486,801,752	$1,180,212,604	$36,831,208	$1,456,339,765	$250,627,016	$110,230,709	$22,751,321	$104,897,035
		50 State Average	34.30%								
District of Columbia	$6,744,676	19,675,345	34.30%	$1,162,368	$6,715,767	$219,345	$11,163,464	$143,783	$68,005	$22,892	$399,066
Puerto Rico	$11,553,291	52,081,565	22.20%	$2,369,292	$18,469,254	$70,292	$19,760,785	$6,873,485	$2,234,693	$402,314	$1,901,450

Sources:

Federal Dollars: Single Audit Report, FY2023, https://app.fac.gov/. The Schedule of Expenditures of Federal Awards (SEFA) included in the state's audited Single Audit Report for FY 2023, and, where available, in the SEFAs of separately issued audited Single Audit Reports for each of the state's Component Units that receive federal funds.

Total State Revenue: The state's FY 2023 Annual Comprehensive Financial Report (ACFR), Government-wide Financial Statements, Statement of Activities, which under generally accepted accounting principles requires the inclusion of all program and component unit revenues.

Footnotes:

1. For the purpose of collecting data to appear under Federal Dollars in Column B, the critical document, as noted above under Sources, is the SEFA that is included in Single Audit Reports. Data collected and reported for each state depends on how the state and its agencies have organized themselves for the preparation and issuance of Single Audit Reports, where Federal regulations do not require the receipt of Direct Federal Dollars by a state's component units to be reported within the statewide Single Audit Report. Accordingly, the contents of Column B are collected in the following ways:

a) The state's statewide Single Audit Report SEFA includes all direct federal dollars, including those received by every state component unit receiving federal dollars.
b) The state's Federal dollars combine those reported in the statewide Single Audit Report SEFA with those reported in the SEFA of those component units whose Single Audit Report is available, or whose amount of Federal Dollars received is disclosed in the notes to the statewide Single Audit Report.
c) The SEFAs of component units that are not available for review are excluded from Tables 1 and 2. Their inclusion if available would likely raise the amount of Direct Federal Dollars received a state.

2. For 2023,California's data was not available so the 2022 data was used.

3. For 2023, Illinois's data was not available so the 2022 data was used.

4. For 2023, Nevada's data was not available so the 2022 data was used.

5. For 2023, New Mexico did not conduct a consolidated state-wide single audit but rather single audits at the department/agency level. The SEFA figures shown were obtained from available departmental level single audit reports.

6. North Dakota presents a biannual single audit, therefore the 2022 consolidated state-wide single audit data was used.

7. For 2023, Oklahoma did not conduct a consolidated state-wide single audit so the 2022 data was used.

8. For 2023, Hawaii did not include all of its departments within its single audit report. The departments listed below had separate audits completed, therefore, their federal awards are not included in the state's single audit report. The federal awards of the departments listed below were added to Hawaii's single audit amount to get the total federal dollars for the state.
Department of the Attorney General $28,080
Department of Education $426,755
Department of Hawaiian Home Lands $24,183
Department of Health $290,032
Department of Human Services $3,619,400
Department of Transportation $243,765
Hawaii Public Housing Authority $154,263
Hawaii Tourism Authority $52,772
Judiciary $1,001

a. Total Revenues is a total of all Program Revenues and Component Units (Columns E - L)

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Table 3

Indirect and Direct Federal Dollars Flowing to States as a Percentage of State GDP- Fiscal Year Ended 2023

Sorted by Percentage

* Dollars in Thousands

State (A)	Direct Federal Grants to Local Governments (B)	Federal Purchases from State Businesses (C)	Federal Payments to Individuals (D)	Total Indirect Flows (E)	Direct Federal Revenues to State Governments (F)	Total Indirect and Direct Federal Flows (G)	Real GDP by State (H)	Indirect and Direct Federal Flows As a % of State GDP (I)
New Mexico	$1,496,105	$12,400,000	$21,770,033	$35,666,138	$12,910,109	$48,576,247	$110,323,700	44.00%
Mississippi	507,783	8,700,000	28,755,283	37,963,066	10,864,518	48,827,584	119,548,400	40.80%
Virginia	3,555,946	106,200,000	96,528,375	206,284,321	29,284,250	235,568,571	597,597,100	39.40%
West Virginia	$507,810	$1,700,000	$19,340,618	21,548,428	$9,184,310	30,732,738	$80,798,200	38.00%
Maine	368,372	3,700,000	16,921,437	20,989,809	5,672,107	26,661,916	75,195,400	35.50%
Alabama	987,543	14,600,000	53,099,175	68,686,718	15,588,758	84,275,476	245,354,700	34.30%
Hawaii	615,869	4,400,000	19,426,961	24,442,830	5,637,751	30,080,581	88,614,300	33.90%
Montana	782,363	1,000,000	11,573,609	13,355,972	5,410,573	18,766,545	57,373,300	32.70%
Alaska	576,248	3,800,000	7,552,624	11,928,872	5,721,033	17,649,905	54,059,700	32.60%
Kentucky	3,779,116	12,300,000	42,547,886	58,627,002	13,072,046	71,699,048	224,418,000	31.90%
Arkansas	483,654	1,200,000	29,202,363	30,886,017	13,769,262	44,655,279	142,860,600	31.30%
South Carolina	733,733	10,200,000	56,600,636	67,534,369	13,516,531	81,050,900	262,298,500	30.90%
Maryland	1,120,956	41,600,000	62,662,575	105,383,531	23,052,880	128,436,411	422,866,300	30.40%
Vermont	130,250	425,000	6,658,649	7,213,899	3,432,634	10,646,533	35,236,600	30.20%
Louisiana	1,933,971	4,500,000	39,624,754	46,058,725	28,301,205	74,359,930	248,615,500	29.90%
Rhode Island	153,929	1,000,000	10,756,362	11,910,291	7,029,155	18,939,446	63,277,000	29.90%
Arizona	3,755,898	19,700,000	69,017,004	92,472,902	31,473,856	123,946,758	422,399,600	29.30%
Oklahoma	622,327	4,900,000	39,724,646	45,246,973	13,480,259	58,727,232	207,923,300	28.20%
Missouri	1,810,941	15,500,000	57,224,696	74,535,637	20,863,239	95,398,876	348,487,400	27.40%
Idaho	346,530	3,200,000	16,879,410	20,425,940	5,646,503	26,072,443	95,897,900	27.20%
Pennsylvania	6,556,558	23,300,000	123,479,566	153,336,124	52,879,933	206,216,057	799,228,800	25.80%
Florida	5,962,294	29,100,000	232,515,498	267,577,792	60,770,015	328,347,807	1,292,787,600	25.40%
Michigan	2,243,973	8,400,000	92,786,045	103,430,018	36,187,184	139,617,202	554,256,200	25.20%
Oregon	1,258,675	2,500,000	39,262,518	43,021,193	18,646,918	61,668,111	261,951,500	23.50%
North Carolina	1,965,784	7,000,000	104,605,911	113,571,695	35,067,167	148,638,862	638,067,300	23.30%
South Dakota	451,197	1,000,000	8,929,528	10,380,725	2,926,766	13,307,491	57,275,100	23.20%
Tennessee	1,344,510	11,200,000	63,835,115	76,379,625	21,747,442	98,127,067	422,087,700	23.20%
Wisconsin	1,550,347	5,300,000	53,454,152	60,304,499	19,797,810	80,102,309	344,570,800	23.20%
Ohio	1,571,955	10,100,000	103,496,475	115,168,430	45,039,965	160,208,395	709,816,600	22.60%
Indiana	2,464,970	6,000,000	59,292,533	67,757,503	22,831,497	90,589,000	404,290,300	22.40%
Iowa	605,337	3,400,000	29,447,790	33,453,127	11,778,896	45,232,023	202,051,400	22.40%
Kansas	768,992	3,000,000	27,598,411	31,367,403	8,572,596	39,939,999	183,795,600	21.70%
Nevada	1,122,812	3,700,000	27,522,869	32,345,681	9,954,945	42,300,626	195,405,600	21.60%
New Hampshire	213,143	1,900,000	14,403,599	16,516,742	3,597,177	20,113,919	93,466,700	21.50%
Connecticut	623,572	14,000,000	31,657,703	46,281,275	14,534,606	60,815,881	286,628,400	21.20%
Georgia	1,792,959	11,000,000	94,064,663	106,857,622	36,712,622	143,570,244	678,201,200	21.20%
Wyoming	331,132	470,000	5,920,362	6,721,494	1,710,491	8,431,985	40,210,800	21.00%
Delaware	87,617	325,800	11,086,590	11,500,007	4,439,595	15,939,602	78,014,400	20.40%
Minnesota	4,800,792	2,700,000	47,623,204	55,123,996	21,287,887	76,411,883	390,907,900	19.50%
Colorado	1,651,830	14,900,000	48,900,273	65,452,103	19,477,924	84,930,027	437,056,000	19.40%
North Dakota	517,841	803,000	7,086,893	8,407,734	3,320,196	11,727,930	60,348,600	19.40%
Illinois	4,179,602	13,000,000	97,785,154	114,964,756	51,222,101	166,186,857	885,651,300	18.80%
Washington	9,243,982	13,000,000	72,695,645	94,939,627	29,304,535	124,244,162	677,238,000	18.30%

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Table 3 - continued

State (A)	Direct Federal Grants to Local Governments (B)	Federal Purchases from State Businesses (C)	Federal Payments to Individuals (D)	Total Indirect Flows (E)	Direct Federal Revenues to State Governments (F)	Total Indirect and Direct Federal Flows (G)	Real GDP by State (H)	Indirect and Direct Federal Flows As a % of State GDP (I)
Texas	6,650,048	82,100,000	218,334,946	307,084,994	75,530,432	382,615,426	2,097,090,400	18.20%
Nebraska	652,267	2,000,000	17,671,915	20,324,182	5,676,308	26,000,490	145,019,600	17.90%
New Jersey	1,007,375	9,200,000	74,709,405	84,916,780	31,397,171	116,313,951	663,888,500	17.50%
California	29,121,636	61,400,000	292,158,075	382,679,711	181,345,132	564,024,843	3,248,656,600	17.40%
Utah	658,900	6,300,000	22,605,812	29,564,712	9,667,602	39,232,314	225,459,400	17.40%
Massachusetts	1,207,369	18,300,000	57,111,245	76,618,614	29,786,708	106,405,322	615,504,500	17.30%
New York	4,506,318	16,500,000	159,617,181	180,623,499	113,883,330	294,506,829	1,791,210,700	16.40%
Total 50 States	$119,383,131	$652,923,800	$2,945,526,172	$3,717,833,103	$1,253,005,930	$4,970,839,033	$22,383,283,000	
							50 State Average	25.70%
District of Columbia	$5,751,787	$34,000,000	$8,121,853	$47,873,640	$6,744,676	$54,618,316	$146,024,300	37.40%
Puerto Rico[1]	$1,082,839	$2,000,000	$14,813,792	$17,896,631	$11,553,291	$29,449,922		

Sources

Direct Federal Grants to Local Governments: From www.USAspending.gov for federal FY2023 - Recipient - Local Government

Federal Purchases: From www.USAspending.gov for federal FY2023 - Recipient - Contracts

Payments to Individuals: As detailed in Table 5.

Direct Federal Revenues to State Governments: As detailed in Tables 1 and 2

State GDP: From the 2023 Real Gross Domestic Product by State, U.S. Bureau of Economic Analysis, obtained(3/25/2025). The real estimates of Gross domestic product (GDP) by state are measured in (update) chained (2012) dollars. Real GDP by state is an inflation-adjusted measure of each state's gross product that is based on national prices for the goods and services produced within the state.

Footnotes:

1. Data not available for all categories.

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Table 4

Indirect and Direct Federal Dollars Flowing to States as a Percentage of State GDP- Fiscal Year Ended 2023

Sorted Alphabetically by State

* Dollars in Thousands

State (A)	Direct Federal Grants to Local Governments (B)	Federal Purchases from State Businesses (C)	Federal Payments to Individuals (D)	Total Indirect Flows (E)	Direct Federal Revenues to State Governments (F)	Total Indirect and Direct Federal Flows (G)	Real GDP by State (H)	Indirect and Direct Federal Flows As a % of State GDP (I)
Alabama	$987,543	$14,600,000	$53,099,175	$68,686,718	$15,588,758	$84,275,476	$245,354,700	34.30%
Alaska	576,248	3,800,000	7,552,624	11,928,872	5,721,033	17,649,905	54,059,700	32.60%
Arizona	3,755,898	19,700,000	69,017,004	92,472,902	31,473,856	123,946,758	422,399,600	29.30%
Arkansas	483,654	1,200,000	29,202,363	30,886,017	13,769,262	44,655,279	142,860,600	31.30%
California	29,121,636	61,400,000	292,158,075	382,679,711	181,345,132	564,024,843	3,248,656,600	17.40%
Colorado	1,651,830	14,900,000	48,900,273	65,452,103	19,477,924	84,930,027	437,056,000	19.40%
Connecticut	623,572	14,000,000	31,657,703	46,281,275	14,534,606	60,815,881	286,628,400	21.20%
Delaware	87,617	325,800	11,086,590	11,500,007	4,439,595	15,939,602	78,014,400	20.40%
Florida	5,962,294	29,100,000	232,515,498	267,577,792	60,770,015	328,347,807	1,292,787,600	25.40%
Georgia	1,792,959	11,000,000	94,064,663	106,857,622	36,712,622	143,570,244	678,201,200	21.20%
Hawaii	615,869	4,400,000	19,426,961	24,442,830	5,637,751	30,080,581	88,614,300	33.90%
Idaho	346,530	3,200,000	16,879,410	20,425,940	5,646,503	26,072,443	95,897,900	27.20%
Illinois	4,179,602	13,000,000	97,785,154	114,964,756	51,222,101	166,186,857	885,651,300	18.80%
Indiana	2,464,970	6,000,000	59,292,533	67,757,503	22,831,497	90,589,000	404,290,300	22.40%
Iowa	605,337	3,400,000	29,447,790	33,453,127	11,778,896	45,232,023	202,051,400	22.40%
Kansas	768,992	3,000,000	27,598,411	31,367,403	8,572,596	39,939,999	183,795,600	21.70%
Kentucky	3,779,116	12,300,000	42,547,886	58,627,002	13,072,046	71,699,048	224,418,000	31.90%
Louisiana	1,933,971	4,500,000	39,624,754	46,058,725	28,301,205	74,359,930	248,615,500	29.90%
Maine	368,372	3,700,000	16,921,437	20,989,809	5,672,107	26,661,916	75,195,400	35.50%
Maryland	1,120,956	41,600,000	62,662,575	105,383,531	23,052,880	128,436,411	422,866,300	30.40%
Massachusetts	1,207,369	18,300,000	57,111,245	76,618,614	29,786,708	106,405,322	615,504,500	17.30%
Michigan	2,243,973	8,400,000	92,786,045	103,430,018	36,187,184	139,617,202	554,256,200	25.20%
Minnesota	4,800,792	2,700,000	47,623,204	55,123,996	21,287,887	76,411,883	390,907,900	19.50%
Mississippi	507,783	8,700,000	28,755,283	37,963,066	10,864,518	48,827,584	119,548,400	40.80%
Missouri	1,810,941	15,500,000	57,224,696	74,535,637	20,863,239	95,398,876	348,487,400	27.40%
Montana	782,363	1,000,000	11,573,609	13,355,972	5,410,573	18,766,545	57,373,300	32.70%
Nebraska	652,267	2,000,000	17,671,915	20,324,182	5,676,308	26,000,490	145,019,600	17.90%
Nevada	1,122,812	3,700,000	27,522,869	32,345,681	9,954,945	42,300,626	195,405,600	21.60%
New Hampshire	213,143	1,900,000	14,403,599	16,516,742	3,597,177	20,113,919	93,466,700	21.50%
New Jersey	1,007,375	9,200,000	74,709,405	84,916,780	31,397,171	116,313,951	663,888,500	17.50%
New Mexico	1,496,105	12,400,000	21,770,033	35,666,138	12,910,109	48,576,247	110,323,700	44.00%
New York	4,506,318	16,500,000	159,617,181	180,623,499	113,883,330	294,506,829	1,791,210,700	16.40%
North Carolina	1,965,784	7,000,000	104,605,911	113,571,695	35,067,167	148,638,862	638,067,300	23.30%
North Dakota	517,841	803,000	7,086,893	8,407,734	3,320,196	11,727,930	60,348,600	19.40%
Ohio	1,571,955	10,100,000	103,496,475	115,168,430	45,039,965	160,208,395	709,816,600	22.60%
Oklahoma	622,327	4,900,000	39,724,646	45,246,973	13,480,259	58,727,232	207,923,300	28.20%
Oregon	1,258,675	2,500,000	39,262,518	43,021,193	18,646,918	61,668,111	261,951,500	23.50%
Pennsylvania	6,556,558	23,300,000	123,479,566	153,336,124	52,879,933	206,216,057	799,228,800	25.80%
Rhode Island	153,929	1,000,000	10,756,362	11,910,291	7,029,155	18,939,446	63,277,000	29.90%
South Carolina	733,733	10,200,000	56,600,636	67,534,369	13,516,531	81,050,900	262,298,500	30.90%
South Dakota	451,197	1,000,000	8,929,528	10,380,725	2,926,766	13,307,491	57,275,100	23.20%
Tennessee	1,344,510	11,200,000	63,835,115	76,379,625	21,747,442	98,127,067	422,087,700	23.20%
Texas	6,650,048	82,100,000	218,334,946	307,084,994	75,530,432	382,615,426	2,097,090,400	18.20%

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Table 4 - continued

State (A)	Direct Federal Grants to Local Governments (B)	Federal Purchases from State Businesses (C)	Federal Payments to Individuals (D)	Total Indirect Flows (E)	Direct Federal Revenues to State Governments (F)	Total Indirect and Direct Federal Flows (G)	Real GDP by State (H)	Indirect and Direct Federal Flows As a % of State GDP (I)
Utah	658,900	6,300,000	22,605,812	29,564,712	9,667,602	39,232,314	225,459,400	17.40%
Vermont	130,250	425,000	6,658,649	7,213,899	3,432,634	10,646,533	35,236,600	30.20%
Virginia	3,555,946	106,200,000	96,528,375	206,284,321	29,284,250	235,568,571	597,597,100	39.40%
Washington	9,243,982	13,000,000	72,695,645	94,939,627	29,304,535	124,244,162	677,238,000	18.30%
West Virginia	507,810	1,700,000	19,340,618	21,548,428	9,184,310	30,732,738	80,798,200	38.00%
Wisconsin	1,550,347	5,300,000	53,454,152	60,304,499	19,797,810	80,102,309	344,570,800	23.20%
Wyoming	331,132	470,000	5,920,362	6,721,494	1,710,491	8,431,985	40,210,800	21.00%
Total 50 States	$119,383,131	$652,923,800	$2,945,526,172	$3,717,833,103	$1,253,005,930	$4,970,839,033	$22,383,283,000	
							50 State Average	25.70%
District of Columbia	$5,751,787	$34,000,000	$8,121,853	$47,873,640	$6,744,676	$54,618,316	$146,024,300	37.40%
Puerto Rico[1]	$1,082,839	$2,000,000	$14,813,792	$17,896,631	$11,553,291	$29,449,922		

Sources

Direct Federal Grants to Local Governments: From www.USAspending.gov for federal FY2023 - Recipient - Local Government

Federal Purchases: From www.USAspending.gov for federal FY2023 - Recipient - Contracts

Payments to Individuals: As detailed in Table 5.

Direct Federal Revenues to State Governments: As detailed in Tables 1 and 2

State GDP: From the 2023 Real Gross Domestic Product by State, U.S. Bureau of Economic Analysis, obtained(3/25/2025). The real estimates of Gross domestic product (GDP) by state are measured in (update) chained (2012) dollars. Real GDP by state is an inflation-adjusted measure of each state's gross product that is based on national prices for the goods and services produced within the state.

Footnotes:

1. Data not available for all categories.

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Table 5 - Part 1

Direct Payments to Individuals - Fiscal Year Ended 2023

Sorted Alphabetically by State

*Dollars in Thousands

	2023 Direct Payments to Individuals - from USAspending						Total 2023 Direct Payments to Individuals
State (A)	Social Security-Retirement Insurance (B)	Social Security-Disability Insurance (C)	Social Security-Survivors Insurance (D)	Veterans Compensation for Service-Connected Disability (E)	Supplemental Security Income (F)	All Other Direct Payments (G)	From USAspending (H)
Alabama	$17,144,501	$3,803,501	$2,031,588	$3,291,701	$1,169,817	$889,629	$28,330,737
Alaska	1,813,887	208,533	177,946	500,861	88,798	90,542	2,880,567
Arizona	26,108,368	2,771,565	2,210,679	3,205,945	924,890	922,595	36,144,042
Arkansas	10,080,944	2,305,852	1,140,614	1,581,495	794,751	836,793	16,740,449
California	105,627,939	10,970,112	9,360,524	10,798,647	7,710,187	3,810,821	148,278,230
Colorado	16,804,001	1,650,119	1,394,685	2,765,269	551,869	992,020	24,157,963
Connecticut	13,489,501	1,530,312	1,074,302	661,588	543,152	277,416	17,576,271
Delaware	4,417,698	518,784	339,756	406,796	139,771	146,692	5,969,497
Florida	85,554,201	10,048,463	7,091,442	11,400,188	4,397,275	3,086,960	121,578,529
Georgia	30,886,740	5,001,247	3,142,221	6,380,958	2,032,593	1,659,139	49,102,898
Hawaii	5,249,239	386,744	372,497	106,851	161,494	200,420	6,477,245
Idaho	6,486,718	784,771	566,367	761,580	230,505	351,801	9,181,742
Illinois	38,751,387	4,749,857	3,827,494	854,927	2,054,071	1,656,366	51,894,102
Indiana	23,259,853	3,651,423	2,458,594	2,850,150	1,034,747	872,947	34,127,714
Iowa	11,522,568	1,375,239	1,034,172	1,959,888	398,280	918,145	17,208,292
Kansas	10,074,189	1,222,568	934,853	920,523	376,716	961,546	14,490,395
Kentucky	14,098,673	3,336,449	1,841,872	1,078,900	1,266,416	761,610	22,383,920
Louisiana	12,728,098	2,657,082	2,048,634	1,767,064	1,326,432	672,872	21,200,182
Maine	5,686,406	937,828	485,169	1,940,707	269,517	203,547	9,523,174
Maryland	18,962,570	2,268,127	1,626,107	2,585,804	983,988	747,863	27,174,459
Massachusetts	22,369,777	3,349,787	1,814,587	1,522,498	1,349,126	490,870	30,896,645
Michigan	38,299,490	5,912,545	3,824,417	2,868,721	2,115,847	974,664	53,995,684
Minnesota	20,005,732	2,165,512	1,493,443	1,607,732	754,419	959,143	26,985,981
Mississippi	9,539,344	2,092,354	1,206,481	1,410,576	850,930	464,709	15,564,394
Missouri	20,918,211	3,559,651	2,135,966	2,503,882	1,040,595	1,743,198	31,901,503
Montana	4,143,558	439,684	367,543	599,661	126,134	469,202	6,145,782
Nebraska	6,247,673	701,657	559,248	839,892	227,580	979,188	9,555,238
Nevada	9,726,557	1,184,190	825,399	1,791,144	440,544	386,718	14,354,552
New Hampshire	5,928,708	846,370	429,552	503,963	127,941	121,862	7,958,396
New Jersey	31,184,411	3,648,390	2,635,915	1,580,194	1,250,482	668,041	40,967,433
New Mexico	7,113,562	1,043,839	706,274	1,137,143	442,691	377,550	10,821,059
New York	62,537,876	8,824,241	5,452,808	3,236,618	4,629,138	1,503,056	86,183,737
North Carolina	37,063,107	5,637,389	3,199,859	6,821,051	1,746,519	1,391,403	55,859,328
North Dakota	2,350,962	244,979	237,877	293,312	61,539	347,843	3,536,512
Ohio	37,828,028	5,934,097	4,431,663	3,487,727	2,470,574	1,403,242	55,555,331
Oklahoma	12,631,904	2,194,019	1,474,136	2,854,047	772,598	1,177,042	21,103,746
Oregon	15,916,451	1,804,291	1,278,160	1,794,035	694,818	660,806	22,148,561
Pennsylvania	48,923,587	7,030,607	4,688,376	3,417,274	2,776,549	1,651,230	68,487,623
Rhode Island	3,898,397	633,793	302,050	300,726	246,681	92,319	5,473,966
South Carolina	20,705,553	3,112,768	1,867,866	3,574,432	859,431	789,015	30,909,065
South Dakota	3,238,007	319,906	269,317	413,942	110,449	475,211	4,826,832
Tennessee	23,772,151	4,122,338	2,524,932	3,648,913	1,342,113	967,638	36,378,085
Texas	72,724,942	9,542,894	8,421,660	15,545,846	4,667,551	4,210,255	115,113,148

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Table 5 - Part 1 Continued

State (A)	2023 Direct Payments to Individuals - from USAspending: Social Security-Retirement Insurance (B)	Social Security-Disability Insurance (C)	Social Security-Survivors Insurance (D)	Veterans Compensation for Service-Connected Disability (E)	Supplemental Security Income (F)	All Other Direct Payments (G)	Total 2023 Direct Payments to Individuals: From USAspending (H)
Utah	7,816,427	840,837	784,209	866,746	252,975	377,790	10,938,984
Vermont	2,726,518	366,695	203,845	192,108	104,874	79,739	3,673,779
Virginia	27,825,118	3,695,890	2,490,895	5,926,878	1,215,994	1,588,715	42,743,490
Washington	25,941,531	2,836,758	2,064,776	3,403,872	1,168,647	1,099,568	36,515,152
West Virginia	6,683,044	1,453,709	990,684	991,361	531,685	363,023	11,013,506
Wisconsin	22,889,965	2,711,152	1,837,502	1,750,115	899,277	882,367	30,970,378
Wyoming	2,145,908	242,789	196,981	306,694	53,218	242,361	3,187,951
Total 50 States	$1,071,843,980	$146,671,707	$101,875,937	$131,010,945	$59,786,188	$46,997,492.00	$1,558,186,249
Sub-Categories	69%	9%	7%	8%	4%	3%	100%
All Categories	36%	5%	3%	4%	2%	2%	
District of Columbia	$1,371,256	$204,144	$106,445	$143,951	$198,993	$60,905	$2,085,694
Puerto Rico	$7,673,839	$2,294,567	$1,119,913	$1,026,213	$1,567	$293,510	$12,409,609

Sources

Direct Payments to Individuals in Part 1: Payment data was collected from www.USAspending.gov for federal FY 2023. For detailed information of development of each category refer to Source Document Websites and Footnotes

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Table 5 - Part 2

Direct Payments to Individuals - Fiscal Year Ended 2023

Sorted Alphabetically by State

*Dollars in Thousands

	2023 Additional Direct Payments to Individuals							Total 2023 Additional Direct Payments to Individuals	Total 2023 Direct Federal Payments to Individuals
State	Federal Retirement and Disability Payments- Civilian (I)	Retirement and Disability Payments- Military Retirees and Survivors (J)	Medicare Payments (K)	Federal Pell Grants (L)	Payments for Excess Earned Income Tax Credits (M)	Civilian Salaries and Wages (N)	Military Active Duty, National Guard & Reserve Salaries and Wages (O)	Additional Sources (P)	All Sources (Q)
Alabama	$2,124,232	$1,828,008	$15,610,502	$443,615	$1,116,240	$2,451,246	$1,194,595	$24,768,438	$53,099,175
Alaska	289,668	310,824	1,724,941	28,752	91,623	446,898	1,779,351	4,672,057	7,552,624
Arizona	2,317,344	1,696,320	24,078,151	1,296,527	1,141,431	727,543	1,615,646	32,872,962	69,017,004
Arkansas	869,004	625,920	9,226,203	246,549	686,938	246,861	560,439	12,461,914	29,202,363
California	7,434,812	4,004,460	105,707,771	3,771,357	4,713,201	6,197,403	12,050,841	143,879,845	292,158,075
Colorado	1,931,120	1,757,976	15,818,554	488,806	758,220	1,085,908	2,901,726	24,742,310	48,900,273
Connecticut	579,336	252,156	11,556,175	337,355	520,712	228,507	607,191	14,081,432	31,657,703
Delaware	482,780	248,976	3,683,692	67,916	143,299	105,470	384,960	5,117,093	11,086,590
Florida	7,145,144	6,678,552	82,359,703	2,038,277	3,772,108	3,021,519	5,921,666	110,936,969	232,515,498
Georgia	3,379,460	2,826,960	28,457,895	963,185	1,800,255	2,761,862	4,772,148	44,961,765	94,064,663
Hawaii	869,004	578,724	5,080,335	63,396	163,453	2,022,506	4,172,298	12,949,716	19,426,961
Idaho	579,336	431,496	5,731,923	153,785	274,196	102,043	424,889	7,697,668	16,879,410
Illinois	2,510,456	926,472	36,941,756	976,990	2,029,156	1,057,217	1,449,005	45,891,052	97,785,154
Indiana	1,448,340	610,488	19,788,106	531,067	1,215,621	1,036,693	534,504	25,164,819	59,292,533
Iowa	772,448	317,688	9,962,784	211,324	557,569	111,559	306,126	12,239,498	29,447,790
Kansas	869,004	630,648	8,681,228	223,185	511,037	535,949	1,656,965	13,108,016	27,598,411
Kentucky	1,255,228	744,036	13,477,713	410,133	1,012,006	749,778	2,515,072	20,163,966	42,547,886
Louisiana	1,062,116	666,324	13,307,275	500,732	1,090,410	499,571	1,298,144	18,424,572	39,624,754
Maine	482,780	307,728	5,361,154	92,399	253,423	769,845	130,934	7,398,263	16,921,437
Maryland	5,986,472	1,786,392	17,863,335	384,213	749,082	5,507,649	3,210,973	35,488,116	62,662,575
Massachusetts	1,448,340	418,296	21,652,351	414,574	1,000,293	649,955	630,791	26,214,600	57,111,245
Michigan	1,738,008	698,208	32,359,604	644,786	1,858,699	994,089	496,967	38,790,361	92,786,045
Minnesota	1,158,672	443,424	17,181,552	403,823	789,030	181,022	479,700	20,637,223	47,623,204
Mississippi	965,560	696,864	8,649,860	307,953	726,367	744,545	1,099,740	13,190,889	28,755,283
Missouri	2,027,676	989,328	19,066,781	399,468	1,132,762	577,141	1,130,037	25,323,193	57,224,696
Montana	579,336	275,796	3,884,542	49,295	212,194	95,103	331,561	5,427,827	11,573,609
Nebraska	482,780	422,676	5,709,582	142,322	318,040	353,057	688,220	8,116,677	17,671,915
Nevada	965,560	871,416	9,292,405	160,985	485,449	222,049	1,170,453	13,168,317	27,522,869
New Hampshire	482,780	274,800	4,856,021	319,765	176,758	79,001	256,078	6,445,203	14,403,599
New Jersey	1,834,564	414,024	27,579,113	657,077	1,151,189	1,126,082	979,923	33,741,972	74,709,405
New Mexico	1,062,116	592,152	7,063,554	158,325	461,258	573,889	1,037,680	10,948,974	21,770,033
New York	3,379,460	836,172	60,884,924	1,852,912	3,387,518	897,334	2,195,124	73,433,444	159,617,181
North Carolina	3,089,792	3,086,244	32,077,093	808,441	1,913,673	1,808,811	5,962,529	48,746,583	104,605,911
North Dakota	289,668	135,900	2,243,388	45,458	137,795	123,090	575,082	3,550,381	7,086,893
Ohio	2,800,124	1,247,712	37,078,531	725,926	2,261,757	2,551,083	1,276,011	47,941,144	103,496,475
Oklahoma	1,641,452	944,364	11,337,689	309,694	820,059	2,015,808	1,551,834	18,620,900	39,724,646
Oregon	1,255,228	509,808	13,864,676	241,936	687,938	249,421	304,950	17,113,957	39,262,518
Pennsylvania	3,862,240	1,297,920	43,508,785	790,661	2,319,500	2,258,786	954,051	54,991,943	123,479,566
Rhode Island	289,668	144,840	3,556,730	105,312	171,007	553,155	461,684	5,282,396	10,756,362
South Carolina	1,834,564	1,808,844	17,385,300	361,128	1,022,026	906,457	2,373,252	25,691,571	56,600,636
South Dakota	386,224	247,572	2,840,112	48,952	158,550	90,520	330,766	4,102,696	8,929,528
Tennessee	1,834,564	1,636,008	20,877,151	560,488	1,339,728	510,298	698,793	27,457,030	63,835,115
Texas	6,662,364	6,670,332	70,254,869	2,565,669	4,589,899	4,006,459	8,472,206	103,221,798	218,334,946

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Table 5 - Part 2 Continued

State	2023 Additional Direct Payments to Individuals							Total 2023 Additional Direct Payments to Individuals	Total 2023 Direct Federal Payments to Individuals
	Federal Retirement and Disability Payments- Civilian (I)	Federal Retirement and Disability Payments- Military Retirees and Survivors (J)	Medicare Payments (K)	Federal Pell Grants (L)	Payments for Excess Earned Income Tax Credits (M)	Civilian Salaries and Wages (N)	Military Active Duty, National Guard & Reserve Salaries and Wages (O)	Additional Sources (P)	All Sources (Q)
Utah	1,255,228	508,464	6,962,684	570,323	320,916	1,348,961	700,252	11,666,828	22,605,812
Vermont	193,112	90,792	2,401,918	37,317	106,652	34,314	120,765	2,984,870	6,658,649
Virginia	5,310,580	12,228	25,103,087	838,564	1,202,444	10,615,702	10,702,280	53,784,885	96,528,375
Washington	2,607,012	2,146,752	22,426,848	348,407	997,357	2,852,039	4,802,078	36,180,493	72,695,645
West Virginia	675,892	269,076	6,367,200	199,900	435,204	142,305	237,535	8,327,112	19,340,618
Wisconsin	1,062,116	530,124	18,981,337	329,386	989,199	175,912	415,700	22,483,774	53,454,152
Wyoming	193,112	163,140	1,877,325	30,477	106,379	76,669	285,309	2,732,411	5,920,362
Total 50 States	$93,755,876	$55,613,424	$991,744,208	$27,658,887	$53,879,620	$66,479,084	$98,208,824	$1,387,339,923	$2,945,526,172
	7%	4%	71%	2%	4%	5%	7%	100%	
	3%	2%	34%	1%	2%	2%	3%	47%	100%
District of Columbia	1,544,896	78,888	1,490,445.00	62,530	117,016	1,615,341	1,127,043	6,036,159	8,121,853
Puerto Rico		180,888		751,931	1,471,364			2,404,183	14,813,792

Sources

Additional Direct Payments to Individuals in Part 2: For detailed information on the development of each category refer to Footnotes below and to Source Document Websites and Footnotes

Footnotes:

Note: Data was not available for categories of direct loan payments to individuals. Specifically, the federal government makes direct loans to individuals and business entities through programs established by Congress and administered through the Department of Education, SBA, FDIC, HUD, and USDA. These departments and agencies also receive loan repayments each year. Such outflows and inflows are not reflected in Table 5. For information on the loan programs of the federal government, see Note 4, Loans Receivable, Net and Loan Guarantees, beginning on page 86 of the *Annual Financial Report of the U. S. Government for Fiscal Year 2024* .

Note: Columns I, J, M, N, O, and P of Table 5 - Part 2 represent additional direct payments to individuals that were accessed for individual states based on federal data collection mechanisms other than USAspending.gov as more fully described in Source Document Websites and Footnotes.

Note: Column K, Medicare Payments, were apportioned to individual states based on population from data collected in USAspending.gov, as more fully described in Source Document Websites and Footnotes.

Note: Data for Column L, Federal Pell Grants, were drawn from www.USAspending.gov. However, some amounts for these payments to individuals were also included in the individual state SEFAs as direct revenues of the state. Such amounts were eliminated to avoid double counting.

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Table 6

Other Key Measures of Intergovernmental Financial Dependency- Fiscal Year Ended 2023

Sorted Alphabetically by State

State (A)	Military Facilities (B)	Military Facilities- Present Replacement Value ($ Millions) (C)	Military Facilities- Military and Civilian Personnel (thousands) (D)	Federal Civilian Leased/Owned Buildings (million sq. ft.) (E)	Federal Non-Civilian Leased/Owned Buildings (million sq. ft.) (F)
Alabama	77	$25,821	50.2	24	35.5
Alaska	105	61,812	29.6	7.6	26.8
Arizona	42	23,280	41	30	18.4
Arkansas	19	5,078	17.8	10.1	13.4
California	278	168,047	269.9	98.6	125.4
Colorado	89	30,381	58	22.2	13.4
Connecticut	32	5,188	14.5	4.4	3.8
Delaware	9	3,496	9.7	1.3	4.8
Florida	172	47,070	25.2	41.3	43.4
Georgia	60	69,850	131.5	29.8	49.1
Hawaii	87	103,745	125.7	3.6	45.9
Idaho	59	5,829	73.1	12.2	5
Illinois	60	18,768	10.3	33.6	7.1
Indiana	41	11,019	56.7	12.4	19.4
Iowa	24	4,136	29.2	5.9	8.5
Kansas	35	20,857	12.9	9.2	24
Kentucky	19	18,676	36.7	23.8	7.7
Louisiana	23	14,646	53.7	16	23.5
Maine	28	3,964	35.8	4.1	2.3
Maryland	91	48,037	12.4	65.9	33.4
Massachusetts	54	9,711	93.4	16.7	8.1
Michigan	33	4,371	22.2	15.4	5.1
Minnesota	25	2,035	20.4	11	7.4
Mississippi	82	11,692	35	12.7	21.8
Missouri	56	18,235	39.4	26.3	19.4
Montana	187	4,987	8.7	10.5	5.6
Nebraska	116	5,462	16.5	5.7	9.7
Nevada	46	20,992	22.6	10	24.1
New Hampshire	11	1,128	6.3	2.7	1.6
New Jersey	28	19,313	33.1	13.8	8.2
New Mexico	30	18,593	24.6	32.7	18.4
New York	86	26,172	58.1	49.5	23.1
North Carolina	61	62,561	132.1	17.1	42.4
North Dakota	183	7,215	13.3	6.3	9.8
Ohio	51	19,976	59.4	31.4	26.4
Oklahoma	42	29,072	58.9	9.6	40
Oregon	17	2,628	11.6	16.7	5.4
Pennsylvania	90	19,103	53	30.9	24.8
Rhode Island	26	5,350	13	1.7	1.4
South Carolina	35	21,917	68.2	19.2	12.8
South Dakota	22	3,813	9.2	10	2.2
Tennessee	40	92,218	26.7	40.4	11.8
Texas	146	90,785	211.5	60.8	88.2

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Table 6 - continued

State (A)	Military Facilities (B)	Military Facilities- Present Replacement Value ($ Millions) (C)	Military Facilities- Military and Civilian Personnel (thousands) (D)	Federal Civilian Leased/Owned Buildings (million sq. ft.) (E)	Federal Non-Civilian Leased/Owned Buildings (million sq. ft.) (F)
Utah	28	16,663	32.4	9.4	9.4
Vermont	10	982	3.7	2.5	2
Virginia	158	80,767	247.2	47.9	66.3
Washington	81	51,977	105	30.1	6.8
West Virginia	31	2,192	9.6	14.4	6.1
Wisconsin	32	6,805	16.1	9.5	11.8
Wyoming	36	3,292	7.1	9.2	1.8
Total- 50 States	3,193	$1,349,707	2,552	1,030.30	1,032.30
District of Columbia	19			78.1	17.9
Puerto Rico					4.32

Sources

Military Facilities: From the Department of Defense Base Structure Report - Fiscal Year 2023 Baseline A Summary of the Real Property Inventory (https://usbaseproject.com/base-structure-reports/) and Defense Spending by State Fiscal Year 2023 U.S. Department of Defense Office of Local Defense Community Corporation (https://oldcc.gov/sites/default/files/2024-12/oldcc_dsbs_fy2023_final_web_20240929.pdf)

Civilian Federal Leased/Owned Buildings: From the U.S. General Services Administration, FY 2023 Federal Real Estate Profile Data for Civilian Agencies (https://catalog.data.gov/dataset/fy23-federal-real-property-profile-frpp-public-dataset).

Non-Civilian Federal Leased/Owned Buildings: From the U.S. General Services Administration, FY 2023 Federal Real Estate Profile Data Summarized by Installation (https://catalog.data.gov/dataset/federal-real-property-profile-summary-data-by-installation-name-c9d9e) Non-civilian properties are the Department of Defense in Washington DC, Army, Navy, Air Force, and Corps of Engineers. Data was sorted by state. Some of the data was listed as multiple states so the 653 million square feet is not included in the totals for the states.

Footnote:

1. Not all information available for Puerto Rico and the District of Columbia
2. Cells highlighted in red represent the five states that have the highest value in the respective columns.

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Table 7

Schedule of State Component Units and Other State Entities Excluded from the State's Single Audit Report- Fiscal Year Ending in 2023

Sorted Alphabetically by State

*Dollars in thousands

	Count of Component Units and Other State Entities Excluded					Federal Dollars Reported		
State (A)	Higher Education Institutions (B)	Authorities (C)	Foundations (D)	Other (E)	Total (F)	Federal Dollars State Single Audit Report[1] (G)	Federal Dollars Reported Separately (H)	Total Federal Dollars Entire State[4] (I)
Alabama					0	$15,588,758		$15,588,758
Alaska					0	5,721,033		5,721,033
Arizona	2			1	3	31,473,856	N/A	31,473,856
Arkansas[3]	1	1		1	3	13,769,262	336,856	14,106,118
California	2			3	5	181,345,132	N/A	181,345,132
Colorado					0	19,477,924		19,477,924
Connecticut					0	14,534,606		14,534,606
Delaware	1	1	1	3	6	4,439,595	N/A	4,439,595
Florida					0	60,770,015		60,770,015
Georgia					0	36,712,622		36,712,622
Hawaii[2]	1	3		13	17	5,637,751		5,637,751
Idaho					0	5,646,503		5,646,503
Illinois	9	5		2	16	51,222,101	N/A	51,222,101
Indiana[3]	7	2		1	10	22,831,497	3,451,995	26,283,492
Iowa		2	4	2	8	11,778,896	N/A	11,778,896
Kansas		2		4	6	8,572,596	N/A	8,572,596
Kentucky	9	6	1	6	22	13,072,046	N/A	13,072,046
Louisiana					0	28,301,205		28,301,205
Maine	2	4		1	7	5,672,107	N/A	5,672,107
Maryland			2		2	23,052,880	N/A	23,052,880
Massachusetts	24	2		5	31	29,786,708	N/A	29,786,708
Michigan					0	36,187,184		36,187,184
Minnesota		3	1	7	11	21,287,887	N/A	21,287,887
Mississippi	8			7	15	10,864,518	N/A	10,864,518
Missouri	13	2		3	18	20,863,239	N/A	20,863,239
Montana					0	5,410,573		5,410,573
Nebraska	2				2	5,676,308	N/A	5,676,308
Nevada					0	9,954,945		9,954,945
New Hampshire					0	3,597,177		3,597,177
New Jersey					0	31,397,171		31,397,171
New York		3	1	5	9	12,910,109	N/A	12,910,109
New Mexico					0	113,883,330		113,883,330
North Carolina		1		7	8	35,067,167	N/A	35,067,167
North Dakota		2		2	4	3,320,196	N/A	3,320,196
Ohio	23	1		4	28	45,039,965	N/A	45,039,965
Oklahoma					0	13,480,259		13,480,259
Oregon	8			3	11	18,646,918	N/A	18,646,918
Pennsylvania	1	3		4	8	52,879,933	N/A	52,879,933
Rhode Island					0	7,029,155		7,029,155
South Carolina	26	7		9	42	13,516,531	N/A	13,516,531
South Dakota		2			2	2,926,766	N/A	2,926,766
Tennessee					0	21,747,442		21,747,442
Texas			2	5	7	75,530,432	N/A	75,530,432

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Table 7 - continued

State (A)	Count of Component Units and Other State Entities Excluded: Higher Education Institutions (B)	Authorities (C)	Foundations (D)	Other (E)	Total (F)	Federal Dollars Reported: Federal Dollars State Single Audit Report[1] (G)	Federal Dollars Reported Separately (H)	Total Federal Dollars Entire State[4] (I)
Utah		1			1	9,667,602	N/A	9,667,602
Vermont	2	1		6	9	3,432,634	N/A	3,432,634
Virginia		6	2	7	15	29,284,250	N/A	29,284,250
Washington				7	7	29,304,535	N/A	29,304,535
West Virginia		1		2	3	9,184,310	N/A	9,184,310
Wisconsin		2		1	3	19,797,810	N/A	19,797,810
Wyoming		1		2	3	1,710,491	N/A	1,710,491
Total - 50 States	141	64	14	123	342	857,888,873	$3,788,851	$1,256,794,781
Percent of Total	41.23%	18.71%	4.09%	35.96%	100.00%			

Sources:

Federal Dollars: Single Audit Report, FY2023, https://app.fac.gov/. The Schedule of Expenditures of Federal Awards (SEFA) included in the state's audited Single Audit Report for FY 2023, and, where available, in the SEFAs of separately issued audited Single Audit Reports for each of the state's Component Units that receive federal funds.

Total State Revenue: The state's FY 2023 Annual Comprehensive Financial Report (ACFR), Government-wide Financial Statements, Statement of Activities, which under generally accepted accounting principles requires the inclusion of all program and component unit revenues.

Footnotes:

1. For the purpose of collecting data to appear under Federal Dollars in Column I, the critical document, as noted above under Sources, is the SEFA that is included in Single Audit Reports. Data collected and reported for each state depends on how the state and its agencies have organized themselves for the preparation and issuance of Single Audit Reports, where Federal regulations do not require the receipt of Direct Federal Dollars by a state's component units to be reported within the statewide Single Audit Report. Accordingly, the contents of Column B are collected in the following ways:

a) The state's statewide Single Audit Report SEFA includes all direct federal dollars, including those received by every state component unit receiving federal dollars.
b) The state's Federal dollars combine those reported in the statewide Single Audit Report SEFA with those reported in the SEFA of those component units whose Single Audit Report is available, or whose amount of Federal Dollars received is disclosed in the notes to the statewide Single Audit Report. c) The SEFAs of component units that are not available for review are excluded from Tables 1 and 2. Their inclusion if available would likely raise the amount of Direct Federal Dollars received a state.

2. Hawaii did not include all of its departments within its single audit report. The departments listed below had separate audits completed, therefore, their federal awards are not included in the state's single audit report. The federal awards of the departments listed below were added to Hawaii's single audit amount to get the total federal dollars for the state. These are not included in Column H since they were not listed dollar amounts in Note 1 of the SEFA but rather collected from the individual department's Single Audit Report.
Department of the Attorney General $28,080
Department of Education $426,755
Department of Hawaiian Home Lands $24,183
Department of Health $290,032
Department of Human Services $3,619,400
Department of Transportation $243,765
Hawaii Public Housing Authority $154,263
Hawaii Tourism Authority $52,772

3. The amounts for Arkansas and Indiana listed are the dollar amounts that are included in Note 1 of the Schedule of Expenditures of Federal Awards (SEFA). They are not included in the amounts in Table 1 & 2 column B. The amounts in Tables 1 & 2 are only the amounts listed in the Schedule of Expenditures of Federal Awards (SEFA) and do not include the amounts listed in Note 1.

4. The total for each state is adjusted to show the dollar amounts included in Note 1 of the SEFA.

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Table 8

Direct and Indirect Federal Flows per Capita and Federal Taxes Collected per Capita

Sorted by Total Direct and Indirect Flows per Capita (Column I)

State (A)	2023 Population Estimates (B)	Percentage of Total Population (C)	Indirect Flows in $(000) (D)	Indirect Flows per Capita (E)	Direct Flows in $(000) (F)	Direct Flows per Capita (G)	Direct and Indirect Flows in $(000) (H)	Direct and Indirect Flows per Capita (I)	Total Federal Taxes Collected in $(000) (J)	Federal Taxes Collected Per Capita (K)	Direct and Indirect Flows per Capita compared to Taxes Collected per Capita[1] (L)
Virginia	8,734,685	2.60%	$206,284,321	$23,617	$29,284,250	$3,353	$235,568,571	$26,969	$113,990,703	$13,050.00	($13,919)
Alaska	736,510	0.22%	11,928,872	16,196	5,721,033	7,768	17,649,905	23,964	6,739,371	9,150.00	($14,814)
New Mexico	2,121,164	0.63%	35,666,138	16,814	12,910,109	6,086	48,576,247	22,901	12,476,365	5,882.00	($17,019)
Hawaii	1,441,387	0.43%	24,442,830	16,958	5,637,751	3,911	30,080,581	20,869	11,322,743	7,855.00	($13,014)
Maryland	6,217,062	1.85%	105,383,531	16,951	23,052,880	3,708	128,436,411	20,659	74,778,539	12,028.00	($8,631)
Maine	1,399,646	0.42%	20,989,809	14,997	5,672,107	4,053	26,661,916	19,049	11,632,475	8,311.00	($10,738)
West Virginia	1,770,495	0.53%	21,548,428	12,171	9,184,310	5,187	30,732,738	17,358	8,616,231	4,867.00	($12,492)
Rhode Island	1,103,429	0.33%	11,910,291	10,794	7,029,155	6,370	18,939,446	17,164	18,849,983	17,083.00	($81)
Connecticut	3,643,023	1.08%	46,281,275	12,704	14,534,606	3,990	60,815,881	16,694	72,077,657	19,785.00	$3,091
Mississippi	2,943,172	0.88%	37,963,066	12,899	10,864,518	3,691	48,827,584	16,590	15,150,586	5,148.00	($11,442)
Montana	1,131,302	0.34%	13,355,972	11,806	5,410,573	4,783	18,766,545	16,588	9,953,853	8,799.00	($7,790)
Arizona	7,473,027	2.22%	92,472,902	12,374	31,473,856	4,212	123,946,758	16,586	70,752,416	9,468.00	($7,118)
Alabama	5,117,673	1.52%	68,686,718	13,421	15,588,758	3,046	84,275,476	16,468	35,829,649	7,001.00	($9,466)
Vermont	648,708	0.19%	7,213,899	11,120	3,432,634	5,291	10,646,533	16,412	5,660,731	8,726.00	($7,686)
Louisiana	4,588,071	1.37%	46,058,725	10,039	28,301,205	6,168	74,359,930	16,207	44,633,551	9,728.00	($6,479)
Pennsylvania	13,017,721	3.87%	153,336,124	11,779	52,879,933	4,062	206,216,057	15,841	174,389,169	13,396.00	($2,445)
Washington	7,857,320	2.34%	94,939,627	12,083	29,304,535	3,730	124,244,162	15,813	155,442,049	19,783.00	$3,971
Kentucky	4,550,595	1.35%	58,627,002	12,883	13,072,046	2,873	71,699,048	15,756	48,163,831	10,584.00	($5,172)
Delaware	1,036,423	0.31%	11,500,007	11,096	4,439,595	4,284	15,939,602	15,379	25,469,728	24,575.00	$9,195
Missouri	6,208,038	1.85%	74,535,637	12,006	20,863,239	3,361	95,398,876	15,367	113,088,629	18,216.00	$2,849
Massachusetts	7,066,568	2.10%	76,618,614	10,842	29,786,708	4,215	106,405,322	15,058	153,675,537	21,747.00	$6,689
South Carolina	5,387,830	1.60%	67,534,369	12,535	13,516,531	2,509	81,050,900	15,043	37,713,126	7,000.00	($8,044)
New York	19,737,367	5.87%	180,623,499	9,151	113,883,330	5,770	294,506,829	14,921	373,831,039	18,940.00	$4,019
North Dakota	789,047	0.23%	8,407,734	10,656	3,320,196	4,208	11,727,930	14,863	9,435,606	11,958.00	($2,905)
Arkansas	3,069,463	0.91%	30,886,017	10,062	13,769,262	4,486	44,655,279	14,548	39,361,615	12,824.00	($1,725)
Oregon	4,253,653	1.27%	43,021,193	10,114	18,646,918	4,384	61,668,111	14,498	40,995,246	9,638.00	($4,860)
South Dakota	918,305	0.27%	10,380,725	11,304	2,926,766	3,187	13,307,491	14,491	11,040,423	12,023.00	($2,469)
Oklahoma	4,063,882	1.21%	45,246,973	11,134	13,480,259	3,317	58,727,232	14,451	38,169,020	9,392.00	($5,059)
Wyoming	585,067	0.17%	6,721,494	11,488	1,710,491	2,924	8,431,985	14,412	7,234,493	12,365.00	($2,047)
Colorado	5,901,339	1.76%	65,452,103	11,091	19,477,924	3,301	84,930,027	14,392	85,856,658	14,549.00	$157
California	39,198,693	11.66%	382,679,711	9,763	181,345,132	4,626	564,024,843	14,389	568,978,229	14,515.00	$126
New Hampshire	1,402,199	0.42%	16,516,742	11,779	3,597,177	2,565	20,113,919	14,345	17,668,931	12,601.00	($1,744)
Florida	22,904,868	6.81%	267,577,792	11,682	60,770,015	2,653	328,347,807	14,335	310,666,692	13,563.00	($772)
Iowa	3,218,414	0.96%	33,453,127	10,394	11,778,896	3,660	45,232,023	14,054	33,644,400	10,454.00	($3,600)
Michigan	10,083,356	3.00%	103,430,018	10,257	36,187,184	3,589	139,617,202	13,846	105,697,501	10,482.00	($3,364)
Tennessee	7,148,304	2.13%	76,379,625	10,685	21,747,442	3,042	98,127,067	13,727	95,563,141	13,369.00	($359)
North Carolina	10,881,189	3.24%	113,571,695	10,437	35,067,167	3,223	148,638,862	13,660	120,610,471	11,084.00	($2,576)
Ohio	11,824,034	3.52%	115,168,430	9,740	45,039,965	3,809	160,208,395	13,549	186,359,863	15,761.00	$2,212
Kansas	2,951,500	0.88%	31,367,403	10,628	8,572,596	2,904	39,939,999	13,532	32,530,342	11,022.00	($2,510)
Wisconsin	5,930,405	1.76%	60,304,499	10,169	19,797,810	3,338	80,102,309	13,507	69,401,060	11,703.00	($1,804)
Minnesota	5,753,048	1.71%	55,123,996	9,582	21,287,887	3,700	76,411,883	13,282	119,248,590	20,728.00	$7,446
Idaho	1,971,122	0.59%	20,425,940	10,363	5,646,503	2,865	26,072,443	13,227	17,757,032	9,009.00	($4,219)
Indiana	6,880,131	2.05%	67,757,503	9,848	22,831,497	3,318	90,589,000	13,167	79,769,020	11,594.00	($1,573)

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Table 8 - continued

State (A)	2023 Population Estimates (B)	Percentage of Total Population (C)	Indirect Flows in $(000) (D)	Indirect Flows per Capita (E)	Direct Flows in $(000) (F)	Direct Flows per Capita (G)	Direct and Indirect Flows in $(000) (H)	Direct and Indirect Flows per Capita (I)	Total Federal Taxes Collected in $(000) (J)	Federal Taxes Collected Per Capita (K)	Direct and Indirect Flows per Capita compared to Taxes Collected per Capita[1] (L)
Nevada	3,214,363	0.96%	$32,345,681	$10,063	$9,954,945	$3,097	$42,300,626	$13,160	$34,747,025	$10,810.00	($2,350)
Illinois	12,642,259	3.76%	114,964,756	9,094	51,222,101	4,052	166,186,857	13,145	213,398,814	16,880.00	$3,734
Nebraska	1,987,864	0.59%	20,324,182	10,224	5,676,308	2,855	26,000,490	13,080	31,850,993	16,023.00	$2,943
Georgia	11,064,432	3.29%	106,857,622	9,658	36,712,622	3,318	143,570,244	12,976	133,534,121	12,069.00	($907)
Texas	30,727,890	9.14%	307,084,994	9,994	75,530,432	2,458	382,615,426	12,452	413,010,962	13,441.00	$989
New Jersey	9,379,642	2.79%	84,916,780	9,053	31,397,171	3,347	116,313,951	12,401	180,536,085	19,248.00	$6,847
Utah	3,443,222	1.02%	29,564,712	8,586	9,667,602	2,808	39,232,314	11,394	36,992,129	10,743.00	($651)
Total - 50 states	336,118,907	100.00%	3,717,833,103		1,253,005,930		4,970,839,033		4,628,296,423		
Average - 50 states				11,061		3,728		14,789		13,770.00	($1,019)
District of Columbia	687,324		$47,873,640	$69,652	$6,744,676	$9,813	$54,618,316	$79,465	$37,536,242	$54,612	($24,853)
Puerto Rico	3,203,792		$17,896,631	$5,586	$11,553,291	$3,606	$29,449,922	$9,192	$5,140,301	$1,604	($7,588)

Sources:

2023 Population Estimates: 2023 population by state collected from https://www.census.gov/data/tables/time-series/demo/popest/2020s-state-total.html Downloaded data, Annual Population Estimates, Estimated Components of Resident Population Change, and Rates of the Components of Resident Population Change for the United States, States, and Puerto Rico: April 1, 2010 to July 1, 2024. Download sorted by 2023 estimated population by state.

Federal Taxes Collected: Total taxes collected by state was collected from https://www.irs.gov/statistics/soi-tax-stats-gross-collections-by-type-of-tax-and-state-irs-data-book-table-5
The total was compared to data found at https://www.irs.gov/statistics/soi-tax-stats-gross-collections-by-type-of-tax-irs-data-book-table-6 and was in agreement .

Footnote:

1. Per capita amounts were calculated by dividing the federal flows of funds and taxes collected by the population numbers collected from the U.S. Census Bureau. Comparisons between the federal funds flowing into a state and tax revenues flowing out of the state to the federal government were calculated by subtracting taxes collected from total direct and indirect flows from the federal government. A negative number indicates that per capital contribution of taxes was less than per capita federal funds received.

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Table 9

Direct and Indirect Federal Flows per Capita and Federal Taxes Collected per Capita

Sorted Alphabetically by State

State (A)	2023 Population Estimates (B)	Percentage of Total Population (C)	Indirect Flows in $(000) (D)	Indirect Flows per Capita (E)	Direct Flows in $(000) (F)	Direct Flows per Capita (G)	Direct and Indirect Flows in $(000) (H)	Direct and Indirect Flows per Capita (I)	Total Federal Taxes Collected in $(000) (J)	Federal Taxes Collected Per Capita (K)	Direct and Indirect Flows per Capita compared to Taxes Collected per Capita[1] (L)
Alabama	5,117,673	1.52%	$68,686,718	$13,421	$15,588,758	$3,046	$84,275,476	$16,468	$35,829,649	$7,001	(9,466)
Alaska	736,510	0.22%	11,928,872	16,196	5,721,033	7,768	17,649,905	23,964	6,739,371	9,150	(14,814)
Arizona	7,473,027	2.22%	92,472,902	12,374	31,473,856	4,212	123,946,758	16,586	70,752,416	9,468	(7,118)
Arkansas	3,069,463	0.91%	30,886,017	10,062	13,769,262	4,486	44,655,279	14,548	39,361,615	12,824	(1,725)
California	39,198,693	11.66%	382,679,711	9,763	181,345,132	4,626	564,024,843	14,389	568,978,229	14,515	126
Colorado	5,901,339	1.76%	65,452,103	11,091	19,477,924	3,301	84,930,027	14,392	85,856,658	14,549	157
Connecticut	3,643,023	1.08%	46,281,275	12,704	14,534,606	3,990	60,815,881	16,694	72,077,657	19,785	3,091
Delaware	1,036,423	0.31%	11,500,007	11,096	4,439,595	4,284	15,939,602	15,379	25,469,728	24,575	9,195
Florida	22,904,868	6.81%	267,577,792	11,682	60,770,015	2,653	328,347,807	14,335	310,666,692	13,563	(772)
Georgia	11,064,432	3.29%	106,857,622	9,658	36,712,622	3,318	143,570,244	12,976	133,534,121	12,069	(907)
Hawaii	1,441,387	0.43%	24,442,830	16,958	5,637,751	3,911	30,080,581	20,869	11,322,743	7,855	(13,014)
Idaho	1,971,122	0.59%	20,425,940	10,363	5,646,503	2,865	26,072,443	13,227	17,757,032	9,009	(4,219)
Illinois	12,642,259	3.76%	114,964,756	9,094	51,222,101	4,052	166,186,857	13,145	213,398,814	16,880	3,734
Indiana	6,880,131	2.05%	67,757,503	9,848	22,831,497	3,318	90,589,000	13,167	79,769,020	11,594	(1,573)
Iowa	3,218,414	0.96%	33,453,127	10,394	11,778,896	3,660	45,232,023	14,054	33,644,400	10,454	(3,600)
Kansas	2,951,500	0.88%	31,367,403	10,628	8,572,596	2,904	39,939,999	13,532	32,530,342	11,022	(2,510)
Kentucky	4,550,595	1.35%	58,627,002	12,883	13,072,046	2,873	71,699,048	15,756	48,163,831	10,584	(5,172)
Louisiana	4,588,071	1.37%	46,058,725	10,039	28,301,205	6,168	74,359,930	16,207	44,633,551	9,728	(6,479)
Maine	1,399,646	0.42%	20,989,809	14,997	5,672,107	4,053	26,661,916	19,049	11,632,475	8,311	(10,738)
Maryland	6,217,062	1.85%	105,383,531	16,951	23,052,880	3,708	128,436,411	20,659	74,778,539	12,028	(8,631)
Massachusetts	7,066,568	2.10%	76,618,614	10,842	29,786,708	4,215	106,405,322	15,058	153,675,537	21,747	6,689
Michigan	10,083,356	3.00%	103,430,018	10,257	36,187,184	3,589	139,617,202	13,846	105,697,501	10,482	(3,364)
Minnesota	5,753,048	1.71%	55,123,996	9,582	21,287,887	3,700	76,411,883	13,282	119,248,590	20,728	7,446
Mississippi	2,943,172	0.88%	37,963,066	12,899	10,864,518	3,691	48,827,584	16,590	15,150,586	5,148	(11,442)
Missouri	6,208,038	1.85%	74,535,637	12,006	20,863,239	3,361	95,398,876	15,367	113,088,629	18,216	2,849
Montana	1,131,302	0.34%	13,355,972	11,806	5,410,573	4,783	18,766,545	16,588	9,953,853	8,799	(7,790)
Nebraska	1,987,864	0.59%	20,324,182	10,224	5,676,308	2,855	26,000,490	13,080	31,850,993	16,023	2,943
Nevada	3,214,363	0.96%	32,345,681	10,063	9,954,945	3,097	42,300,626	13,160	34,747,025	10,810	(2,350)
New Hampshire	1,402,199	0.42%	16,516,742	11,779	3,597,177	2,565	20,113,919	14,345	17,668,931	12,601	(1,744)
New Jersey	9,379,642	2.79%	84,916,780	9,053	31,397,171	3,347	116,313,951	12,401	180,536,085	19,248	6,847
New Mexico	2,121,164	0.63%	35,666,138	16,814	12,910,109	6,086	48,576,247	22,901	12,476,365	5,882	(17,019)
New York	19,737,367	5.87%	180,623,499	9,151	113,883,330	5,770	294,506,829	14,921	373,831,039	18,940	4,019
North Carolina	10,881,189	3.24%	113,571,695	10,437	35,067,167	3,223	148,638,862	13,660	120,610,471	11,084	(2,576)
North Dakota	789,047	0.23%	8,407,734	10,656	3,320,196	4,208	11,727,930	14,863	9,435,606	11,958	(2,905)
Ohio	11,824,034	3.52%	115,168,430	9,740	45,039,965	3,809	160,208,395	13,549	186,359,863	15,761	2,212
Oklahoma	4,063,882	1.21%	45,246,973	11,134	13,480,259	3,317	58,727,232	14,451	38,169,020	9,392	(5,059)
Oregon	4,253,653	1.27%	43,021,193	10,114	18,646,918	4,384	61,668,111	14,498	40,995,246	9,638	(4,860)
Pennsylvania	13,017,721	3.87%	153,336,124	11,779	52,879,933	4,062	206,216,057	15,841	174,389,169	13,396	(2,445)
Rhode Island	1,103,429	0.33%	11,910,291	10,794	7,029,155	6,370	18,939,446	17,164	18,849,983	17,083	(81)
South Carolina	5,387,830	1.60%	67,534,369	12,535	13,516,531	2,509	81,050,900	15,043	37,713,126	7,000	(8,044)
South Dakota	918,305	0.27%	10,380,725	11,304	2,926,766	3,187	13,307,491	14,491	11,040,423	12,023	(2,469)
Tennessee	7,148,304	2.13%	76,379,625	10,685	21,747,442	3,042	98,127,067	13,727	95,563,141	13,369	(359)
Texas	30,727,890	9.14%	307,084,994	9,994	75,530,432	2,458	382,615,426	12,452	413,010,962	13,441	989

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Table 9 - continued

State (A)	2023 Population Estimates (B)	Percentage of Total Population (C)	Indirect Flows in $(000) (D)	Indirect Flows per Capita (E)	Direct Flows in $(000) (F)	Direct Flows per Capita (G)	Direct and Indirect Flows in $(000) (H)	Direct and Indirect Flows per Capita (I)	Total Federal Taxes Collected in $(000) (J)	Federal Taxes Collected Per Capita (K)	Direct and Indirect Flows per Capita compared to Taxes Collected per Capita[1] (L)
Utah	3,443,222	1.02%	29,564,712	8,586	9,667,602	2,808	39,232,314	11,394	36,992,129	10,743	(651)
Vermont	648,708	0.19%	7,213,899	11,120	3,432,634	5,291	10,646,533	16,412	5,660,731	8,726	(7,686)
Virginia	8,734,685	2.60%	206,284,321	23,617	29,284,250	3,353	235,568,571	26,969	113,990,703	13,050	(13,919)
Washington	7,857,320	2.34%	94,939,627	12,083	29,304,535	3,730	124,244,162	15,813	155,442,049	19,783	3,971
West Virginia	1,770,495	0.53%	21,548,428	12,171	9,184,310	5,187	30,732,738	17,358	8,616,231	4,867	(12,492)
Wisconsin	5,930,405	1.76%	60,304,499	10,169	19,797,810	3,338	80,102,309	13,507	69,401,060	11,703	(1,804)
Wyoming	585,067	0.17%	6,721,494	11,488	1,710,491	2,924	8,431,985	14,412	7,234,493	12,365	(2,047)
Total - 50 states	$336,118,907	100.00%	$3,717,833,103		$1,253,005,930		$4,970,839,033		$4,628,296,423		
Average - 50 states				$11,061		$3,728		$14,789		$13,770	(1,019)
District of Columbia	687,324		$47,873,640	$69,652	$6,744,676	$9,813	$54,618,316	$79,465	$37,536,242	$54,612	($24,853)
Puerto Rico	3,203,792		$17,896,631	$5,586	$11,553,291	$3,606	$29,449,922	$9,192	$5,140,301	$1,604	($7,588)

Sources:

2023 Population Estimates: 2023 population by state collected from https://www.census.gov/data/tables/time-series/demo/popest/2020s-state-total.html Downloaded data, Annual Population Estimates, Estimated Components of Resident Population Change, and Rates of the Components of Resident Population Change for the United States, States, and Puerto Rico: April 1, 2010 to July 1, 2024. Download sorted by 2023

Federal Taxes Collected: Total taxes collected by state was collected from https://www.irs.gov/statistics/soi-tax-stats-gross-collections-by-type-of-tax-and-state-irs-data-book-table-5
The total was compared to data found at https://www.irs.gov/statistics/soi-tax-stats-gross-collections-by-type-of-tax-irs-data-book-table-6 and was in agreement .

Footnote:

1. Per capita amounts were calculated by dividing the federal flows of funds and taxes collected by the population numbers collected from the U.S. Census Bureau. Comparisons between the federal funds flowing into a state and tax revenues flowing out of the state to the federal government were calculated by subtracting taxes collected from total direct and indirect flows from the federal government. A negative number indicates that per capital contribution of taxes was less than per capita federal funds received.

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Source Document Websites
Used for 2023 IFD Study

Tables 1 & 2 Direct Federal $

State	Annual Comprehensive Financial Report (Footnote A)	Schedule of Expenditures of Federal Awards (Footnote B)
Alabama	https://app.fac.gov/dissemination/summary/2023-09-GSAFAC-0000043035	https://app.fac.gov/dissemination/summary/2023-09-GSAFAC-0000043035
Alaska	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000031763	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000031763
Arizona	https://gao.az.gov/financials/acfr	https://gao.az.gov/financials/single-audit
Arkansas	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000027702	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000027702
California[2]	https://www.sco.ca.gov/ard_state_acfr.html	https://app.fac.gov/dissemination/summary/2022-06-GSAFAC-0000044841
Colorado	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000030415	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000030415
Connecticut	https://app.fac.gov/dissemination/summary/2024-06-GSAFAC-0000023234	https://app.fac.gov/dissemination/summary/2024-06-GSAFAC-0000023234
Delaware	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000039091	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000039091
Florida	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028090	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028090
Georgia	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000010568	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000010568
Hawaii[8]	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028996	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028996
Idaho	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000019607	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000019607
Illinois[3]	https://illinoiscomptroller.gov/__media/sites/comptroller/ACFR%20Final%20FY%202022.pdf	https://www.auditor.illinois.gov/Audit-Reports/Performance-Special-Multi/Statewide-Single-Audit/FY22-Single-Audit-Full.pdf
Indiana	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000024892	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000024892
Iowa	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000042902	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000042902
Kansas	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028102	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028102
Kentucky	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000024307	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000024307
Louisiana	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028582	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028582
Maine	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000002962	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000002962
Maryland	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000037753	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000037753
Massachusetts	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000027138	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000027138
Michigan	https://app.fac.gov/dissemination/summary/2023-09-GSAFAC-0000040303	https://app.fac.gov/dissemination/summary/2023-09-GSAFAC-0000040303
Minnesota	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000029444	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000029444
Mississippi	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000349722	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000349722
Missouri	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000039874	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000039874
Montana	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000040987	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000040987
Nebraska	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000027705	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000027705
Nevada4	https://app.fac.gov/dissemination/summary/2022-06-GSAFAC-0000018275	https://app.fac.gov/dissemination/summary/2022-06-GSAFAC-0000018275
New Hampshire	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000050252	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000050252
New Jersey	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000039828	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000039828
New Mexico[5]	https://www.nmdfa.state.nm.us/wp-content/uploads/2024/05/FINAL-341-A-State-of-New-Mexico-FY-2023-FS-5-15-2024.pdf	osa-app.org/auditreportsearch.aspx
New York	https://app.fac.gov/dissemination/summary/2023-03-GSAFAC-0000011681	https://app.fac.gov/dissemination/summary/2023-03-GSAFAC-0000011681
North Carolina	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028679	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028679
North Dakota[6]	https://app.fac.gov/dissemination/summary/2022-06-CENSUS-0000193698	https://app.fac.gov/dissemination/summary/2022-06-CENSUS-0000193698
Ohio	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000059855	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000059855
Oklahoma[7]	https://oklahoma.gov/content/dam/ok/en/omes/documents/ACFR2023.pdf	https://app.fac.gov/dissemination/summary/2022-06-GSAFAC-0000041456
Oregon	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000038896	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000038896
Pennsylvania	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000010916	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000010916
Rhode Island	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000036058	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000036058
South Carolina	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000027589	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000027589
South Dakota	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028140	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028140
Tennessee	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000016433	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000016433
Texas	https://app.fac.gov/dissemination/summary/2023-08-GSAFAC-0000025985	https://app.fac.gov/dissemination/summary/2023-08-GSAFAC-0000025985
Utah	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000030028	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000030028
Vermont	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000029861	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000029861
Virginia	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000010489	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000010489
Washington	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028344	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000028344
West Virginia	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000027086	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000027086
Wisconsin	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000015261	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000015261
Wyoming	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000029004	https://app.fac.gov/dissemination/summary/2023-06-GSAFAC-0000029004
District of Columbia	https://app.fac.gov/dissemination/summary/2023-09-GSAFAC-0000042842	https://app.fac.gov/dissemination/summary/2023-09-GSAFAC-0000042842
Puerto Rico	https://hacienda.pr.gov/sites/default/files/cwpr_afs_2022_0.pdf - ACFR	https://docs.pr.gov/files/OGP/PresupuestoAprobado_2024-2025/ReportesPresupuesto/Fondo-Federales-por-Concepto-y-Origen.pdf

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Footnotes

A. Links to State ACFRs can be accessed by going to Federal Audit Clearinghouse at https://app.fac.gov/, clicking on Search for Audits, Filter by Audit Year, State, and Entity Type, then select the state file.

B. The Schedule of Expenditures of Federal Awards are contained the State Single Audit Report footnoted above. If the Schedule of Expenditures of Federal Awards is not included a separate link will be provided, The total award is found on the final page of the SEFA.

1. Certain state agencies, who are included as component units within the state's basic financial statements, are excluded in the above figures representing the state's direct federal dollars because these agencies engaged other auditors to perform a single audit in accordance with the Single Audit Act. Currently, there is not a requirement that all component units must be included within the state's single audit report, and therefore there is variation amongst states. However, all states include a note within their SEFA disclosing that federal dollars received by selected component units are reported separately, and, in some cases, list by name and dollar amount those component units. See further analysis within Table 7 of this report for further information and analysis on these exceptions.

2. For 2023,California's data was not available so the 2022 SEFA data was used.

3. For 2023, Illinois's data was not available so the 2022 data was used.

4. For 2023, Nevada's data was not available so the 2022 data was used.

5. For 2023, New Mexico did not conduct a consolidated state-wide single audit but rather single audits at the department/agency level. The SEFA figures shown were obtained from available departmental level single audit reports.

6. North Dakota presents a biannual single audit, therefore the 2022 consolidated state-wide single audit data was used.

7. For 2023, Oklahoma's data was not available so the 2022 data was used.

8. For 2023, Hawaii do not include all of its departments in there single audit. The departments listed below had separate audits completed, therefore, their federal awards are not included in the state's single audit. The departments listed below federal awards were added to Hawaii's single audit amount to get the total federal dollars for the state.

Department of the Attorney General $28,080
Department of Education $426,755
Department of Hawaiian Home Lands $24,183
Department of Health $290,032
Department of Human Services $3,619,400
Department of Transportation $243,765
Hawaii Public Housing Authority $154,263
Hawaii Tourism Authority $52,772
Judiciary $1,001

a. Total Revenues is a total of all Program Revenues and Component Units (Columns E - L)

Tables 3 & 4 Indirect IFD Measures

Column B	**Direct Federal Grants to Local Governments data presented for each state was developed by taking the following steps: 1) Opening USAspending.gov 2) Creating a download by a) FY2023 b) Award Type - Grants c) Location - United States d) Recipient Type - Local Government 3) Download automatically created the following files, PrimeAwardSummariesAndSubAwards. 4)Data was sorted by state (primary place of performance) and by dollars (Sum of total funding amount).**
Column C	**Federal Purchases from State Businesses data presented for each state was developed by taking the following steps: 1) Opening USAspending.gov 2) Created download a) FY2023 b) Award Type - Contract 2) Selected Primary Award Results 3) Select Results by Geography (Place of Performance) 4) Select the appropriate state to determine award amount. This process was repeated for each state.**
Column D	**For column D, refer to Table 5 DirectFedPmtsToInd Column Q**
Column E	**Total of columns B-D**
Column F	**For column F, refer to Direct Fed from Tables 1 & 2 Column B**
Column G	**Total of Columns E-F**
Column H	**Real GDP by State, for the time period 2023, was collected from the U.S. Bureau of Economic Analysis, http://apps.bea.gov/. The real estimates of Gross domestic product (GDP) by state are measured in (update) chained (2017) dollars. Real GDP by state is an inflation-adjusted measure of each state's gross product that is based on national prices for the goods and services produced within the state. 1) Open https://apps.bea.gov/ 2) Select Tools dropdown "GDP & Personal Income Mapping" 3) In the table click "Annual Gross Domestic Product by State" 4) Select "SAGP1 State Annual gross domestic product (GDP) summary" 5) Select preferred Statistic type for GDP, then Next Step, then select Year, then Next Step to generate map. 6) To view in a table, select "Table" in the upper right hand corner. Puerto Rico's GDP for 2023 has not been released so only 2022 was available at https://www.bea.gov/data/gpd/gdp-puerto-rico**
Column I	**Column G divided by Column H to determine percentage**

Table 5 DirectFedPmtToInd

Column B	**Social Security- Retirement Insurance data presented for each state was developed by taking the following steps: 1) Opening USAspending.gov 2) Creating a download by a) FY2023 b) Location- United States c) CFDA 96.002. 3) Download automatically created the following file, all_assistance_prime_transactions. 4) Data was sorted by state (primary place of performance) and by dollars (federal action obligation).**
Column C	**Social Security- Disability Insurance data presented for each state was developed by taking the following steps: 1) Opening USAspending.gov 2) Creating a download by a) FY2023 b) Location- United States c) CFDA 96.001. 3) Download automatically created the following file, all_assistance_prime_transactions. 4) Data was sorted by state (primary place of performance) and by dollars (federal action obligation).**
Column D	**Social Security- Survivors Insurance data presented for each state was developed by taking the following steps: 1) Opening USAspending.gov 2) Creating a download by a) FY2023 b) Location- United States c) CFDA 96.004. 3) Download automatically created the following file, all_assistance_prime_transactions. 4) Data was sorted by state (primary place of performance) and by dollars (federal action obligation).**
Column E	**Veterans Compensation for Service-Connected Disability data presented for each state was developed by taking the following steps: 1) Opening USAspending.gov 2) Creating a download by a) FY2023 b) Location- United States c) CFDA 64.109. 3) Download automatically created the following file, all_assistance_prime_transactions. 4) Data was sorted by state (primary place of performance) and by dollars (federal action obligation).**
Column F	**Supplemental Security Income data presented for each state was developed by taking the following steps: 1) Opening USAspending.gov 2) Creating a download by a) FY2023 b) Location- United States c) CFDA 96.004. 3) Download automatically created the following file, all_assistance_prime_transactions. This file can be located at https://files.USAspending.gov/generated_downloads/all_prime_transactions_subawards_20190329115344528585.zip 4) Data was sorted by state (primary place of performance) and by dollars (federal action obligation).**
Column G	**Total All Other Direct Payments to Individuals data presented for each state was developed by taking the following steps: 1) Opening USAspending.gov 2) Creating a download by a) FY2023 b) Location-United States c) Several states were selected in each download due to just one download for the United States was too large d) Recipient Type - Individuals 3) Downloads automatically created the file, all_prime_transaction listed below 4) Data was sorted by state (primary place of performance) and by dollars (federal action obligation) 5) Data included CFDA 96.001, 96.002, 96.004, 96.006, 64.109 which are in columns B,C,D,E,F, therefore to calculate the total for all other direct payments to individuals these CFDAs were removed from the totals.**
Column H	**This is total of Columns B-G**

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Column I	Federal Retirement and Disability Payments - Civilian - Data presented for each state was collected from the Congressional Research Service in their Federal Employee's Retirement System: Summary of Recent Trends report located at https://fas.org/sgp/crs/misc/98-972.pdf. The payments by state were determined by taking the total federal expenditure found on page 16 and allocating it by the state percentages found on pages 4 and 5 of the report. FY2022 data used for each state since FY2023 data was not available.
Column J	Federal Retirement and Disability Payments - Military Retirees and Survivors - Data presented for each state was collected from the Department of Defense in their Statistical Report on the Military Retirement System Fiscal Year 2022 prepared by the DOD Office of the Actuary located at https://media.defense.gov/2023/Oct/06/2003315292/-1/-1/0/MRS%20STATRPT%202022%20V999.PDF. Monthly payout by state was located from chart, Number of Military Retirees as of September 30,2022, which includes Disabled and Non-disabled Officers and Enlisted on page 24 -25. The monthly amount per state was multiplied by twelve to arrive at the annual amount. FY2023 data is not available.
Column K	Medicare Payment data presented for each state was developed by taking the following steps: 1) Opening USAspending.gov 2) Creating a download by a) FY2023 b) Location- United States c) For each CFDA number, CFDA 93.770 (Prescription Drug Coverage), CFDA 93.773 (Hospital Insurance), and CFDA 93.774 (Supplementary Medical Insurance). 3) Download automatically created the following file, all_assistance_prime_transactions. 4) Data was sorted by state (primary place of performance) and by dollars (federal action obligation). Medicare payments are distributed by Regional Distribution Centers which caused the states that had these distribution centers to have more social security payments than their citizens actually received. Since the actual spending data within the states is not available with the current system, to estimate the amount of Social Security dollars that belong to each state, a calculation was made by taking population data from US Census Bureau for citizens over age 65 by state. Data can be found at https://data.census.gov/table/ACSST1Y2023.S0103?q=population+&g=010XX00US$0400000&y=2023. The amount of Social Security by state was estimated by taking the population of citizens over age 65 per state dividing it by the total population of citizens over age 65 to arrive at a percentage for each state. The total social security dollars was multiplied by the percentage of the population of citizens over age 65 to determine the state amounts.
Column L	Federal Pell Grants data presented for each state was developed by taking the following steps: 1) Opening USAspending.gov 2) Creating a download by a) FY2023 b) Location- United States c) CFDA 84.063 3) Download automatically created the following file, all_assistance_prime_transactions. 4) Data was sorted by state (primary place of performance) and by dollars (federal action obligation). Some Federal Pell Grants amounts were included in the individual state SEFAs. The amount from the individual state SEFAs was collected and subtracted from the USASpending amount to ensure the amounts were not double counted.
Column M	Payments of Excess Earned Income Credit data presented for each state developed by taking the following steps: 1) Opening the annual report from the U. S. Treasury's Bureau of the Fiscal Service's Final Monthly Treasury Statement of Receipts and Outlays of the United States Government found at: https://www.fiscal.treasury.gov/files/reports-statements/mts/mts0923.pdf. Payments where earned income credit exceeded liability for tax was in Table 5, page 19. 2) Due to the amount listed in the report was not allocated by state and after determining that the state amount was not available, the total amount was allocated to each state by using census bureau data 3) Using DataFerrett at http://dataferrett.census.gov, the total population of households with income of less than $25,000 was collected in total and for each state. 4) The total number of households with less than $25,000 was divided by each state amount to arrive at a percentage for each state 5) This percentage was multiplied by the total Excess Earned Income Credit amount to be able to allocate to the individual states.
Column N	Civilian Salaries and Wages - Data was gathered from the U.S. Department of Defense Office of Community Cooperation, Defense Spending by State Fiscal Year 2023 (https://oldcc.gov/sites/default/files/2024-12/oldcc_dsbs_fy2023_final_web_20240929.pdf). 1) Once excel was downloaded, data was gathered from Tab 17 - "All Stats, FY 2023" 2) Locate Civilian Pay column, data was available by state.
Column O	Military Active Duty, National Guard & Reserve Salaries and Wages - Data was gathered from the U.S. Department of Defense Office of Community Cooperation, Defense Spending by State Fiscal Year 2023 (https://oldcc.gov/sites/default/files/2024-12/oldcc_dsbs_fy2023_final_web_20240929.pdf). 1) Once excel was downloaded, data was gathered from Tab 17 - ""All Stats, FY 2023" 2) Locate Military Active Duty Pay column and National Guard and Reserve Pay column, data was available by state. 3) Military Active Duty Pay and National Guard and Reserve Pay columns were totaled to get total military payroll for each state.
Column P	Total amount of Columns J-Q
Column Q	Total amount of Columns H and R. This total is carried to Tabs 3 & 4 Column D

Table 6 Other IFD Measures

Column B	Military Facilities data presented for each state was collected by using the following steps: 1) Open the Department of Defense Base Structure Report – Fiscal Year 2023 Baseline found at https://usbaseproject.com/base-structure-reports/ 1) Selected FY2023_DOD Base-Structure-Report 2) Downloaded excel https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fusbaseproject.com%2Fwp-content%2Fuploads%2F2024%2F09%2FFY2023_DOD_Base-Structure-Report.xlsx&wdOrigin=BROWSELINK 3) Opened Total Sites by State tab 4) Summed Total sites for large, medium, and small sites for Army, Navy, Air Force, and Marines. The report also included the "Number of Other Sites". "Other Sites" are primarily land records and were not included in the total.
Column C	Military Facilities - Present Value Replacement Value ($Millions) data presented for each state was collected by using the following steps: 1) Open the Department of Defense Base Structure Report – Fiscal Year 2023 Baseline found at https://usbaseproject.com/base-structure-reports/ 1) Selected FY2023_DOD Base-Structure-Report 2) Downloaded excel https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fusbaseproject.com%2Fwp-content%2Fuploads%2F2024%2F09%2FFY2023_DOD_Base-Structure-Report.xlsx&wdOrigin=BROWSELINK 3) Opened Federal DoD Main Report tab 4) Summed Plant Replacement Value for each state.
Column D	Military Facilities - Military and Civilian Personnel (thousands) data presented for each state was collected from the U.S. Department of Defense's Office of Community Cooperation, Defense Spending by State Fiscal Year 2023 by using the following steps: 1) Open the annual report at Local Defense Community Corporation https://oldcc.gov/sites/default/files/2024-12/oldcc_dsbs_fy2023_final_web_20240929.pdf 2) The report has data for each state's total personnel to includes Civilian, Active Duty, and National Guard/Reserves.
Column E	Federal Civilian Leased/Owned Buildings (million sq. Ft.) data presented for properties leased and/or owned for each state was collected from GSA by using the following steps: 1) Opened the GSA FY 2023 Federal Real Property Profile Data for Civilian Agencies at https://catalog.data.gov/dataset/fy23-federal-real-property-profile-frpp-public-dataset 2) Downloaded frpp_public_dataset_fy23_07312024.xlsx using a pivot table to determine the total square footage by state.
Column F	Federal Non-Civilian Leased/Owned Buildings (million sq. Ft.) data presented for properties leased and/or owned for each state was collected from GSA by using the following steps: 1) Opened the GSA FY 2023 Federal Real Property Profile Data for Non-Civilian Agencies at https://catalog.data.gov/dataset/federal-real-property-profile-summary-data-by-installation-name-c9d9e 2) Downloaded DOD WHS public FRPP FY 2023, Air Force public FRPP FY 2023, Army public FRPP FY 2023, and Navy public FRPP FY 2023, then using a pivot table, determine the total square footage by state. Non-civilian properties are the Department of Defense in Washington DC, Army, Navy, Air Force, and Corps of Engineers.

Table 7 Excl. Agencies

Column B	Number of Higher Education Institutions not included in the state's Single Audit Report. The number was found either in the notes to the Single Audit Report or in the state's ACFR. Some Single Audit Report notes only stated that some University/Colleges were not included in the Single Audit Report without giving the University/College name. For these, a search of the state's ACFR was used to determine the number.
Column C	Number of Authorities not included in the state's Single Audit Report. The number was found either in the notes to the Single Audit Report or in the state's ACFR. Some Single Audit Report notes only stated some component units were not included in the Single Audit Report. For these, a search of the state's ACFR was used to determine the number.
Column D	Number of Foundations not included in the state's Single Audit Report. The number was found either in the notes to the Single Audit Report or in the state's ACFR. Some Single Audit Report notes only stated the component units were not included in the Single Audit Report. For these, a search of the state's ACFR was used to determine the number.
Column E	Number of Other not included in the state's Single Audit Report. The number was found either in the notes to the Single Audit Report or in the state's ACFR. Some Single Audit Report notes only stated the component units were not included in the Single Audit Report. For these, a search of the state's ACFR was used to determine the number.
Column F	Total of all Agencies/Component Units not included
Column G	Federal Dollars State Single Audit Report - Single Audit Report contains the Schedule of Expenditure of Federal Awards (SEFA). Totals came from Table 2 Column B Direct Federal Dollars
Column H	Federal Dollars reported separately - Two states included the Agency/Component Units that were not included in the Single Audit Report and the dollar amount. These were added to the Federal Dollar Amount on the Single Audit Report to arrive at the Total Federal Dollars.
Column I	Total of the SEFA amount and amount excluded that was given in Note 1 of the SEFA.

Tables 8 & 9 Flows per Capita

Column B	2023 Population Estimates: 2023 population by state collected from https://www.census.gov/data/tables/time-series/demo/popest/2020s-state-total.html Downloaded data, Annual Population Estimates, Estimated Components of Resident Population Change, and Rates of the Components of Resident Population Change for the United States, States, and Puerto Rico: April 1, 2010 to July 1, 2024. Download sorted by 2023 estimated population by state.
Column C	Percentage of each states population as compared to the U.S. total population of total population
Column D	Indirect Flows from Table 4 Indirect IFD Measures Column E
Column E	Indirect flows per capita calculated by dividing Column D into Column B and multiplying by 1000
Column F	Direct Flows from Table 2 Direct Fed Column B
Column G	Direct flows per capita calculated by dividing Column F into Column B and multiplying by 1000
Column H	Total Direct and Indirect Flows from Columns D and F
Column I	Total Direct and Indirect Flows per Capita calculated by dividing Column H into Column B and multiplying by 1000
Column J	Federal Taxes Collected: Total taxes collected by state was collected from https://www.irs.gov/statistics/soi-tax-stats-gross-collections-by-type-of-tax-and-state-irs-data-book-table-5 The total was compared to data found at https://www.irs.gov/statistics/soi-tax-stats-gross-collections-by-type-of-tax-irs-data-book-table-6 and was in agreement .
Column K	Federal Taxes Collected per Capita calculated by dividing Column J into Column B and multiplying by 1000
Column L	Direct and Indirect Flows per Capita compared to Taxes Collected per capita was calculated by subtracting Column K from Column I

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Other Available Published Resources Addressing the Topic of Intergovernmental Financial Dependency

Checking the Nation's Financial *Pulse,* The Nation Sets a Record Loss. Is There Any Hope of a Turnaround?
By Thomas L. Visotsky, CPA, "Disclosures," Summer 2021, published by the Virginia Society of CPAs
https://www.vscpa.com/sites/default/files/2025-07/Checking%20the%20Nations%20Financial%20Pulse.pdf

Rally Cry! Mobilizing State Government to Defend Its Self-Interest
By Edward J. Mazur and Mary B. Scott, "AGA Journal of Government Financial Management," Summer 2020
https://www.agacgfm.org/Publications/Journal/JournalArchives.aspx
https://www.agacgfm.org/Publications/Journal/Archives/Summer-2020.aspx?ID=&D=45848

Intergovernmental Financial Dependency—2019 Edition---An Annual Study of Key Dependency Measures for the 50 States *By Edward J. Mazur and Mary B. Scott, A Research Report Published by the Reginald F. Lewis College of Business at Virginia State University, November 2019* https://www.vsu.edu/business/IFD/2019AnnualStudy/

What's America Really Worth?
By Thomas L. Visotsky, CPA, "Disclosures," September/October 2019, published by the Virginia Society of CPAs
https://www.vscpa.com/sites/default/files/2025-07/What%27s%20America%20Really%20Worth.pdf

Last Call for Common Sense — In Addressing the Fiscal Sustainability of the U.S. Government, *By Edward J. Mazur, "AGA Journal of Government Financial Management," Spring 2016*
https://www.agacgfm.org/Publications/Journal/JournalArchives.aspx
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Intergovernmental Financial Dependency: An Annual Study of Key Dependency Measures for the 50 States
By Edward J. Mazur and Taylor R. Powell, published by CliftonLarsonAllen LLP, 2013

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Intergovernmental Financial Dependency: Why It Matters!
By Edward J. Mazur and John B. Montoro, AICPA "Journal of Accountancy," October 2011
https://www.journalofaccountancy.com/issues/2011/oct/20114206/

Intergovernmental Financial Dependency: A Guide for State and Local Governments in Preparing a Special Report
By Edward J. Mazur, published by CliftonLarsonAllen LLP, 2011

Our Nation's Governors – Walking a Tightrope Without a Net
By Edward J. Mazur, AGA "Journal of Government Financial Management," Summer 2011.
https://www.agacgfm.org/Publications/Journal/JournalArchives.aspx
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At the Tipping Point?—How Intergovernmental Financial Dependency Affects Us All
By Edward J. Mazur and John B. Montoro, "Disclosures" March/April 2011, published by the Virginia Society of CPAs.

1990-2010: CFO Act 20 Years Later—Perspectives of the First Controller,
By Edward J. Mazur, AGA "Journal of Government Financial Management, Winter 2010
https://www.agacgfm.org/Publications/Journal/JournalArchives.aspx
https://www.agacgfm.org/Publications/Journal/Archives/Winter-2010-Journal.aspx?ID=&D=45850

Intergovernmental Financial Dependency and Related Risks – Proposed Reporting by State and Local Governments *By Edward J. Mazur, published by Cherry, Bekaert, and Holland L.L.P., 2009*

Volume 1: Proposed Reporting by State Governments with Recommendation Modifications to Reporting Standards
Volume 2: Proposed Reporting by Local Governments with Recommendation Modifications to Reporting Standards
Volume 3: Supplemental Appendices

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About Christopher Newport University

Christopher Newport is a four-year public university that enrolls 4,500 students in rigorous and rewarding academic programs in the liberal arts and sciences through the College of Arts and Humanities, the College of Natural and Behavioral Sciences, College of Social Sciences, and the Luter School of Business. CNU offers great teaching and small class sizes with an emphasis on leadership, civic engagement, and honor.

CNU was founded in 1960 as Christopher Newport College, a two-year branch of the College of William and Mary and is located in coastal Virginia in the City of Newport News. Christopher Newport gained independence in 1977 and became a university in 1992.

Christopher Newport is named for the 17th-century mariner who established the Jamestown colony, the first permanent English-speaking settlement in the New World, just a few miles from the campus.

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