

FISCAL UPDATE

June 24, 2004

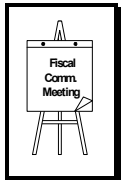
Legislative Services Agency

(515)-281-5279 FAX 281-8451

<http://staffweb.legis.state.ia.us/lfb>

LEGISLATIVE FISCAL COMMITTEE MEETING

Fiscal Committee



The Fiscal Committee of the Legislative Council met on June 17 and conducted the following business:

- Received a revenue update and reviewed various Fund expenditures and balances.
- Received information regarding the estimated FY 2006 built-in expenditures.
- Discussed with the Governor's staff, the vetoes from legislation of the 2004 General Assembly and plans for layoffs.
- Received information regarding the on-line State government employee benefit programming from the Department of Administrative Services.
- Received a status update regarding the Information Integration for Iowa Project (I/3 Project).
- Reviewed information regarding FY 2004 fund transfers and lease purchase agreements.
- Received information regarding the Medical Assistance Program (Medicaid) and the Healthy and Well Kids in Iowa (*hawk-i*) Program estimated FY 2004 and FY 2005 expenditures.

Next Meeting

The next meeting is scheduled for August 5. Agendas, minutes, and informational handouts from the meetings are available at:
<http://staffweb.legis.state.ia.us/lfb/committee/fiscalcomm/fiscalco.htm>.

More Information

Additional information is available from the Legislative Services Agency (LSA) upon request.

STAFF CONTACT: Sue Lerdal (Ext. 17794) David Reynolds (Ext. 16934)

IOWA SUPREME COURT RULING ON GROW IOWA VALUES LEGISLATION

Supreme Court

The Iowa Supreme Court reversed the decision of the Iowa District Court and ruled the Governor's line-item vetoes of HF 692 (Taxation Changes, Grow Iowa Values, Regulatory Reform Bill) unconstitutional. The Court further ruled that by failing to approve the Bill in its entirety, the Governor in essence vetoed the entire Bill. The General Assembly passed the Bill on June 4,

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2003, and the Bill was item vetoed and signed by the Governor June 19, 2003. House File 692 is summarized below.

Grow Iowa Values



Grow Iowa Values

- Creates the Grow Iowa Values Fund, Grow Iowa Values Board, Due Diligence Committee, Grow Iowa Values Review Commission, Economic Development Marketing Board, Endow Iowa Program Act, and Loan and Credit Guarantee Program.
- Requires the Governor to appoint a Director of Technology to serve within the office to help advance technology transfer and commercialization issues and coordinate activities. *The Governor vetoed this language.*
- Requires the Department of Economic Development to collect information regarding reasons an Iowa business closed or why a business considering locating in Iowa located elsewhere. *The Governor vetoed this language.*
- Requires the Department of Cultural Affairs to establish and administer a Cultural and Entertainment District Certification Program, and allows cities and counties to create cultural and entertainment districts.

Property Tax Changes



Property Tax Changes

- Makes changes to the method of property assessment and taxation, including, but not limited to:
 - For the assessment year beginning January 1, 2006, taxable structures are taxed on a square footage basis. Adjustments are made to the taxable square foot value only when additions or substantial changes are made to the structure that changes the number of taxable square feet of the structure.
 - Land is assessed separately and taxed on a per acre basis.
- Establishes an Implementation Committee to devise a system for testing and implementing the property taxation system.
- The creation of a Property Tax Implementation Committee was repealed in Section 442 of SF 2298 (FY 2005 Omnibus Appropriations Act).

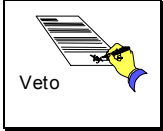
Income Tax Changes

Income Tax Changes

- Reduces the tax rates associated with Iowa's nine income tax brackets incrementally over four years. The tax reductions apply first to tax years beginning on or after January 1, 2004, and are fully implemented with tax year 2007. After the fourth year's reduction, each rate would be approximately 14.0% lower than current law and the revenue raised by the personal income tax would be approximately 15.1% less.
- The fiscal impact of the four-year incremental reduction is projected to be:
 - FY 2004 – \$49.4 million
 - FY 2005 – \$65.5 million
 - FY 2006 – \$197.2 million
 - FY 2007 – \$311.5 million

- FY 2008 – \$306.9 million

The Governor vetoed this language.



Utility Tax Changes

- Replaces the fourth year of the incremental income tax rate reduction with a three-rate system, if a constitutional amendment is adopted that makes tax increases more difficult. The three-rate system would have a top tax rate of 4.9% and would not allow lowans to deduct their federal income taxes from their lowa taxable income. *The Governor vetoed this language.*

Utility Tax Phase-Out Delay

- Freezes Iowa's residential energy utility sales tax phase-out. The tax is currently 3.0% and current law reduces the rate by 1.0% on January 1 of each year until the rate is 0.0%, starting January 1, 2006. The freeze would maintain the 3.0% rate until July 1, 2008, when the rate would fall to 2.0%. Each July, the rate would be lowered by 1.0% until eliminated after June 30, 2010. The Governor vetoed this language, indicating that lowans are expecting this tax decrease and low and middle income lowans will need the help with projected high winter heating bills.
- The fiscal impact of the phase-out freeze would increase General Fund revenues by the following amounts:
 - FY 2004 – \$9.0 million
 - FY 2005 – \$27.0 million
 - FY 2006 – \$45.0 million
 - FY 2007 – \$54.0 million
 - FY 2008 – \$54.0 million



Research Tax

The Governor vetoed this language, indicating that lowans are expecting this tax decrease and low and middle income lowans will need the help with projected high winter heating bills.

University-Based Research Tax Credit

- Creates a corporate/personal income tax credit for qualified businesses utilizing university-based research and new patents. The university where the patent was developed would also receive a General Fund appropriation based on the approved tax credits.
- The fiscal impact of the tax credits and appropriations is projected to reduce General Fund receipts by the following amounts:
 - FY 2005 – \$0.1 million
 - FY 2006 – \$0.8 million
 - FY 2007 – \$1.4 million
 - FY 2008 – \$2.0 million
 - FY 2009 – \$2.7 million

Regulatory Reform



Regulatory Reform

- Prohibits liability under civil conspiracy unless a person knowingly and voluntarily entered into an agreement, express or implied, to participate in a common plan with the intent to commit a tortuous act upon another. *The Governor vetoed this language.*
- Requires a jury or a court in a trial of a claim involving the request for punitive or exemplary damages to find whether the conduct of the defendant constituted actual malice. *The Governor vetoed this language.*
- Requires punitive or exemplary damages only be awarded where the plaintiff proves by clear and convincing evidence that the plaintiff's harm was the result of actual malice. *The Governor vetoed this language.*
- Requires employers only be responsible for paying workers compensation benefits directly tied to injuries or illness sustained on the job without regard to pre-existing injuries or illness. *The Governor vetoed this language.*
- Extends the repeal on the Unemployment Compensation Surcharge from July 1, 2003, to July 1, 2006, and allows the Department of Workforce Development to continue to collect \$6.5 million for FY 2004 and FY 2005. In FY 2006, the cap on the surcharge is reduced to \$3.3 million.
- Requires a State agency that requires a permit, license, or other regulatory approval, to issue or deny the permit, license, or other regulatory approval within 90 days. If an agency does not take action within 90 days, the permit, license, or other regulatory approval is deemed to be issued and valid.

Press Statement

The Governor's press statement indicated that in recognition of the Court ruling, no further contractual obligations from the Grow Iowa Values Fund would be entered into until a process is in place.

More Information

Additional information is available from the LSA upon request. The Iowa Supreme Court opinion is available on the following web site:
<http://www.judicial.state.ia.us/supreme/opinions/20040616/>.

STAFF CONTACT: Russell Trimble (Ext. 14613)

IOWA SUPREME COURT REVERSES RULING RELATED TO ANIMAL CONFINEMENT OPERATION

Supreme Court



The Iowa Supreme Court reversed the decision of the Iowa District Court in the case of *Gacke v. Pork Xtra*. Joseph and Linda Gacke (plaintiffs) originally sued the company on June 13, 2000, claiming the confinement operation was a nuisance. Pork Xtra has 4,000 hogs and was built in 1996. The operation is located 1,300 feet from the Gacke's home.

Law Unconstitutional

The ruling stated that Section 657.11(2), Code of Iowa, was unconstitutional, and that farm operations were not immune from neighbor's nuisance lawsuits.

New Trial

During the previous trial, the Gacke's were awarded \$100,000. The Iowa Supreme Court ordered a new trial in the Iowa District Court and eliminated the award. The Iowa Supreme Court ruled that during the first trial, some evidence was allowed that should have been inadmissible.

More Information

Additional information is available from the LSA upon request. The Iowa Supreme Court opinion is available on the following web site:
<http://www.judicial.state.ia.us/supreme/opinions/20040616/>.

STAFF CONTACT: Debra Kozel (Ext. 16767)

UNITED STATES SUPREME COURT DECLINES SECOND APPEAL ON STATE WAGERING TAX RATES

Gambling Appeal

The United States (U.S.) Supreme Court declined to grant the Attorney General's appeal in the gambling case, *Racing Association of Central Iowa (RACI) v. Fitzgerald*. The Attorney General filed the petition on April 6, requesting the U.S. Supreme Court overrule a decision by the Iowa Supreme Court for a second time.

Iowa Race Tax

On June 12, 2002, the Iowa Supreme Court ruled the State's taxation of racetrack casinos (32.0%) at a different rate than riverboat casinos (20.0%) was unconstitutional. The ruling lowered the tax rate on racetrack establishments from 32.0% to 20.0%, effective June 12, 2002.

Decision Reversed



The Attorney General appealed the ruling to the U.S. Supreme Court. On June 9, 2003, the U.S. Supreme Court unanimously reversed the Iowa Supreme Court's ruling, and held that different tax rates were constitutional under the Equal Protection Clause of the U.S. Constitution. The case was sent back to the Iowa Supreme Court for "further proceedings not inconsistent with this opinion."

Iowa Court

On February 3, 2004, the Iowa Supreme Court ruled the State's taxation of racetrack casinos at a different rate than riverboat casinos was unconstitutional as it relates to the equality provision of the Iowa Constitution. The Attorney General appealed this ruling to the U.S. Supreme Court on April 6, 2004. Legal options have been exhausted with the U.S. Supreme Court declining to grant the second appeal.

Gambling Act

Several of the gaming tax issues were resolved with the enactment of HF 2302 (Gambling Act), and the casinos agreed to waive rights to tax refunds under the original Iowa Supreme Court ruling.

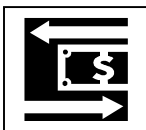
More Information

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STAFF CONTACT: Beth Lenstra (Ext. 16301) Dave Reynolds (Ext. 16934)
Douglas Wulf (Ext. 13250)

DEPARTMENT OF TRANSPORTATION APPROPRIATIONS TRANSFER

Appropriations Transfer



Reason for Transfer

The Fiscal Services Division of the Legislative Services Agency (LSA) received notification of a request to transfer funds pursuant to Section 8.39, *Code of Iowa*. The notice requests a transfer of \$403,000 to the FY 2004 Workers' Compensation appropriation, including \$236,000 from Indirect Cost Recovery and \$167,000 from Personnel Reimbursement.

The transfer is necessary to cover an increase in workers' compensation premiums at the Department of Transportation (DOT) resulting from an actuarial evaluation. The Department of Administrative Services (DAS)

asked the consulting firm of Deloitte & Touche to conduct an actuarial review of State agencies to recommend a new methodology for calculating premiums that would improve the sharing of risk, provide premium stability, equitably allocate administrative costs, and provide a reasonable level of cash flow to meet expenses in FY 2004.

Agency Premiums



As a result of the review, most State agencies experienced a decrease in premiums in FY 2004; however, the DOT experienced an increase of \$479,000 (25.4%). The DOT was notified of the increase after the FY 2004 budget was approved. Workers' compensation premiums in FY 2005 are anticipated to be comparable to FY 2004.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Mary Beth Mellick (Ext. 18223)

STATE DISASTER AID FOR SIXTY-FIVE IOWA COUNTIES

Federal Disaster



To date, 58 Iowa counties have been declared as federal Presidential Disaster Areas. Due to the storm damage in Iowa, the Federal Emergency Management Agency (FEMA) opened a storm disaster center in Urbandale on June 2. The FEMA hotline number is 1-800-621-3362.

State Disaster

Governor Vilsack issued a State disaster proclamation for 65 counties that received severe storm damage due to flooding and tornadoes. A Governor's disaster proclamation enables State resources such as equipment, personnel, and technical assistance to be used in these counties for response and recovery efforts.

More Information

Additional information is available from the LSA upon request. Federal assistance program information can be obtained from the Homeland

Security and Emergency Management Division's web site at:
http://www.state.ia.us/government/dpd/emd/DisasterInfo/Disaster_Info.html.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

THIRD QUARTER REPORT – CHARTER AGENCIES

Charter Agency Report



The Department of Management has issued a Third Quarter Report regarding Charter Agencies and includes:

- Third quarter highlights and objectives identified with the Public Strategies Group (PSG).
- Individual Charter Agency Updates, including:
 - Department of Commerce, Alcoholic Beverages Division - Additional FY 2004 General Fund revenue commitments compared to year-to-date expenditures from the Innovative Grant Fund for improvements of licensing and inventory data, performance targets, and special projects.
 - Department of Corrections - Performance targets of training for correctional officer staff and stabilization of prison population, and various special projects.

- Department of Human Services - Expenditure of funds from the Innovative Grant Fund, performance targets of federal Title IV-E children eligibility, Medicaid prescription drug cost reduction, improved health status of lowans, increased Medicaid funds for Iowa schools, and various special projects underway.
- Department of Natural Resources (DNR) - Increased revenue expectations from the State Forest Nursery and products sold by the DNR, expenditure of funds from the Innovative Grant Fund, performance targets regarding non-General Fund revenues, renewable energy use, and various special projects.
- Department of Revenue - Increased revenues, expenditure of Innovative Grant Funds, performance targets regarding electronic fund transfers, productivity of audit staff, and various special projects.
- Iowa Veterans Home - A shortfall in expected revenue to replace the \$1.3 million reduction from the General Fund, expenditure of Innovative Grant Funds, performance targets regarding resident and employee participation, average daily census, and meeting long-term care quality indicators.



More Information

A copy of the Third Quarter Report is available at:
<http://staffweb.legis.state.ia.us/lfb/docs/GAweb/Reinvent/other.htm>

Additional information is available from the LSA upon request.

STAFF CONTACT: Sue Lerdal (Ext. 17794) Douglas Wulf (Ext. 13250)

**NEGATIVE GENERAL FUND APPROPRIATION SPENDING
FOR THE IOWA LAW ENFORCEMENT ACADEMY**

Insufficient Funds



On May 12, the Department of Management (DOM) notified the Department of Administrative Services that the Iowa Law Enforcement Academy (ILEA) has insufficient funds to cover FY 2004 expenses. The lack of funds is due to a reduction in the number of local law enforcement officers registering for classes. In FY 2003, 242 officers registered for the basic law enforcement class. In FY 2004 (through June), 161 officers registered, a reduction of 81 officers equaling \$168,885. The Academy can charge up to 50.0% of the Academy's cost. The cost in FY 2003 was \$2,500 per officer. The cost for FY 2004 is \$2,085 per officer, a reduction of \$415 per officer or \$66,815 less than would have been received. The Academy cost was reduced due to budget constraints.

Appropriation Transfer

The DOM authorized a negative appropriation balance and an appropriation transfer during the fiscal year closeout period. The current overspending estimate is between \$140,000 and \$180,000.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

**HOMELAND SECURITY FEDERAL FUNDING FOR IOWA IN
FFY 2004**

Federal Funding

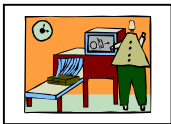


Since September 11, 2001, Iowa has received \$111.4 million in federal funding for planning, response, and preparedness of terrorism attacks and

national defense. There was a 0.6% federal across-the-board reduction, which affected the Emergency Management Grants for FFY 2004.

The United States (U.S.) Homeland Security Office, through the Office of Domestic Preparedness, is providing financial assistance directly to each state through the FY 2004 Homeland Security Grant Programs. The following are the 2004 grants as of June 8:

- 2004 Emergency Management Performance Grant – The total grant is \$2.4 million. The local Emergency Management Agencies have received \$1.2 million, and the State has received \$1.2 million.
- 2004 Citizen Corps Grant Program – The total grant is \$470,000. The local Emergency Management Agencies have received \$376,000, and the State has received \$94,000. This grant provides funds for planning, outreach, and management of the Citizen Corps programs and activities. There are 41 local emergency management commissions.
- 2004 Law Enforcement Terrorism Prevention Program – The total grant is \$6.8 million. The local Emergency Management Agencies have received \$5.4 million, and the State has received \$1.4 million. This grant provides funds for prevention efforts and terrorism intervention at the local level. There are six Law Enforcement Intelligence Network (LEIN) Regions.
- 2004 State Homeland Security Grant Program – The total grant is \$22.6 million. The local Emergency Management Agencies have received \$18.1 million, and the State has received \$4.5 million. This grant provides funds for operations planning, which includes the purchase of specialized equipment to prevent and respond to terrorism incidents, including chemical, biological, radiological, nuclear, explosive, and cyber attacks. There are 97 local emergency management commissions as defined by Section 29C.9, [Code of Iowa](#).



More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

**STATE PATROL HIRING ANNOUNCEMENT AND
STATISTICS FOR CALENDAR YEAR 2003**

Hiring Announcement



The State Patrol plans to hire officers for the first time since July 21, 2001. The Department of Public Safety plans to hire at least 25 officers to fill Trooper vacancies in the State Patrol, as well as Gaming Enforcement Officers in the Division of Criminal Investigation, Special Agents in the Division of Narcotics Enforcement, and Fire Inspectors in the State Fire Marshal's Office.

Statistics

The following are some statistics on the State Patrol for calendar year 2003:

- State Troopers patrolled 11.1 million miles of State roads, a decrease of 1.1 (9.0%) million miles compared to calendar year 2002.
- State Troopers issued 193,388 citations, a decrease of 28,178 (12.7%) citations compared to calendar year 2002.
- State Troopers arrested 2,214 motorists for Operating While Intoxicated (OWI), a decrease of 366 (14.2%) arrests compared to calendar year 2002.

- State Troopers assisted 21,812 motorists along Iowa's highways, a decrease of 3,369 (13.4%) assists compared to calendar year 2002.
- State Troopers made 1,172 felony arrests, an increase of 48 (4.0%) arrests compared to calendar year 2002.
- State Troopers made 2,671 narcotics arrests and recovered \$43.5 million in narcotics. Compared to calendar year 2002, this is a decrease of 532 (16.6%) narcotics arrests, but an increase in narcotics recovered of \$16.0 million (58.2%).
- State Troopers investigated 4,805 motor vehicle accidents, a decrease of 55 (1.1%) investigations compared to calendar year 2002.
- State Troopers recovered 233 stolen vehicles, an increase of 76 (48.4%) recovered vehicles compared to calendar year 2002.

More Information

Additional information can be obtained from the LSA upon request.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

BULLETPROOF VEST FEDERAL GRANT

Bulletproof Vests



Iowa will receive \$232,000 from the United States Department of Justice Bulletproof Vest Partnership Program. The grant will assist 105 jurisdictions with the purchase of approximately 1,068 bulletproof vests, which will be used by 4,720 officers. The Program pays for up to 50.0% of the cost of the vests purchased by jurisdictions with approved applications.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

FEDERAL GRANT FOR ANHYDROUS AMMONIA NURSE TANK LOCKS

Methamphetamine



There are approximately 27,000 anhydrous ammonia tanks in Iowa. Methamphetamine makers steal anhydrous ammonia to manufacture methamphetamine. Methamphetamine made with anhydrous ammonia is about 80.0% pure. The purer the methamphetamine, the more addictive it is. A typical methamphetamine lab in Iowa generates between two and three grams of methamphetamine at one time.

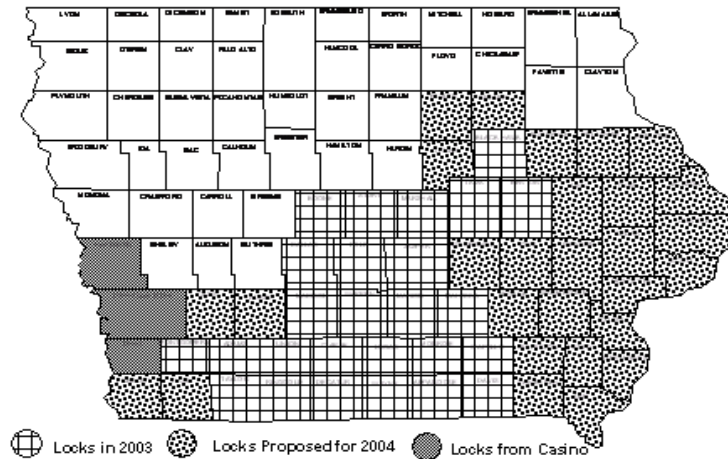
Federal Grants

Iowa received a \$200,000 federal grant in 2003, which allowed 26 counties to put locks on anhydrous ammonia nurse tanks. For 2004, \$300,000 was earmarked for Iowa, which will allow an additional 28 counties to receive locks. In addition to this federal money, a grant was provided by a casino to purchase locks for Pottawattamie, Harrison, and Mills counties. Each lock is made in Humboldt, Iowa, and costs approximately \$43.00. The Office of Drug Control Policy serves as the administering agency for the program.

Tank Lock Map

The following map shows counties that have or will have tank locks in place at the end of 2004:

Anhydrous Ammonia Nurse Tank Lock Program



Source: Office of Drug Control Policy

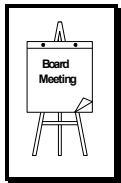
More Information

Additional Information is available from the LSA upon request.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

BOARD OF CORRECTIONS MEETING

Board Meeting



The Board of Corrections met on June 4 at the Mount Pleasant Correctional Facility. Acting Superintendent Charles Higgins provided the following overview of operations:

- The campus is shared between the Department of Corrections (DOC) and the Department of Human Services (DHS). Administrative staff provides services to both the prison and the Mental Health Institute.
- Designed capacity includes 775 beds for men and 100 beds for special-needs women. The current population is 1,075 inmates, or 122.9% of designed capacity.
- The prison provides a variety of services to offenders, including the Sex Offender Treatment Program.

Director's Report

Director Gary Maynard, DOC, provided the following information:

- Rusty Rogerson will be the new Superintendent at the Mount Pleasant Correctional Facility, while Lowell Brandt is appointed as the Warden at the Iowa Medical Classification Center at Oakdale.
- Budget planning process for FY 2005 - Salary adjustment costs were not funded in FY 2005, and the DOC's estimated need is between \$10.0 and \$11.0 million. Director Maynard stated that some layoffs seem inevitable.

- Presented the new DOC flag to the Board. Policies and procedures are in place for flying the new flag.

Approved Positions

The Board unanimously approved the Warden and Superintendent positions as presented by the Director.

Budget Process



Director Maynard and Deputy Director John Baldwin provided an overview of the FY 2005 budget process:

- The DOC has met with the DHS and the unions representing prison and Community-Based Corrections (CBC) staff. On June 8, there was a labor/management meeting to refine budget plans.
- There will be some layoffs, although the DOC is attempting to minimize staff reductions.
- The National Guard has been calling up reserve units, which impacts the DOC staff. If more National Guard units are called up, there may be fewer layoffs.
- The Institutions and CBC District Departments will be eliminating authorized but unfunded FTE positions. There may be up to 150 of these positions eliminated in the coming year.
- The budget process in FY 2005 will be very fluid.

Capital Expenditures



Deputy Director Baldwin described the process for funding of vertical infrastructure projects. Projects funded in FY 2005 include:

- Fire safety enhancements at the Woodward Resource Center.
- Phase II of the electrical upgrade at the Anamosa State Penitentiary.
- Phase III of the electrical upgrade at the Iowa State Penitentiary at Fort Madison.
- Structural support issues on the Dietary Building at the Iowa State Penitentiary.

Medical Budget

Deputy Director Baldwin and Medical Director Dr. Harbans Deol presented information regarding the medical budget. The Executive Branch is implementing a new budget and accounting system that will be used to improve data collection and cost management of the medical budget.

Proposal Requests



Deputy Director Baldwin and Medical Director Deol also provided an update on the Request for Proposal (RFP) regarding the centralized pharmacy, which has recently been submitted. The University of Iowa Medical Hospitals did not submit a proposal. The DOC is reviewing the following options:

- Privatize all facets of the pharmacy operations within the prison system.
- Have the DOC purchase the medicine and have the private sector repackage it.
- A combination of these two options.

Board Discussion

The Board discussed the following items in relation to the DOC:

- Modify the current spending cap of \$25,000 on construction projects within prisons.
- Advocate for more staff for CBC.

- Build support for work release.
- Broaden the responsibilities of Iowa Prison Industries.
- Discuss implementing a prison population cap.

Capacity Goals

Director Maynard stated the DOC's goal is to operate the prisons at no more than 123.0% of designed capacity.

Next Meeting

The next two meetings are scheduled for July 9 at the North Central Correctional Facility at Rockwell City, and for August 6 at the Iowa Correctional Institution for Women at Mitchellville.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Beth Lenstra (Ext. 16301)

SENIOR LIVING TRUST FUND PROJECTIONS

Senior Living Trust



Receipts Eliminated

The Fiscal Services Division of the LSA has updated projections for the Senior Living Trust Fund. Senate File 2298 (FY 2005 Omnibus Appropriations Act), appropriates \$162.3 million from the Fund to the Departments of Human Services (DHS), Elder Affairs, and Inspections and Appeals.

Due to recent federal actions targeted at eliminating existing Intergovernmental Transfers (IGTs) in all states, revenues into the Fund from the Intergovernmental Transfer mechanism are likely to cease some time after FY 2004; however, it is unknown when this may occur.

If future appropriations from the Fund were to remain at FY 2005 levels, it is projected the Fund could be depleted in FY 2006. The following table provides the revenues and expenditures for the Fund beginning in FY 2001 and projected to FY 2006.

SENIOR LIVING TRUST FUND
(Dollars in Millions)

	Actual FY 2001	Actual FY 2002	Actual FY 2003	Est. FY 2004	Est. FY 2005	Projected FY 2006
Revenues						
Beginning Balance	\$ 0.0	\$ 60.9	\$ 127.0	\$ 366.8	\$ 278.6	\$ 127.2
Intergovernmental Transfer	95.6	129.9	120.6	52.9	7.5	7.5
Hospital Trust Fund Transfer	0.0	13.2	0.0	0.0	0.0	0.0
Medicaid Transfer	0.0	6.0	28.0	0.0	0.0	0.0
Pending Fund Transfer	0.0	0.0	169.5	0.0	0.0	0.0
Interest	3.8	4.4	6.4	5.0	3.4	2.4
Total Revenues	\$ 99.4	\$ 214.4	\$ 451.5	\$ 424.7	\$ 289.5	\$ 137.1
Expenditures						
Nursing Facility Conversion & Service Grants	\$ 0.5	\$ 7.9	\$ 1.8	\$ 3.7	\$ 20.0	\$ 20.0
Nursing Facility Conversion Grant Carry Forward	0.0	0.0	0.0	0.8	0.0	0.0
DHS Service Delivery						
Assisted Living Rent Subsidy	0.0	0.1	0.3	0.7	0.7	0.7
Medicaid Elderly Waiver	0.0	0.7	0.7	0.7	0.7	0.7
Nursing Facility Reimbursement	33.7	24.8	30.0	30.0	30.0	30.0
Medicaid Supplement	0.0	48.5	45.5	101.6	101.6	101.6
DHS Administration & Contracts	0.3	0.0	0.0	0.3	0.3	0.3
Dept. of Elder Affairs Service Delivery & Adm.	4.1	5.3	6.5	7.5	8.2	8.2
Dept. of Ins. & Appeals Asst'd Living & Adult Day Care	0.0	0.0	0.0	0.8	0.8	0.8
Total Expenditures	\$ 38.5	\$ 87.3	\$ 84.8	\$ 146.1	\$ 162.3	\$ 162.3
Ending Balance	\$ 60.9	\$ 127.0	\$ 366.8	\$ 278.6	\$ 127.2	\$ -25.2

The sum of the numbers may not equal totals due to rounding.

Repayment



House File 2039 (98.0% Expenditure Limitation Act) required that at the close of FY 2006, an amount equal to 1.0% of the adjusted revenue estimate from the General Fund surplus be appropriated to the Senior Living Trust Fund before the surplus funds are transferred to the Cash Reserve Fund. If the surplus is less than 2.0%, the amount appropriated to the Fund will be equal to one-half of the surplus. These appropriations to the Senior Living Trust Fund are to continue until \$118.0 million has been deposited.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Lisa Burk (Ext. 17942)

DEPARTMENT OF INSPECTIONS AND APPEALS CREATES SPECIAL COMPLAINT UNITS

Federal Match

The Department of Inspections and Appeals has negotiated a new federal match rate with the Centers for Medicare and Medicaid Services relating to health care facility surveys and complaint investigation. The federal match rate will increase from 73.0% to 86.0%.

Complaints Unit



The increase in federal funding will allow the Department to increase staffing levels necessary to meet federal standards in surveying health care facilities and conducting timely complaint investigation. The Department plans to add 5.0 FTE positions for the creation of special complaint units throughout various regions of the State.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Douglas Wulf (Ext. 13250)

MENTAL HEALTH PLANNING COUNCIL MEETING

Council Meeting



The Mental Health Planning Council met on May 24 and conducted the following business:

- Discussed concerns regarding enacted changes to SF 2288 (FY 2005 Block Grant Bill) that require expenditure of certain Community Mental Health Block Grant funds.
- Reviewed the proposed work plan by the Mental Health and Developmental Disabilities Committee regarding the Children's Mental Health Design Oversight committee.
- Heard three presentations from grantees (entities that receive funding from the Council).
- Received greater detail regarding one of the grantees for a transition program for foster children reaching age 18.
- Reviewed various nominations for separate committees within the Council.
- Heard from staff of the Department of Human Services regarding various grants, a Review Team which had been on site in Iowa the week prior to the meeting of the Council, and input by the Council into the application/plan for the 2005 federal Block Grant.

Next Meeting

The next meeting is scheduled for August 2. An additional meeting may take place prior to the scheduled meeting.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Sue Lerdal (Ext. 17794)

MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES COMMISSION MEETING

Commission Meeting



The Mental Health and Developmental Disabilities Commission met on May 20 and conducted the following business:

- Received presentations from several service providers regarding high-needs teens within the Children's Mental Health System.
- Received information regarding a possible federal infrastructure grant application relating to children's mental health.
- Reviewed the Children's Steering Committee recommendations regarding the Commission's planned Children's Oversight Committee and work plans.
- Approved various accreditations for service providers.
- Received several updates from the various Adult Redesign Teams.
- Discussed the County Clerk of Court Involuntary Commitment Form and possible changes.

Next Meeting The next meeting is scheduled for July 15.

More Information Additional information is available from the LSA upon request.

STAFF CONTACT: Sue Lerdal (Ext. 17794)

COUNCIL ON HUMAN SERVICES MEETING

Council Meeting



The Council on Human Services met on June 9 and conducted the following business:

- Approved the following Administrative Rules:
 - Requires Family Investment Program (FIP) applicants to sign a Family Investment Agreement prior to being approved for FIP benefits. The estimated savings is \$41,000 in Temporary Assistance to Needy Families (TANF) funds in FY 2004.
 - Adds day habilitation as a covered service under the Medicaid Mental Retardation Home and Community-Based Services Waiver. No fiscal impact is anticipated, as it is expected that clients will shift from other Waiver Services to day habilitation.
 - Specifies that in a Child Development Home C, one provider must meet the Child Development Home C provider qualifications, while the co-provider must meet the provider qualifications for Child Development Home B providers. No fiscal impact.
 - Changes to the Adoption Subsidy Program, including limiting reimbursement for legal fees and court costs and eliminating child care as an available special service subsidy except for families that entered into a pre-subsidy or subsidy agreement by June 30, 2004. Those families may continue to receive payment, subject to the limits in effect through the Child Care Assistance (CCA) Program. Child care will be available to eligible children through the CCA Program. There will be an estimated General Fund savings of \$333,000 in FY 2005.
 - Requires a federal poverty level of below 150.0% for eligibility for new recipients of the State Cases appropriation (legal settlement), and prohibits a rate reimbursement increase. Fiscal information indicates a potential savings of \$1.1 million for FY 2005 and \$1.6 million for FY 2006.
 - Prohibits rate reimbursement increases for providers of purchase of social services/rehabilitative treatment. There would be no fiscal impact with the rate freeze.
 - Eliminates FIP truancy requirements and allows the exemption of one vehicle for FIP and Food Assistance pursuant to HF 2350 (FIP Program Changes Act). Minimal fiscal impact.
 - Adds an inflation adjustment to nursing facilities reimbursed under the modified case-mix system and reduces the Excess Payments for Indirect and Direct Care by 50.0% pursuant to SF 2298 (FY 2005 Omnibus Appropriations Act).
 - Adds an additional Medicaid reimbursement for large State-owned hospitals (University of Iowa Hospitals and Clinics). The cost of the increase is offset by a reversion from the Indigent Care line item within the University's budget. There will be an estimated General Fund savings of \$16.4 million in FY 2005.



- Makes technical adjustments to the Graduate Medical Education and Disproportionate Share payments. No fiscal impact.
- Updates average costs and charges used in calculating Miller Trusts for the Medicaid Program pursuant to HF 2378 (DHS Technical Changes Act). Minimal fiscal impact.
- Received Noticed Administrative Rules for action at future meetings (all Noticed Rules were included within the Administrative Rule Adoption process previously identified in this entry).
- Received a report from Director Concannon, including:
 - Proposed contracts were mailed to the winning bidders for the Medicaid fiscal agent contracts.
 - A deficit is not currently anticipated for the FY 2004 DHS budget. For the FY 2005 budget, Medicaid, the Civil Commitment Unit for Sexual Offenders, Glenwood, and Woodward budgets are of concern.
 - An overview of the Medicaid Crisis Intervention Team, which will be chaired by the President of the University of Iowa.
- Received a tour of the Woodward State Resource Center.
- Received information regarding various behavioral programs at the Center.



Next Meeting

The next meeting is scheduled for July 14.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Lisa Burk (Ext. 17942) Jennifer Vermeer (Ext. 14611)
Sue Lerdal (Ext. 17794)

OLMSTEAD AD HOC TASK FORCE MEETING

Task Force Meeting



The Ad Hoc Olmstead Real Choices Consumer Task Force held a meeting on June 11 and conducted the following business:

- Received a presentation regarding the data tracking and assessment tool developed for a personal computer. Various goals were included, noting the ones to transfer to a web-based system tool and merging various other areas, such as developmental disabilities or mental illness.
- Received an update regarding the Aging and Disability Resource Center grant.
- Received a report regarding the possible Robert Wood Johnson project grant.
- Received an update regarding a meeting held regarding Self-Direction with departmental representation, legislators, and Task Force members, emphasizing the agreement that efforts would take place regarding inclusion of Self-Direction aspects into the Medicaid Program, including expansion of assets within the eligibility criteria.
- Conducted various administrative aspects of the Task Force.
- Reviewed the Interim Evaluation of the Real Choices project, conducted by the State Public Policy Group. The evaluation can be found at:
http://staffweb.legis.state.ia.us/lfb/subcom/human_serv/interim_2004.htm

- Received an update regarding the State agencies' information regarding Executive Order 27 related to the Olmstead-related activities within each department.

Next Meeting

The next meeting of the Full Task Force is scheduled for July 27. The next meeting of the Ad Hoc Task Force is scheduled for September 10.

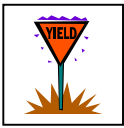
More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Sue Lerdal (Ext. 17794)

HIGHWAY CONSTRUCTION CONTRACT

Highway Contracts



The Department of Transportation (DOT) notifies the Fiscal Services Division of the LSA of all highway construction contracts in excess of \$5.0 million. A contract totaling \$6.5 million was awarded in May 2004 to A.M. Cohron & Son, Inc., of Atlantic. The contract includes construction of a new bridge along Iowa 988 in Pottawattamie County, over the Pigeon and Lapworth Creeks, east of Interstate 29.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Mary Beth Mellick (Ext. 18223)

DEPARTMENT OF TRANSPORTATION COMMISSION MEETING

Commission Meeting

The Department of Transportation (DOT) Commission met on May 11 to discuss and approve the following items:

Rail Revolving Loan Fund

Coralville



The DOT Commission approved a Rail Revolving Loan of \$100,000, or 87.0% of the actual cost, whichever is less, to the Beisser Lumber Company, in conjunction with the Iowa Interstate Railroad. The loan will be used for construction of a spur line and switch to allow rail access to Beisser Lumber's new warehouse and distribution center in Coralville.

Intermodal Pilot Project Program

Clarksville

The DOT Commission approved an Intermodal Pilot Project Program loan of \$271,000, or 83.0% of the actual cost, whichever is less, to Shear Elevator. The loan will be used to create a reload facility in Clarksville on the Iowa Northern Railroad. Grain will be collected at the project site and transported from truck to railcars. The Project will create a \$.03 to \$.05 per bushel cost savings for producers, while reducing overall fuel consumption by an estimated 48,000 gallons per year.

Statewide Transportation Enhancements

Enhancement Funding

The DOT Commission approved Statewide Transportation Enhancement funding of \$300,000, or up to 70.0% of the total right-of-way acquisition costs, whichever is less, to Cerro Gordo, Franklin, and Wright counties, and the City of Sheffield for "rail to trail" projects. The funding will be used to



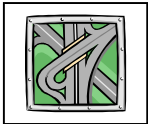
convert two abandoned railroads to trails between the cities of Belmond and Thorton, and Chapin and Sheffield. Local jurisdictions have secured 30.0% match funding.

Revitalize Iowa's Sound Economy (RISE)

City of Tiffin

The DOT Commission awarded a RISE Local Development grant of \$486,000, or up to 50.0% of the total RISE eligible cost, whichever is less, to the City of Tiffin. The grant will be used to assist in the grading and paving of Ireland Avenue, and constructing new roadway in the Tiffin Industrial Park.

City of Rock Valley



The DOT Commission awarded a RISE Immediate Opportunity grant of \$403,000, or up to 80.0% of the total RISE eligible cost, whichever is less, to the City of Rock Valley. The grant will be used to assist in the grading and paving of Eagle Avenue and Westview Drive, in order to provide access to the proposed site for APL Pallet's manufacturing plant. The grant is contingent upon the creation of 115 jobs within two years from the time the roads open.

City of Waukee (Default)

In 2001, the DOT Commission awarded a RISE Local Development grant of \$326,000 to the City of Waukee for construction of a new roadway along United States (U.S.) Highway 6. The roadway was to provide access to the Joe Brick Industrial and Business Park. In June 2003, the City realized the project area would not be developed in a manner consistent with the RISE Program. The grant was revoked, and the City repaid \$36,000, the amount expended for design costs.

City of Manning (Default)



In 1998, the DOT Commission awarded a RISE Immediate Opportunity grant of \$119,000 to the City of Manning for construction of a new roadway in the Manning Development Park. The award was contingent upon the creation of 40 new jobs at FenceMaster, Inc. Only 38 jobs were created, and the company went out of business. The grant was revoked, and the City is repaying a default settlement amount of \$6,000 by deducting equal amounts from the City's share of Road Use Tax Fund receipts in June and July.

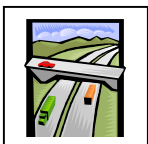
Transfer of Jurisdiction

City of Des Moines

The jurisdiction and ownership of a portion of Iowa Highway 296 has been transferred to the City of Des Moines. The proposed transfer covers the east half of the roadway for approximately 0.09 miles south of relocated Iowa Highway 5.

2005 Highway Accomplishment Program

Priority Corridors



The 2005 Highway Accomplishment Program was presented to the DOT Commission for review. Of the six priority corridor projects currently underway, the following four are completed or near completion:

- Iowa Highway 330 in central Iowa – complete
- Iowa Highway 5 south of Des Moines to Knoxville – complete
- U.S. Highway 151 from Cedar Rapids to Dubuque – to be completed this year
- Avenue of the Saints in southwest Iowa – to be completed this year

Iowa 32 – Southwest Arterial

Dubuque

Terry Duggan, Mayor of Dubuque, presented the proposed Iowa Highway 32 project. The project includes construction of a 6.1-mile four-lane, divided highway between U.S. Highway 61/151 and U.S. Highway 20. The roadway will connect the City's two major industrial parks and the Dubuque Regional Airport. The roadway will reduce traffic congestion on residential streets and provide an alternate route around U.S. Highway 20.

Project Cost

Phase I of the project is estimated to cost \$63.0 million, which includes purchase of right-of-way, engineering costs, archeological mitigation, and construction. The City of Dubuque has received funding commitments from the following sources:

- \$7.0 million from the Dubuque Metropolitan Area Transportation Study (DMATS).
- \$21.0 million from the DOT.
- \$1.9 million in federal funds to assist with preliminary engineering.
- \$20.0 million from the proposed federal Transportation Equity Bill.



Funding Sources

The City is working with the DOT to identify other sources of funding to secure the remaining \$13.1 million. The City has pledged 50.0% of the money. The project is pending passage of the federal Transportation Equity Bill and acquisition of additional funding.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Mary Beth Mellick (Ext. 18223)

RECREATIONAL TRAILS SUMMIT

Trails Summit



A Recreational Trails Summit was held in Des Moines on May 27. Congressman Leonard Boswell coordinated the meeting, and the following items were discussed:

- Congressman Boswell spoke briefly about the current federal Transportation Reauthorization Bill. The House and Senate have passed two separate bills and are currently appointing conferees to reconcile them. Both bills currently appropriate \$8.0 million to the Iowa Department of Transportation, local metropolitan planning organizations, and regional planning affiliations, of which 35.0% to 40.0% is earmarked for recreational trails maintenance and development.
- Former Congressman Neal Smith spoke briefly on the importance of recreational trails and provided some background information on trails that he assisted in developing.
- Representative Libby Jacobs gave a presentation on the Principal Riverwalk project. Phase I of the project will cost approximately \$25.0 million, of which Principal has committed \$10.0 million. Other contributions include: \$800,000 from the City of Des Moines, \$4.0 million from Vision Iowa, \$1.0 million from Jordan Creek Development, and \$4.7 to \$7.7 million in other private donations.
- Senator Dennis Black discussed the success of the Iowa recreational trails in use and the financial challenges regarding future development of trails due to the lack of State funding.

- Representative Geri Huser discussed the Central Iowa Pedestrian Roundtable. She talked about the importance of coordinating local government groups during the various stages of trail development.
- Other speakers represented the following interests: Iowa Department of Transportation, United States Army Corps of Engineers, Iowa Department of Natural Resources, Iowa Natural Heritage Foundation, Iowa Trails Council, Central Iowa Trails Association, Polk County Conservation Board, Marion County Conservation Board, City of Des Moines Parks and Recreation, Iowa Water Trails Association, Iowa Whitewater Coalition, and the Greater Des Moines Partnership.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Mary Beth Mellick (Ext. 18223) Debra Kozel (Ext. 16767)

STATE SOIL CONSERVATION COMMITTEE MEETING

Committee Meeting



The State Soil Conservation Committee met on June 3 in Des Moines and discussed the following items:

- Jody Kerns was introduced as the newest member to the Committee. Kerns is a tree farmer and lives in Edgewood, Iowa.
- Gerald Johnson discussed the annual tour that will be held in the northeast region of the State on July 29.
- Dennis Pate, Natural Resources Conservation Service (NRCS), informed the Committee that Director Leroy Brown has resigned and that a job search will be conducted for his replacement. Pate also reported that Iowa will be eligible for \$1.0 million from the federal Grasslands Reserve Program. The funds will be available for contracts and land easements.
- Eugene Tackle, Iowa State University, provided an update on global warming and the effects on weather and water quality in Iowa. Some of the items mentioned included:
 - Warmer temperatures in the winter months.
 - Warmer temperatures at night.
 - Longer growing seasons.
 - More soil moisture in the summer.
 - More intense rainfalls.
 - Higher streamflow and more flooding.
- Tracy Blackmer, Iowa Soybean Association, provided an update on agriculture and environmental performance.
- Bill Ehm, Department of Agriculture and Land Stewardship, discussed that 48 watershed projects had been reviewed to be eligible for federal money. Ehm also discussed that a proposed FY 2006 budget will be available for review at the next Committee meeting.



Next Meeting

The next meeting is scheduled for July 30.

More Information

Additional information is available from the LSA upon request. Additional information regarding the State Soil Conservation Committee is available at the following web site: <http://www.agriculture.state.ia.us/sccommittee.htm>.

STAFF CONTACT: Debra Kozel (Ext. 16767)

BOARD OF REGENTS MEETING**Regents Meeting**

The Board of Regents met on June 15 and 16 at Lakeside Laboratory on Lake Okoboji. Legislators in attendance on June 16 included: Senator Kibbie, Senator Johnson, and Representative Frevert. Significant agenda items included:

- Board Work Plan for 2004-2005.
- Operating Budgets for FY 2005 and Budget Adjustments for FY 2004. The total budget (restricted and unrestricted) budget for the Regent institutions for FY 2005 totals \$3.1 billion. The General Fund budget for all institutions totals \$1.7 billion, with \$590 million (33.9%) from State appropriations. As a part of this agenda item, the Board announced salary increases of 2.0% for the institution heads and a one-time salary increase of 2.0% (\$2,500) for Executive Director Nichols. The following salaries were discussed:
 - Presidents Skorton (University of Iowa) = \$293,250
 - President Geoffrey (Iowa State)= \$293,250
 - President Koob (University of Northern Iowa) = \$231,050
 - Superintendent Thurman (Iowa Braille and Sight Saving School)= \$102,800
 - Superintendent Prickett (Iowa School for the Deaf)= \$112,200
- FY 2005 Anticipated Capital Improvements
- Committee Reports from the Economic Development, Investment, Education, and Human Resources Committees.

Next Meeting

The next meeting of the Board is scheduled for August 3 and 4 at the Sioux City Convention Center.

More Information

Additional information regarding this meeting, including the full text of agenda docket items, is available on the Board's web site at: <http://www2.state.ia.us/regents/Meetings/DocketMemos/04Memos/jun04/june2004agenda.htm>

STAFF CONTACT: Mary Shipman (Ext. 14617)

IOWA COMMUNICATIONS NETWORK – AUDIT REPORT**Audit Report**

The Fiscal Services Division of the LSA received the FY 2003 Auditor's Report on the Iowa Communications Network (ICN) on May 26.

Budget Highlights

The following is a budgetary overview from FY 2003:

- The ICN's total net assets for FY 2003 were \$46.2 million, an increase of \$5.8 million compared to FY 2002. The increase is primarily due to the acquisition

and construction of capital assets, a decrease in depreciation expenses, and the retirement of capital debt.

- The ICN's sales for FY 2003 were up approximately 0.5%, at \$32.0 million compared to \$31.8 million for FY 2002.
- The ICN's largest individual expense was depreciation, which accounted for 25.5% of all expenses.
- The ICN's investment in capital assets as of June 30, 2003, was \$168.6 million, with accumulated depreciation of \$109.3 million, leaving a net book value of \$59.3 million.
- As of June 30, 2003, the ICN had \$47.0 million in certificates of participation outstanding, compared to \$57.0 million on June 30, 2002.
- The FY 2004 General Fund appropriation to the ICN was decreased by \$500,000, for a total General Fund appropriation of \$500,000.
- In FY 2003, the ICN operating revenues were \$32.0 million, including \$1.0 million in General Funds to operate video. The ICN delivered 284,000 hours of full-motion, interactive video. Since 1993, the ICN has delivered more than 1.8 million hours of video.

Non-Compliance



The ICN had two areas of non-compliance noted in the FY 2003 Audit Report, including:

- **Physical Inventory of Capital Assets** – An inventory needs to be conducted at least once every two years. An additional \$232,000 in capital assets was reported on the Access database, which is used to track capital assets. The ICN recognized the importance of doing a physical inventory and is in the process of conducting an asset inventory scheduled for completion by the end of FY 2004. The response was accepted.
- **Maintaining an Accurate Inventory List** – Nine of 35 items did not agree with the quantity reported on the ICN records, resulting in a net overstatement of \$11,000. This consisted of three items where the count was more than reported and six items where the count was less than what was reported. Two of 10 items did not agree with the price reported, resulting in a net overstatement of \$574. This consisted of one item where the invoice price was greater than what was reported and one item where the price was less than what was reported. The ICN recognized the importance of keeping an accurate inventory list and will perform annual year-end inventory accounts to reconcile this. The response was accepted.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

IOWA SHEEP AND WOOL PROMOTION BOARD – AUDIT REPORT

Audit Report



The State Auditor issued the FY 2003 Audit Report for the Iowa Sheep and Wool Promotion Board on March 23. The Fiscal Services Division of the LSA received the report on June 8. The Report included three reportable conditions:

Segregation of Duties

The Board has one employee that is authorized to approve refund payments, expenditures, prepare and sign checks, and post all accounting transactions. The recommendation was that the Board should review the operating procedures to obtain maximum internal controls. The Board has implemented procedures to address this concern.

Tax Exempt Status

The Board did not meet the requirements for federal tax-exempt status. The recommendation was that the Board should file the appropriate forms and pay the fee to the Internal Revenue Service. The Board has submitted the appropriate forms and has obtained tax-exempt status.

Board Meetings**More Information**

The Board is required to hold a meeting every three months; however, no meeting was held during the second quarter of the year. The recommendation was that the Board should meet every quarter. The Board agreed to hold quarterly meetings.

Additional information is available from the LSA upon request.

STAFF CONTACT: Debra Kozel (Ext. 16767)

This document can be found on the LSA web site:
<http://staffweb.legis.state.ia.us/lfb/fupdate/fupdate.htm>