



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834 Facsimile (515) 281-6518

NEWS RELEASE

Contact: Ernest Ruben
515/281-5834

FOR RELEASE

July 17, 2023

Auditor of State Rob Sand today released an agreed-upon procedures report on the County Agricultural Extension Districts for the period July 1, 2020 through June 30, 2021. The agreed-upon procedures engagement was designed to focus on the financial processes of the County Agricultural Extension Districts and compliance with certain Code of Iowa requirements.

Chapter 176A of the Code of Iowa establishes a County Agricultural Extension District in each of Iowa's 99 counties for the purpose of disseminating useful and practical information on subjects relating to agriculture, home economics, and community and economic development. The work of the Extension Districts is performed in cooperation with Iowa State University of Science and Technology and the United States Department of Agriculture as provided in the Federal Smith-Lever Act. They also collect, deposit, disburse and account for all taxes, fees and other monies paid to the County Agricultural Extension Districts.

AUDIT FINDINGS:

Sand reported seventeen findings pertaining to the County Agricultural Extension Districts. The findings address a lack of segregation of duties in the various offices and lack of controls over cash receipts, cash disbursements and financial reporting. Sand also reported findings over certain compliance aspects of the County Agricultural Extension Districts. Sand provided County Agricultural Extension District officials with recommendations to address each of the findings.

Sixteen of the seventeen findings discussed above are repeated from the prior year. County Agricultural Extension District officials have a fiduciary responsibility to provide oversight of the Extension District's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

A copy of the agreed-upon procedures report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State.](#)

###

COUNTY AGRICULTURAL EXTENSION DISTRICTS

**AUDITOR OF STATE'S INDEPENDENT REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
JULY 1, 2020 THROUGH JUNE 30, 2021**

County Agricultural Extension Districts



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834 Facsimile (515) 281-6518

June 15, 2023

Iowa State University Extension and Outreach and each County Agricultural Extension District
Ames, Iowa

To ISU Extension and Outreach and Members of the County Agricultural Extension District
Councils:

I am pleased to submit to you this agreed-upon procedures report for the County Agricultural Extension Districts for the period July 1, 2020 through June 30, 2021. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of the County Agricultural Extension Districts throughout the agreed-upon procedures engagement. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834 Facsimile (515) 281-6518

Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To ISU Extension and Outreach and each County Agricultural Extension District:

We have performed the procedures below, which were agreed to by ISU Extension and Outreach for the period July 1, 2020 through June 30, 2021. The 100 County Agricultural Extension Districts were formed pursuant to the provisions of Chapter 176A of the Code of Iowa. The procedures performed focused on the financial processes of the Extension Districts and compliance with certain Code of Iowa requirements.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. The ISU Extension and Outreach has agreed to and acknowledged the procedures performed are appropriate to meet the intended purpose to report recommendations pertaining to selected accounting records and related information of each County Agricultural Extension District (Extension District) including each District's compliance with certain Code of Iowa requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purpose.

The procedures we performed are summarized as follows:

- a. We observed selected Extension District Council meeting minutes for compliance with Chapters 21 and 176A.14 of the Code of Iowa.
- b. We obtained an understanding of the Extension District's internal controls to determine if proper control procedures are in place and incompatible duties, from a control standpoint, are not performed by the same employee.
- c. We observed surety bond coverage for compliance with Chapter 174A.14(5) of the Code of Iowa.
- d. We obtained and observed financial reports and selected bank reconciliations to determine whether the bank balances properly reconcile to the general ledger account balances and the financial reports.
- e. We observed check images to determine both front and back are received and retained per Chapter 554D.114(5) of the Code of Iowa.
- f. We scanned depository resolutions, investment policies and reporting of unclaimed property to the State of Iowa to determine compliance with Chapters 12C.2, 12B.10B and 556.1(12) of the Code of Iowa.
- g. We scanned for the existence of agency funds held by the Extension District on behalf of a separate legal entity and determined whether the fund has been approved by the Extension District Council.
- h. We determined 4H Clubs were reported in the Extension District accounting system.
- i. We reconciled the Extension District tax receipts with the County Treasurer's tax record.
- j. We obtained receipt ledgers and scanned for and observed any unusual receipts.

- k. We traced selected disbursements to proper approval, adequate supporting documentation, accurate accounting and compliance with the public purpose criteria established by Article III, Section 31 of the Constitution of the State of Iowa.
- l. We traced selected payroll and related transactions to proper authorization and accurate accounting and determined whether payroll was proper.
- m. We observed the annual certified budget for proper authorization, certification and timely amendment.
- n. We observed evidence of proper publication of the statement of receipts and expenditures as required per Chapter 176A.8(14).
- o. We observed the Extension District's calculation of the ending operating fund balance for compliance with Chapter 176A.8(13).

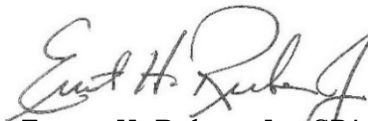
Based on the performance of the procedures described above, we identified findings and recommendations for each of the 100 Extension Districts. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of non-compliance were not noted during the performance of the specific procedures listed above.

We were engaged by Iowa State University Extension and Outreach to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standard for attestation engagement contained in Government Auditing Standards, issue by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the specific accounting records and related information of the Extension Districts including compliance with specific Code of Iowa requirements for the period July 1, 2020 through June 30, 2021. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the ISU Extension and Outreach and the 100 Extension Districts and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed upon procedures engagement.

The purpose of this report is to report certain agreed-upon procedures and the resulting findings and recommendations pertaining to selected accounting records and related information including compliance with certain Code of Iowa requirements of the 100 Extension Districts. This report is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa State University Extension and Outreach and the Extension Districts during the course of our agreed-upon procedures engagement. Should you have questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.


Ernest H. Ruben, Jr., CPA
Deputy Auditor of State

June 15, 2023

County Agricultural Extension Districts

Detailed Findings and Recommendations

For the Period July 1, 2020 through June 30, 2021

- (A) Segregation of Duties – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of County Agricultural Extension District (Extension District) financial statements.

The following procedures or compensating controls have not been implemented in certain Extension Districts. Generally, one or two individuals may have control over the following functions:

- (1) Cash
 - (a) Handling, recording, and reconciling.
 - (b) Petty Cash is assigned to more than one person.
- (2) Receipts
 - (a) Opening mail, collecting, depositing, and recording.
 - (b) Mail is not opened by someone who does not have access to accounting records.
- (3) Disbursements
 - (a) Check writing, recording and approval.
 - (b) All elected Council Members are authorized check signers.
- (4) Financial Reporting - Bank accounts are not reconciled by someone who does not sign checks, handle cash, and record cash receipts.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, each Extension District should review the operating procedures of their office to obtain the maximum internal control possible under the circumstances. The office should utilize current personnel including Council Members to provide additional control through review of financial transactions, reconciliations, and reports. Such reviews should be performed by independent persons and should be documented by the signature or initials of the reviewer and the date of the review. Additionally, the petty cash fund should be assigned to one individual for additional control.

County Agricultural Extension Districts

Detailed Findings and Recommendations

For the Period July 1, 2020 through June 30, 2021

- (B) Segregation of Duties Log – ISU Extension and Outreach Fiscal Policy and Procedures, Section 3.1 requires an unannounced independent review to be performed over the internal control log at least bi-monthly. Evidence of the independent review is to be documented on the internal control log with a date and signature of the reviewer.

The following findings were identified related to the above policy:

- (1) Segregation of Duties Log was prepared but there was no evidence of review or no evidence the independent review was timely.
- (2) Segregation of Duties Log was not prepared at least bi-monthly.

Recommendation – The Extension Districts should ensure the District has implemented the Iowa State University Extension and Outreach Policies and Procedures.

- (C) Bank Reconciliations – The following items were noted in certain Extension Districts:

- (1) A bank reconciliation is prepared monthly, however, there is no evidence of independent review or no evidence the independent review was timely.
- (2) A bank reconciliation is prepared monthly however, variances between book balance and bank balance are not investigated and resolved.
- (3) A bank reconciliation is prepared monthly however, petty cash fund amounts are not properly included in the bank reconciliation.

Recommendation – An independent person should review the bank reconciliations and document their review by signing or initialing and dating the monthly reconciliations. In addition, reconciliations should include all cash accounts and all variances between book balance and bank balance should be investigated and resolved timely.

- (D) Payroll – The following procedures or compensating controls have not been implemented:

- (1) The gross hourly wages and salaries were approved in the council meeting minutes as a percentage increase or dollar increase. The actual hourly wage or salary was not documented in the approved minutes.
- (2) Documentation was not available to support authorized pay rates for employees.
- (3) Employee timesheets were not reviewed and approved by a supervisor.
- (4) Salaried employees are not required to prepare and submit a timesheet.
- (5) One employee traced was paid an hourly rate which was not properly approved.

Recommendation – All pay rates should be reviewed and approved by the District Council. Hourly and salary wage rates and increases should be adequately documented as an approved rate or salary not just a percentage increase. The Extension District should review and update payroll policies and procedures to ensure all timesheets are reviewed and approved timely. Review and approval of employee timesheets should be documented by the signature or initials of the supervisor and the date of the approval.

County Agricultural Extension Districts

Detailed Findings and Recommendations

For the Period July 1, 2020 through June 30, 2021

- (E) Initial Mail Listing – An initial mail listing is not prepared and compared to deposits by an independent person at least on a test basis.

Recommendation – A listing of all cash and a random listing of checks received should be prepared by the mail opener. The listing should be compared to deposits by an independent person at least on a test basis. The reviewer should evidence their review by initialing or signing and dating the listing.

- (F) Voided Receipts – A report of voided receipts is not maintained and reviewed by an independent person.

Recommendation – A report of voided receipts should be maintained and reviewed by an independent person.

- (G) Depository Resolution – The following items were noted in certain Extension Districts:

- (1) A depository resolution has not been adopted by the Extension District per Iowa Code Chapter 176A.8 (11) or was not correctly adopted.
- (2) During fiscal year ended June 30, 2021, the depository balance exceeded the maximum amount authorized by the adopted resolution.

Recommendation – The Extension District should adopt a written depository resolution which establishes the maximum deposit amounts as required by Chapter 12C.2 of the Code of Iowa. The depository resolution should be reviewed annually and updated as needed.

- (H) Untimely Deposits – Deposits were not made timely (within 10 days of receipt).

Recommendation – Iowa State University should work with the Extension Districts to establish procedures to ensure receipts are deposited timely.

- (I) 4-H Club Accounts – All 4-H Club accounts have not been turned over to the Extension District.

Recommendation – In accordance with the Iowa State University Extension and Outreach policy, Iowa Code 12C.1 and 176A, and to strengthen internal control and increase operating efficiencies, the financial transactions of the 4-H club separate accounts should be integrated with the County Extension's account records under the Extension District's EIN. The financial activity should be included in the County Extension's accounting records, monthly financial reports, and the annual financial reports.

County Agricultural Extension Districts

Detailed Findings and Recommendations

For the Period July 1, 2020 through June 30, 2021

(J) Extension Council Meeting Minutes – The following procedures have not been implemented:

- (1) Meeting minutes were not properly signed per Iowa Code Chapter 176A.14(3).
- (2) Meeting minutes did not include sufficient information to indicate the vote of each member per Iowa Code Chapter 21.3.
- (3) Meeting minutes did not include a listing of disbursements approved by the extension council per Iowa Code Chapter 176A.8(11).

Recommendation – Chapter 176A.14(3) requires minutes of all Extension Council meetings to be properly signed. Additionally, all minutes should indicate the vote of each Council Member present. Meeting minutes should include a listing of claims for approval.

(K) Disbursements – The following findings related to certain disbursements were identified:

- (1) Disbursements included sales tax, late fees or bank service charges.
- (2) Disbursements were not supported by original invoice or other supporting documentation.
- (3) Invoices or other supporting documentation were not cancelled to prevent reuse.

Recommendation – Iowa State University Extension and Outreach should work with offices to establish policies and procedures to ensure all payments are reviewed to ensure they are adequately supported and approved by Council. Additionally, procedures should be established to ensure sales tax, late fees or bank service charges are not incurred.

(L) Unclaimed Property – Chapter 556.11 of the Code of Iowa requires each Extension District to report and remit outstanding obligations, including checks, held for more than two years, to the Office of Treasurer of State annually. The Extension District did not remit checks which were outstanding for more than two years.

Recommendation – All checks outstanding for more than two years should be submitted to the Office of Treasure of State annually.

(M) Bank Statements – The Extension Council does not receive an image of the front and back of each cancelled check with the bank statements as required by Chapter 554D.114(5) of the Code of Iowa.

Recommendation – Per the Code of Iowa Chapter 554D.114(5) electronically retained check images need to be retained and received with the bank statements. The Extension Council should establish procedures to ensure both sides are obtained and retained.

County Agricultural Extension Districts

Detailed Findings and Recommendations

For the Period July 1, 2020 through June 30, 2021

- (N) Budgets – Chapter 176A.8 of the Code of Iowa authorizes the Extension District Council to prepare annually before March 15, a budget for the fiscal year in accordance with Chapter 24 of the Code of Iowa and to certify the budget to the county board of supervisors of the county of their extension district.

The following finding was identified at certain Extension Districts:

- 1) For the fiscal year 2021 budget, proof of publication of the notice of public hearing was not maintained and available to determine compliance with Iowa Code Chapter 24.9 or proof of publication of the notice of public hearing was maintained, however the publication date was more than 20 days in advance of the public hearing.

Recommendation – The Extension District should maintain proof of publication of the notice of public hearing and ensure the publication of the notice of public hearing is no less than 10 and no more than 20 days in advance of the public hearing.

- (O) Gift Cards – Gift card purchases were approved by the Extension District for use as 4-H prizes or miscellaneous awards, however, the Extension District did not maintain a gift card policy addressing procedures to track and inventory gift card purchases. In addition, the use of gift cards was not supported by documentation showing the recipient received the card.

Recommendation – The Extension District should develop a gift card policy which includes procedures to require an accounting of all gift card purchases and an acknowledgement from the gift card recipient to ensure the card was provided to the proper person.

- (P) Agency Funds – Certain funds identified as agency funds are not for legally separate entities and therefore are Extension District funds.

Recommendation – Extension funds held in separate accounts identified as agency fund accounts should be closed and transferred to an operating account.

County Agricultural Extension Districts

Detailed Findings and Recommendations

For the Period July 1, 2020 through June 30, 2021

- (Q) Questionable Disbursements – Certain disbursements we believe may not meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979 since the public benefits to be derived have not been clearly documented were noted. These disbursements, paid by the Extension District, are detailed as follows:

District	Paid to	Purpose	Amount
Adair	Multiple	Multiple lunch meetings	\$ 112
Cass	Casey's	Council member meals	41
Cerro Gordo	Rib Crib	Council appreciation meals	199
Clarke	Timber Ridge County Market	Council appreciation meals	30
Crawford	LuAnn Langel	Funeral flowers	47
Guthrie	El Adobe Restaurant	Staff regional meeting	12
Shelby	Employees	Employee bonus	2,250
Wapello	Dominos	Livestock clinic meal	111
Wapello	Bubba Q's	Catering for leaders meeting	290
Wapello	Warehouse Barbecue Co and Brewhouse	Regional coordinator meeting meals	92

According to the opinion, it is possible for such disbursements to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin.

Recommendation – The Extension District Council should determine and document the public purpose served by these disbursements before authorizing any further payments. If this practice is continued, the County Extension District should establish written policies and procedures, including the requirements for proper documentation.

Report of Recommendations
County Agricultural Extension Districts

Staff

This engagement was performed by:

Ernest H. Ruben, Jr., CPA, Deputy
Suzanne R. Dahlstrom, CPA, Manager
Priscilla M. Ruiz Torres, Staff Auditor

Other individuals who participated in the engagement include:

Tiffany M. Ainger, CPA, Manager
Pamela J. Bormann, CPA, Manager
Gwen D. Fangman, CPA, Manager
Lesley R. Geary, CPA, Manager
Cole L. Hocker, CPA, Manager
Tammy A. Hollingsworth, CIA, Manager
Janet K. Mortvedt, CPA, Manager
Deborah J. Moser, CPA, Manager
Ryan J. Pithan, CPA, Manager
Katherine L. Rupp, CPA, Manager
Jennifer L. Wall, CPA, Manager
Anthony M. Heibult, Senior Auditor II
Karen J. Kibbe, Senior Auditor II

Appendix

Appendix A

County Agricultural Extension Districts

Matrix of Findings

For the Period July 1, 2020 through June 30, 2021

The following comment items correspond to the conditions noted in the detailed findings and recommendations section of this report. The purpose of this summary is to identify the County Agricultural Extension Districts the specific items relate to (designated by an "X").

County Name	County		A1a	A1b	A2a	A2b	A3a	A3b	A4	B1	B2	C1	C2	C3	D1	D2	D3	D4	D5	E	
	Number																				
Adair	1			X					X	X											X
Adams	2									X											
Allamakee	3	X		X								X			X						
Appanoose	4										X				X						
Audubon	5																				
Benton	6			X	X				X												
Black Hawk	7								X		X										X
Boone	8			X	X										X						
Bremer	9	X		X	X						X				X						
Buchanan	10			X						X		X					X				
Buena Vista	11										X										
Butler	12										X										
Calhoun	13	X	X		X				X												
Carroll	14			X	X				X		X										
Cass	15			X	X	X					X				X						
Cedar	16			X	X	X															
Cerro Gordo	17		X						X	X	X	X			X						
Cherokee	18	X			X				X		X	X			X						
Chickasaw	19											X			X						
Clarke	20								X			X			X						X
Clay	21									X		X			X						
Clayton	22			X						X		X									
Clinton	23		X	X	X				X	X		X									
Crawford	24				X				X			X									
Dallas	25											X									
Davis	26								X	X		X									X
Decatur	27											X									
Delaware	28								X		X	X			X		X				X
Des Moines	29			X					X			X			X						X
Dickinson	30			X	X					X		X									
Dubuque	31		X						X		X	X				X					
Emmet	32										X	X									
Fayette	33																				
Floyd	34		X	X	X				X			X		X	X		X				

County Name	County																	
	Number	F	G1	G2	H	I	J1	J2	J3	K1	K2	K3	L	M	N	O	P	Q
Adair	1									X								X
Adams	2																	
Allamakee	3			X												X		
Appanoose	4	X																
Audubon	5																	
Benton	6												X					
Black Hawk	7												X					
Boone	8	X														X		
Bremer	9									X				X				
Buchanan	10		X		X		X						X	X		X		
Buena Vista	11				X					X	X			X		X		
Butler	12													X				
Calhoun	13																	
Carroll	14									X								
Cass	15									X			X					X
Cedar	16			X			X	X						X				
Cerro Gordo	17									X	X							X
Cherokee	18									X	X			X				
Chickasaw	19							X					X	X				
Clarke	20													X				X
Clay	21									X				X				
Clayton	22													X		X		
Clinton	23									X								
Crawford	24									X						X		X
Dallas	25																	
Davis	26									X								
Decatur	27													X	X			
Delaware	28															X		
Des Moines	29		X	X														
Dickinson	30									X								
Dubuque	31															X		
Emmet	32												X					
Fayette	33																	
Floyd	34			X			X			X				X				

Appendix A

County Agricultural Extension Districts

Matrix of Findings

For the Period July 1, 2020 through June 30, 2021

The following comment items correspond to the conditions noted in the detailed findings and recommendations section of this report. The purpose of this summary is to identify the County Agricultural Extension Districts the specific items relate to (designated by an "X").

County Name	County	A1a	A1b	A2a	A2b	A3a	A3b	A4	B1	B2	C1	C2	C3	D1	D2	D3	D4	D5	E
	Number																		
Franklin	35	X		X	X			X	X										
Fremont	36			X				X		X	X								X
Greene	37			X							X								
Grundy	38										X								
Guthrie	39									X	X								
Hamilton	40										X								
Hancock	41	X		X	X					X				X					
Hardin	42										X								
Harrison	43			X	X				X		X			X					
Henry	44			X															X
Howard	45			X						X									
Humboldt	46								X					X					
Ida	47			X					X		X			X					
Iowa	48			X															X
Jackson	49									X	X			X		X			
Jasper	50																		
Jefferson	51			X	X						X								
Johnson	52																		X
Jones	53			X							X								
Keokuk	54			X	X														
Kossuth	55								X		X								
Lee	56										X								
Linn	57										X								
Louisa	58																		
Lucas	59							X	X		X								
Lyon	60			X							X			X					
Madison	61		X		X			X						X					
Mahaska	62								X		X								
Marion	63		X								X								X
Marshall	64									X	X			X					X
Mills	65			X					X	X	X								

County Name	County	F	G1	G2	H	I	J1	J2	J3	K1	K2	K3	L	M	N	O	P	Q
	Number																	
Franklin	35																	
Fremont	36																	
Greene	37																	
Grundy	38																	
Guthrie	39					X				X								X
Hamilton	40												X					
Hancock	41																	
Hardin	42						X											
Harrison	43													X				
Henry	44															X		
Howard	45																	
Humboldt	46					X												
Ida	47					X		X		X	X							
Iowa	48																	
Jackson	49							X										
Jasper	50									X						X		
Jefferson	51																	
Johnson	52												X					
Jones	53																	
Keokuk	54																	
Kossuth	55																	
Lee	56		X							X						X		
Linn	57		X			X												
Louisa	58																	
Lucas	59																	
Lyon	60																	
Madison	61									X	X					X		
Mahaska	62																	
Marion	63									X			X					
Marshall	64					X				X		X					X	
Mills	65																	

Appendix A

County Agricultural Extension Districts

Matrix of Findings

For the Period July 1, 2020 through June 30, 2021

The following comment items correspond to the conditions noted in the detailed findings and recommendations section of this report. The purpose of this summary is to identify the County Agricultural Extension Districts the specific items relate to (designated by an "X").

County Name	County	A1a	A1b	A2a	A2b	A3a	A3b	A4	B1	B2	C1	C2	C3	D1	D2	D3	D4	D5	E
	Number																		
Mitchell	66		X	X	X			X			X			X					
Monona	67	X		X	X				X		X	X		X		X			
Monroe	68			X	X				X	X	X	X		X	X				
Montgomery	69			X	X						X			X					
Muscatine	70								X		X								
O'Brien	71			X	X														
Osceola	72			X										X					
Page	73								X										
Palo Alto	74	X		X						X	X					X			
Plymouth	75							X			X			X					
Pocahontas	76			X	X			X								X			
Polk	77													X					
Pottawattamie East	78			X					X		X			X					
Pottawattamie West	78								X		X			X					
Poweshiek	79			X															
Ringgold	80			X							X								
Sac	81			X						X				X					
Scott	82									X	X								X
Shelby	83										X					X			
Sioux	84			X	X				X		X			X					
Story	85									X									
Tama	86										X								
Taylor	87		X	X							X								
Union	88			X				X			X								X
Van Buren	89	X		X	X	X			X										
Wapello	90			X	X	X		X	X	X		X							
Warren	91			X										X					
Washington	92			X	X		X												X
Wayne	93										X								X
Webster	94										X								
Winnebago	95								X		X			X				X	
Winneshiek	96			X							X								
Woodbury	97	X		X							X			X					
Worth	98		X	X	X					X	X						X		
Wright	99			X	X				X		X			X					

County Name	County	F	G1	G2	H	I	J1	J2	J3	K1	K2	K3	L	M	N	O	P	Q
	Number																	
Mitchell	66									X								
Monona	67				X					X			X	X		X		
Monroe	68					X		X								X		
Montgomery	69																	
Muscatine	70												X			X		
O'Brien	71			X						X								
Osceola	72																	
Page	73																	
Palo Alto	74									X								
Plymouth	75									X	X							
Pocahontas	76									X								
Polk	77												X			X		
Pottawattamie East	78									X	X							
Pottawattamie West	78																	
Poweshiek	79																	
Ringgold	80							X										
Sac	81																	
Scott	82									X						X		
Shelby	83									X				X		X		X
Sioux	84													X				
Story	85												X					
Tama	86									X	X							
Taylor	87																	
Union	88																	
Van Buren	89																	
Wapello	90									X			X	X				X
Warren	91								X		X		X					
Washington	92			X									X					
Wayne	93																	
Webster	94																	
Winnebago	95		X					X										
Winneshiek	96																	
Woodbury	97									X				X				
Worth	98									X								
Wright	99									X								