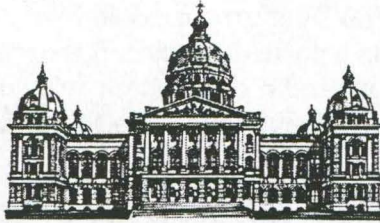


[
1.62
4
6

Privatization in
Iowa government

Iowa Legislative Fiscal Bureau



Dennis Prouty
(515) 281-5279
FAX 281-8451

CITIZEN
State Capitol
Des Moines, IA 50319
August 6, 1996

Privatization in Iowa Government

ISSUE

Over the past several years the Executive Branch has privatized several functions and is considering other functions for privatization. Contracts for personal services have also been increasing each year since FY 1992. Some of these outsource activities are related to privatization. Other reasons for outsourcing include agencies avoiding the FTE position limitation or filling temporary or "expert skill" positions.

AFFECTED AGENCIES

All Executive Branch Agencies

CODE AUTHORITY

The Code of Iowa does not prohibit the Executive Branch from privatizing functions the General Assembly has funded and authorized as activities of State agencies. It does not require the Executive Branch to submit planned privatizations or outsourcings to the General Assembly for review.

BACKGROUND

Privatization

A broad definition of privatization is the transfer of service functions from public to private ownership or control.

The common privatization in Iowa State government is a situation where a State agency turns over an activity it formerly provided and had employed staff to conduct the activity. Recent examples include privatization of rest area maintenance along the interstate highways and the privatization of the retail liquor industry. In both instances, the departments had employees that provided services and turned control of the functions over to the private sector.

Depending on the scope of the definition utilized, many activities of State government in Iowa have been privatized. Numerous agencies contract for services for which the requirement, funding, and authority are provided by the General Assembly. The

Department of Economic Development hires consulting firms to prepare major advertising campaigns for tourism in Iowa. The Department could hire staff to develop the campaigns, but chooses to use companies that have particular skills in that area. At other times a program is a pilot project or of limited duration, and a department will contract for the service rather than hire an employee, knowing the individual would have to be laid off at the end of the project.

After a limited literature review of other states' experiences related to privatization the following three themes were identified as relevant for consideration in State privatization efforts.

- Why privatize?
- Criteria for privatization.
- Responsibilities after privatization.

See **Attachment A** for more details in each of these specific areas.

As noted above, a personal services contract could be considered privatization when a function formerly performed by an agency is contracted to a private individual or firm. Not all personal services contracts fall into this category, however. Some personal services contracts are used to avoid the General Assembly's FTE position limitation or to provide technical expertise not available in an agency or not needed on a permanent basis.

Personal Services Contracts

A personal services contract exists when a private entity agrees to provide a specified service for a State agency for a specified price. A personal services contract may be with a partnership, firm, or corporation, but in most cases is with an individual.

One reason often cited by agencies for establishing personal services contracts is to overcome the FTE position limitation established by the General Assembly and hiring limitations established by the Executive Branch. To avoid the restrictions placed upon agencies in hiring personnel, contracting has become a method of providing required services.

A Full-Time Equivalent Employee (FTE) is equal to 2,080 hours of work per year, calculated by multiplying 52 weeks/year by 40 hours/week. The FTE position count is the traditional method of determining the number of employees an agency is allowed in a fiscal year. The General Assembly appropriates a certain amount of money and a certain number of FTE positions to each agency each fiscal year.

The FTE positions listed in an appropriations bill are usually stated as a maximum number of employees an agency is allowed. Section 8.36A, Code of Iowa, specifies the number of filled positions may exceed the number of FTE positions during parts of the year to compensate for time periods when the number of filled positions is below the authorized level. Several issues related to the implementation of the FTE positions limitation by Executive Branch Agencies are listed below:

- Currently there is no direct oversight to monitor compliance and enforce the limitation.
- There are no penalties for not meeting the target.
- The FTE positions limitation is not interpreted the same by all agencies. The Department of Management has required agencies to not fill more positions than the

number of FTE positions authorized, even though the Code of Iowa would allow more positions at one time of the year if less positions are filled during other parts of the fiscal year.

- Only those funds directly appropriated by the General Assembly have the number of FTE positions stated in a bill. Non-appropriated FTE positions have no restrictions imposed by legislation.
- Many agencies simply employ outside services to avoid the FTE positions limitation restriction.

CURRENT SITUATION

The following are Iowa government agencies that have experience with privatization efforts and are considering additional opportunities.

Past Large Privatization Efforts

An informal survey of State agencies conducted just prior to the 1996 Legislative Session indicated eight agencies have entered into formal privatization agreements on a relatively large scale. Information provided by these agencies concerning privatization agreements has been included as **Attachment B**. The State agencies are:

- College Student Aid Commission
- Department of Commerce
- Department of General Services
- Department of Human Services
- Board of Regents
- Department of Revenue and Finance
- Department of Transportation
- Iowa Veterans Home

Rejected Privatization Efforts

Four agencies have reviewed various privatization opportunities, but ultimately elected not to privatize these functions. (See **Attachment C**) Reasons for this include:

- The cost of outsourcing was greater than in-house provision of services.
- Requests for Proposals were issued and the bid was awarded to the Department of General Services.
- Vendors showed little interest.
- Service requirements were not timely.
- No private service provider was located.

The departments that have the largest total dollar amount of contracts for FY 1996 - General Funds are:

- Department of Human Services - \$27.5 million
- Department of Economic Development - \$5.9 million
- Department of Education - \$1.8 million
- Department of Corrections - \$1.7 million
- Department of Transportation (non-construction contracts) - \$1.1 million

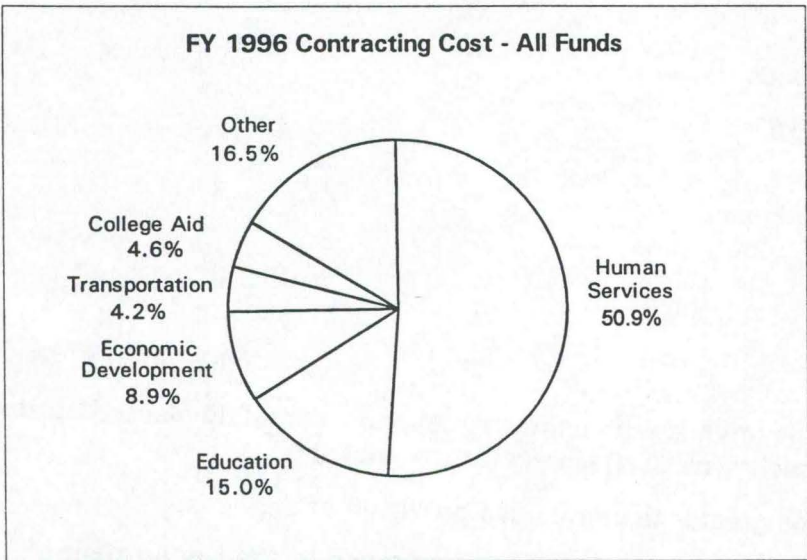
Largest Contracting Agencies in State Government

The Department of Human Services (DHS) contracts for the largest dollar amount of personal services in State Government. The table below lists the dollar amount (in millions) of DHS contracts by year.

Amount of DHS Contracts - FY 1995 to FY 1996
Dollars in Millions

DHS Contracts	FY 1995 \$33.5	FY 1996 \$40.8
---------------	-------------------	-------------------

The chart below shows the percentage of the total dollar amount of FY 1996 personal services contracts by agency. As discussed above, the major contracting agency is the DHS, followed by the Department of Education, the Department of Economic Development, the College Aid Commission, and the Department of Transportation. These agencies have contracted at least \$2.0 million in FY 1996.



Another measure of contracting activity is the total number of contracts let. For the FY 1995 and FY 1996 period, the Department of Human Services had the largest number of contracts with 1,636, and the Department of Education second with 575. However, over the same time period, the dollar volume of contracts let by the DHS totaled \$74.3 million, while Department of Education contracts totaled \$3.4 million.

Personal Services Database

The Legislative Fiscal Bureau began tracking contracts for personal services in FY 1994. Included in the database are:

- Department name
- Program name
- Contractor name
- Contract services provided
- Funding by source
- Reason given for contracting
- Whether contract was included in departmental budget request
- Hours of service contracted

See **Attachment J** for a sample of the database.

ALTERNATIVES

The General Assembly may wish to consider the following:

- Require the Executive Branch to provide information related to planned privatization of government services or activities for review and comment. This could be similar to the Administrative Rules Review Process, allowing for a period of comment and a delay in the implementation until the General Assembly has an opportunity to consider the impact of the proposal.
- Require a cost analysis of any proposed privatization effort prior to implementation to be presented to the Department of Management and the Legislative Fiscal Bureau for review and comment.
- Establish a Joint Executive/Legislative Taskforce that would review any proposals to privatize government services and activities.
- Establish a review process for significant new personal services contracts, especially those replacing former or existing staff. This would provide for monitoring the elimination of FTE positions and staff being replaced by contracted services.

STAFF CONTACT: Douglas Wulf (Ext. 13250) Glen Dickinson (Ext. 14616) Larry Sigel (Ext. 16764)

Why Privatize?

Budgetary shortfalls have induced administrators on both state and local levels to consider privatization as a means to avoid higher taxes or large cuts in services. The Kansas Council on Privatization did a survey of Kansas state agencies and found the following reasons that agencies utilize outsourcing and privatize functions as a method of providing services:

- Inability to justify in-house staffing for specialized expertise or technical skills.
- Lack of FTE positions available to the agency.
- Need to provide faster, more accessible services to clients or increase convenience for clients.
- Need to stabilize workloads and number of employees during high and low volume seasons.
- Decision or preference of an agency's board of directors or chief executive officer.
- Skills or expertise not available in the public sector.
- Magnitude of agency workload.
- Cost-saving measure.
- State salaries are not competitive to recruit and retain qualified staff.
- Need to complement skills and expertise of existing staff.
- Need to free agency staff of mundane, routine, time consuming duties and utilize staff for higher-level responsibilities.
- Need for short-term or part-time staffing.
- Greater responsiveness of the private sector to changing demands and requirements.

Criteria for Privatization

In its Final Report the Michigan Public-Private Partnership Commission identified 15 criteria for making privatization determinations.

- Ability to specify the requirements of the service in advance of production.
- Ability to switch from one producer to another without serious disruption in service delivery.
- Achievement of tangible benefits, such as operating or capital cost savings, higher quality services, providing services not otherwise available, risk sharing, shorter implementation time, and solving political problems.
- Accountability in terms of process or outcome.

- Availability or potential availability of competitive private sector producers.
- Characteristics of the activity (those concerning policy management, regulation, objectives related to equity, discrimination, stability of services, and social cohesion).
- Continuing need (if a program is not needed, it should be eliminated).
- Control of program or activity (necessary participation of the universities, State Board of Education, and the Legislature).
- Costs of resuming government production if privatization or elimination options do not materialize as planned.
- Independence between the nature of the final product and the methods used in its production (if "hands-on" control of the production process is necessary, privatization may not be a viable alternative).
- Legal constraints that may impede privatization efforts.
- The determination of the level and quality of services needed.
- Monitoring costs of government agencies if privatization is the selected option.
- Transition costs associated with shifting public sector service delivery to private sector service delivery.

Responsibility After Privatization

Once privatization is selected, the government still must monitor contract performance. To do so, performance measurement systems must be developed. A 1995 article in Government Finance Review gives some guidelines for doing so.

It is incumbent upon government to ensure that any process for selecting private service providers is open and fair, and that the provider operates with integrity once services are transferred. How does one measure success where success is perceived as the degree to which the objectives of privatization were achieved? One measure is whether or not the day-to-day operational responsibility for service delivery was, in fact, transferred from public to private sectors.

- Was a contract, lease, agreement for sale, franchise agreement, or some other transfer instrument executed?
- Was it executed within the planned time frame?
- Did it hold up against any legal challenges?
- Was the transition from public to private operations completed?
- Could it be demonstrated that the price agreed to was less than the costs of service previously incurred?

If the answer to those five questions is "yes," then success is in sight - at least on the surface. There may, however, be deeper concerns to examine for the long run.

Ultimately, they could have an even more profound influence on success. These questions relate to the more difficult issues of process.

- Was the transfer achieved without causing major or permanent hardship to affected employees?
- Was the transfer achieved without disrupting or damaging the quality of services delivered?
- Did the government make sure it had systems in place to manage its oversight responsibilities effectively?
- Did the process result in efficient long-run delivery of comparable services?

Large Privatization Efforts in the State of Iowa*

Department	Division	Services	Contractor	Length of Contract	Cost Analysis	Other Information
College Student Aid Commission		Collection of defaulted student loans			In FY 1995, the Commission paid \$1,568,328 in commissions to four private vendors. The average cost for each vendor was approximately 20.1% of the amount collected. The cost to collect internally was 22.8%.	
		Student loan disbursement, preclaims, and database services	United Student Aid Services, Indianapolis, IN	Began in mid-1960's	FY 1995 costs for servicing by USAS totaled \$2,525,866.	The cost of duplicating these services would be prohibitive and would likely require an additional 100 or more FTE positions.
Department of Commerce	Alcoholic Beverages	Retail Liquor Sales		Began March 1, 1987	ABD cost analysis indicates that net revenue from liquor sales from 1988 - 1994 has been \$174,625,308, while it would have been \$109,332,778 without privatizing. This has resulted in an increase in net revenue of \$65,292,530.	
		Wholesale Warehouse Operations		Began January 1, 1992	A cost analysis done by ABD in 1992 indicated an expected savings of \$4,120,973. FY 1993 actual results show a cost savings for the fiscal year of \$891,412.	
		Retail and Wholesale Sale of Wine		Began in 1985/1986	A 1990 ABD cost analysis indicated net profit to the State under private wholesale for fiscal years 1986 - 1989 was \$17,344,095; through State wholesale, net profit would have been \$47,451,113, indicating a net revenue loss to the State of \$30,107,018.	
Department of General Services	Printing	Printing				Printing issues approximately \$8.0 million to outside printers or 80% of the State's total printing costs each fiscal year. Printing issues approximately \$500,000 to \$1.0 million (5% - 10%) in printing each year to Prison industries.
	Mail	Lettershop services for Capitol Complex agencies, including bursting, folding and inserting of multiple letters per page				The Mail Unit contracts for 50% of total lettershop services required by Capitol Complex agencies.

Large Privatization Efforts in the State of Iowa*

Department	Division	Services	Contractor	Length of Contract	Cost Analysis	Other Information
Department of Human Services	Child Support Recovery	Data processing for software development			DHS has projected Departmental costs for this project in Fiscal Years 1993 - 1999 to be \$16,888,658. Outsourcing will cost \$14,266,890, resulting in a net savings of \$2,621,768.	
Board of Regents	Iowa State University	Farm Service		Began with the 1995 crop season	ISU's agriculture programs elected to eliminate the internal farm production operations and use private operators. This resulted in one-time savings of over \$1.0 million and annual on-going savings of \$200,000/year, eliminating about 10 FTE positions.	
Department of Revenue and Finance		Collections			DRF believes it is cost beneficial to concentrate State efforts on new debt and to pass on the most difficult cases to private agencies.	Originally, this involved accounts outside Iowa. This was expanded with the Centralized Collection Program recommended by the Fisher Commission. All accounts over 120 days old are outsourced. These activities are expected to continue and expand.
Department of Transportation		Rest area janitorial and grounds maintenance			DOT cost analysis shows these functions would cost \$7,888,367 if performed by DOT. The contract costs and related DOT costs total \$6,939,662, resulting in a savings of \$948,705.	
Iowa Veteran's Home		Food and housekeeping services	J. A. Jones Management Services, North Carolina	Began March 16, 1993	For the first year, contracts were estimated at \$1,202,781 for housekeeping and \$2,113,900 for food services. Comparable budget amounts were \$1,665,667 and \$2,763,145 respectively. This resulted in estimated savings of \$462,886 and \$649,245.	Privatization of these functions eliminated 125 FTE positions. The savings realized have been utilized to open and operate nursing care beds that were closed at the time. This has created an estimated additional 135 jobs.
* The above information was submitted by the respective Departments. The Legislative Fiscal Bureau made no attempt to verify the cost analysis.						

Rejected Privatization Efforts in the State of Iowa*

Department	Division	Services	Cost Analysis	Other Information
Department of Economic Development		Computer services	DED's desktop support FTE currently costs \$40,000 annually. The cost of outsourcing would be \$25/hour or \$52,000 annually. The network management FTE currently costs \$60,000. To outsource this position would cost \$80,000 - \$100,000 annually.	House File 512, passed during the 1995 legislative session, directed the Department to report on available options and potential cost savings regarding privatizing computer services for primary research.
Department of Employment Services		Heating/cooling and plumbing		An RFP was issued for this project and the bid was awarded to the Department of General Services.
		Janitorial		An RFP was issued for this project and the bid was awarded to the Department of General Services.
		Refuse/recycling services		An RFP was issued for this project and the bid was awarded to the Department of General Services.
Board of Regents	University of Iowa	Printing		No information provided.
		Copy center		
		Laundry		
	Iowa State University	Book store		No information provided.
		Copy center		
		Facilities - custodial design		
		Some food service		
		Printing		
		Transportation		
	University of Northern Iowa	Custodial services		Savings are not likely and vendors have shown little interest.
		Elevator maintenance		Savings are not likely and service requirements are not timely.
	Iowa School for the Deaf	Food service		No information provided.
		Library		
		Transportation		
		Grounds maintenance		
		Housekeeping	Outsourcing would cost more.	
	Iowa Braille and Sight Saving School	Food service		No private service provider was located.
		Custodial services	Estimated savings were nominal, if any.	
Department of Transportation		Speed monitoring	When the 33 speed monitoring sites were installed in 1980, DOT obtained estimates from outside contractors for approximately \$30,000 per site. DOT installed all 33 sites for approximately \$16,000 per site.	

* The above information was submitted by the respective Departments. The Legislative Fiscal Bureau made no attempt to verify the cost analysis.

Privatization Efforts Under Consideration in the State of Iowa*

Department	Division	Services	Cost Analysis	Other Information
Department of Corrections	All	Medical services		Effort dropped during Legislative Session after review and discussion with legislators.
Department of Economic Development		Loan servicing functions		In the process of selecting a vendor. The contract will not eliminate FTE positions. The purpose is to improve customer service, releasing professional staff from clerical functions, allowing more time for higher level business development functions.
		Specialized management assistance for emerging growth companies		Identified as an opportunity for further privatization. Pertains to the development of a high-value consulting service targeted to growth-oriented small businesses that is managed by DED, but delivered by private sector management experts.
		Small business referral partnership		Identified as an opportunity for further privatization. Pertains to the establishment of a partnership between DED and the State SBDC to develop a one-call system to identify the appropriate source for business assistance.
		Intensive one-on-one management assistance for new exporters		Identified as an opportunity for further privatization. Pertains to the creation of a State supported voucher program that enables new exporters to access management assistance from professional trade promotion experts.
		Further privatization of State-operated welcome centers		Identified as an opportunity for further privatization. Pertains to the development of a cost-sharing partnership with the local communities to support the operations of the remaining seven centers.
		Public-private tourism marketing council		Identified as an opportunity for further privatization. Pertains to the establishment of a statewide tourism marketing council in partnership with representatives of Iowa's tourism industry.
		Tourism Heritage Program		Identified as an opportunity for further privatization. Pertains to the privatization of the technical assistance component of this program once the developmental stage is completed.
Department of Employment Services		Workforce development		Congress is expected to finalize legislation creating block grants for these programs in 1996. The proposals include substantial budget cuts, impacting the State's ability to deliver services. A competitive approach may be considered.

ATTACHMENT D

Privatization Efforts Under Consideration in the State of Iowa*

Department	Division	Services	Cost Analysis	Other Information
Department of Human Rights	Deaf Services	Sign language interpreters	Next FY the Governor is recommending eliminating 4 FTEs, and changing 1 FTE to a clerical position. All interpreting requests will be referred to private sources or businesses will be given a list of interpreters, leaving the State out of the loop.	Effort dropped during Legislative Session and further study is being undertaken of the appropriate role for Deaf Services in Iowa.
			A conservative estimate of salaries and fringe cost savings for FY 97 includes \$140,000 for elimination of 4 FTEs, \$6,000 for downgrading 1 FTE. This would be offset by \$35,022 in interpreting fees collected, resulting in a net savings of \$110,978.	
Department of Human Services	Medical Services	Health Insurance Premium Payment (HIPP) Program		The Department is currently processing applications and determining cost-effectiveness.
		Medically Needy - Processing medical expense verification forms		
Department of Management	Information Technology across departments	Data processing, computer management, related services included hardware and software changes.		The Executive Branch is in the process of creating a Central Information Technology Entity (CITE). This will consolidate the services of the three State data centers and is expected to take place during the July and August 1996, time frame.
Board of Regents	University of Iowa	Motor pool		
		Vending services		
		Additional general store commodities and services		
	Iowa State University	Flight service	ISU currently operates 4 passenger aircraft. A review is underway to evaluate the cost/benefit of alternatives. A major user is the athletic program and with the establishment of the Big 12 conference, the impact on transportation needs is under review.	
		Maintenance and design services		
		Occupational medicine	ISU is evaluating the Program to see if it can be privatized cost-effectively. The physician in charge is retiring and this is an opportune time to complete an evaluation. The program costs approximately \$400,000/year. Possible savings are not known.	
		Photo services		
		Records management systems		
		Telecommunications - partial		
	University of Northern Iowa	Kitchen equipment maintenance		

Privatization Efforts Under Consideration in the State of Iowa*

Department	Division	Services	Cost Analysis	Other Information
		Bus services and motor pool		Includes expansion beyond the current level of outsourcing.
		Certain student medical services		
Department of Transportation		Construction, operation, and maintenance of interstate rest areas		
		Partnerships for construction, operation, and maintenance of field maintenance facilities		
		Renewal of vehicle registration through 800 number and credit card payment		
		CD-ROM storage preparation and conversion of fiche/film		
		Telephone answering service		
		Engineering, architectural, and archeological services and expertise for local Transportation Enhancement Program sponsors		
		Technical editing for Standard Specification Book rewrite		
		Electronic format development for specifications documents		
		Production of general supplemental specifications		
		Construction inspection/quality control		
		Electronic submittal of contractor data rather than DOT employees entering data		

Privatization Efforts Under Consideration in the State of Iowa*

Department	Division	Services	Cost Analysis	Other Information
		End result specifications rather than ongoing DOT employee construction inspection		
		Equipment leasing		
		Various information technology services		
<p>* The above information was submitted by the respective Departments. The Legislative Fiscal Bureau made no attempt to verify the cost analysis.</p>				

Contracting Experiences of Other States

Survey of Other States

According to the Civil Service Reform Survey 1993, 31 states and the District of Columbia are currently in the practice of privatizing services formerly performed by a government entity. Of these, 3 states have determined privatization to be very successful, 15 successful, 1 not successful, and 13 have yet to determine the impact. Below is a listing by state of services contracted, reasons for contracting, and the success of privatization.

State	Services Contracted	Objects Motivating Privatization	Success of Privatization
Alabama	medical, motor pool, mental health, highway construction, highway maintenance, incidental clerical work, professional, state park management	cost savings, competition by private sector, opposition to government	not successful
Alaska	custodial, food, medical, dispute resolutions, specialized personnel programs, highway construction, grounds maintenance	cost savings	successful
Arizona	clerical, custodial, food, adult corrections, trades, juvenile corrections, mental health, construction, maintenance, incidental clerical, specialized personnel, grounds maintenance	cost savings, improved services, legislative direction	not yet known
Arkansas	custodial, food service, adult corrections, juvenile corrections	cost savings, legislative direction, competition by private sector	not yet known
California	custodial, casual trades, security, highway construction, highway maintenance, clerical, specialized personnel work, employee assistance	cost savings, improved services, legislative direction, competition by private sector, reduction of total number of employees	successful
Colorado	custodial, food service, juvenile corrections, security, medical, highway, clerical, specialized personnel	cost savings, legislative direction	successful
Connecticut	off track betting, state laundry	cost savings, legislative direction	not yet known
Delaware	custodial, food services, trades, security, medical, labor negotiations, mental health, highway construction, highway maintenance, clerical, specialized personnel, grounds maintenance	cost savings, improved services, reduction of total number of employees	successful
Georgia	custodial, food, medical, motor pool	cost savings	not yet known
Hawaii	mental health	none cited	not yet known
Idaho	security, print shop, bureau of supplies	cost savings, improved services, competition	very successful
Iowa	custodial, food service, highway rest area attendants	cost savings, improved services	not yet known
Kentucky	custodial, adult corrections	cost savings, reduction of total number of employees	successful
Louisiana	custodial, food, adult corrections, security, highway construction, highway maintenance, professional	cost savings, legislative direction, local economic development, reduction of total number of employees	successful

STATE OF IOWA
Department Contracts (Total of All Funds)

	FY 1995	Number of Contracts	FY 1996	Number of Contracts
Agriculture and Land Stewardship	\$ 634,667	23	\$ 393,658	23
Attorney General's Office	223,554	14	344,854	12
Auditor of State	2,000	1	20,000	1
Dept. for the Blind	27,065	2	77,374	5
Civil Rights Commission	26,482	8	16,540	3
College Aid Commission	68,150	3	3,675,460	7
Dept. of Commerce	615,975	20	374,452	12
Dept. of Corrections	2,208,344	98	2,239,168	128
Dept. of Cultural Affairs	198,087	16	138,380	13
Dept. of Economic Development	3,181,619	73	7,075,021	76
Dept. of Education	7,106,408	274	11,965,235	301
Dept. of Elder Affairs	4,875	2	14,200	3
Dept. of Employment Services	595,309	18	1,084,491	12
Dept. of General Services	1,097,880	55	158,246	11
Gov. Alliance on Subs. Abuse	31,936	4	19,217	3
Governor's Office	1,648,366	18	986,459	32
Dept. of Public Health	1,708,855	74	337,950	27
Dept. of Human Rights	413,331	29	332,377	32
Dept. of Human Services	33,468,883	770	40,813,114	866
Dept. of Inspections and Appeals	975,223	25	759,418	37
Iowa Communications Network	205,000	1	1,112,148	51
Judicial Department	162,300	12	305,428	9
Iowa Law Enforcement Academy	94,685	7	251,865	7
Dept. of Management	17,430	7	120,000	6
Dept. of Natural Resources	3,339,264	90	2,095,426	97
Dept. of Personnel	498,875	57	121,958	36
Dept. of Public Defense	2,664,793	89	1,524,564	46
Dept. of Public Safety	67,200	5	62,272	3
Dept. of Revenue and Finance	155,348	7	274,405	12
Secretary of State	2,500	1	0	0
Dept. of Transportation	3,152,820	31	3,398,527	19
Treasurer of State	7,500	1	78,500	3
Commission of Veterans Affairs	22,490	3	52,416	1
Dept. of Vocational Education	9,298	2	6,851	1
TOTAL	\$ 64,636,512	1,840	\$ 80,229,974	1,895

SAMPLE OF LFB DATABASE

06-Aug-96

Fiscal Year	Contractor Name	Contractual Program	Contract Services	State \$	Federal \$	Other \$	Reason For Contracting	Included in Dept. Budget	Hours
Auditor Of State									
94	Governmental Accounting Standards Board	GASB 14 and Other Technical Updates	Provide training to the audit staff, GAAP, team and other state and local entities on the GASB Statement on the Reporting Entity.	\$1,851.48	\$0.00	\$851.48	GASB is the authoritative source for the statements developed and issued.	Yes	12
Fiscal Year Totals For : 94				\$1,851.48	\$0.00	\$851.48			
95	Iowa State University, Doug Jacobson	ICN Audit Technical Evaluations	Analyze State of Iowa RFP for construction of ICN, technical documents submitted in response to RFP, and construction contract and change orders to the contract.	\$2,000.00	\$0.00	\$0.00	Due to technical nature of the ICN, Doug Jacobson's assistance was a necessity.	Yes	0
Fiscal Year Totals For : 95				\$2,000.00	\$0.00	\$0.00			
96	Nat'l Assn of St Auditors, Comptrollers & Treasure	Peer Review Program	Obtain a peer review in accordance with requirements of U.S. Government Accounting Office.	\$20,000.00	\$0.00	\$0.00	No alternatives.	Yes	0
Fiscal Year Totals For : 96				\$20,000.00	\$0.00	\$0.00			
Department Totals For Auditor Of State				\$23,851.48	\$0.00	\$851.48			

STATE LIBRARY OF IOWA



3 1723 02053 6561