Iowa Department of Human Services

Terry E. Branstad
Governor

Kim Reynolds
Lt. Governor

Charles M. Palmer
Director

December 4, 2012

Michael Marshall
Secretary of the Senate
State Capitol Building
L O C A L

Carmine Boal
Chief Clerk of the House
State Capitol Building
L O C A L

Dear Mr. Marshall and Ms. Boal:

Enclosed please find a corrected final Transition Fund report. The original report was submitted on December 3, 2012. The error occurred on page 4. The total amount for Scenario 2 was reported to be $3,781,684 and should be $3,803,154.

This report was prepared pursuant to 2012 Senate File 2315, Section 23.

This report is also available on the Department of Human Services website at http://www.dhs.iowa.gov/Partners/Reports/LegislativeReports/LegisReports.html.

Sincerely,

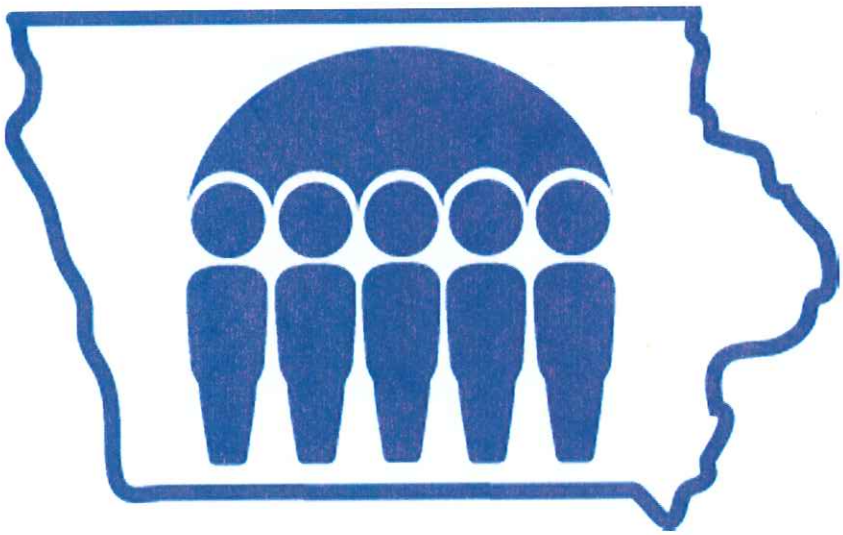
Jennifer Davis Harbison (dy)

Jennifer Davis Harbison
Policy Advisor

Enclosure

cc: Governor Terry E. Branstad
Senator Jack Hatch
Senator David Johnson
Representative David Heaton
Representative Lisa Heddens
Legislative Services Agency
Kris Bell, Senate Majority Staff
Josh Bronsink, Senate Minority Staff
Carrie Kobrinetz, House Majority Staff
Zeke Furlong, House Minority Staff

Iowa Department of Human Services



Transition Fund

December 1, 2012

Introduction

Senate File (SF) 2315 established a Transition Fund for one-time assistance in state fiscal year (SFY) 2013 for continuation of current county mental health and disability services (MHDS) not funded by Medicaid. SF 2315 directed the Department of Human Services (Department) to develop and complete an application process for Transition Funds and recommend to the Governor and Legislature an amount to be appropriated to the fund. Once appropriated, Transition Funds will be distributed to counties.

Transition Fund

SF 2315 established the following criteria that a county must meet to be eligible for Transition Funds:

- Application and application materials submitted must be approved by the county board of supervisors;
- The county levy certified for the county's services fund for SFY 2013 must be at the maximum amount allowed;
- The county financial information provided with the application must be independently verified;
- The county's application must include the following:
  - The type, amount, and scope of services provided by the county;
  - The extent to which the county subsidizes the services directly provided or authorized by the county;
  - The extent to which the services funded by the county are included in the county's management plan;
  - The extent to which services are provided to persons other than adults with an intellectual disability or mental illness with income that is at or below 150 percent of the federal poverty level; and
  - A sustainability plan.

Transition Fund Application

SF 2315 authorized the Department to establish emergency rules for the Transition Fund. The Department consulted with the Transition Committee, key stakeholders, and the Mental Health and Disability Services Commission in developing the rules. The Mental Health and Disability Services Commission adopted the emergency rules. The rules were reviewed with the Administrative Rules Review Committee on September 11, 2012 as required by SF 2315. The Transition Fund rules and application form are included as Attachment A and B.

The Department held two statewide training sessions for county central point of contact administrators, county supervisors, and county auditors to review the Transition Fund rules, application process, and application form on September 28 and October 1, 2012. Counties applying for Transition Funds were required to submit their complete, signed applications no later than 4:30 pm on November 1, 2012.

Evaluation Process

The Department reviewed the county applications to determine what additional information was needed to develop its recommendation. The Department engaged the services of a manager from an independent certified public accounting firm to assist with the information gathering and the data analysis. Counties were contacted to obtain the needed information regarding the amounts in their Transition Fund applications. The Department obtained confirmation from the counties regarding the additional information that was provided. The Department used the initial application and the additional information to develop its recommendation.

Thirty-two (32) counties submitted timely, complete applications. No applications were late or incomplete. Amounts in the applications were adjusted as a result of the Department's information gathering. The counties were consulted regarding the adjustments. Six (6) of the 32 counties were determined to not be eligible for Transition Funds because the Department determined they had sufficient funds to pay their unpaid bills and projected SFY2013 obligations. Five (5) counties submitted applications proposing to extend the time allowed to pay their state bills to SFY2015.

Principles

The Department used the following principles in arriving at its recommendation:

- All counties should be treated equitably.
- Counties are expected to operate with balanced budgets each year by managing service costs so they do not exceed available revenue.
- Counties are expected to pay all of their unpaid bills.
- Transition Funds are intended to maintain current non-Medicaid county MHDS services and address unintended consequences of MHDS Redesign.
- Transition Funds are not to be used to pay unpaid bills from previous fiscal years.
- Transition Funds are not to be used to build a SFY2014 fund balance.

Discussion

Counties are in a variety of financial circumstances for various reasons including:

- Counties that did not apply for Transition Funds have managed their service costs[1], maintained adequate fund balances, and pay their bills timely.
- Counties that did not apply for Transition Funds have managed their service costs and maintained adequate fund balances, but have not paid their state bills timely. As of October 31, 2012 these counties owed about $22.1 million in undisputed state bills.
- Nearly all counties that applied for Transition Funds have not paid their state bills timely. The counties that applied for Transition Funds and that are expected to have negative SFY2013 year ending fund balances report they owe about $26.6

[1] Managing service costs includes, but is not limited to, continuing existing waiting lists, reducing services, changing service arrays, and managing utilization and reimbursement rates.

million in unpaid state bills and about $1.2 million in unpaid community provider bills.

The counties that applied for Transition Funds that are holding unpaid bills are doing so to pay their current non-Medicaid MHDS services. These counties do not have sufficient funds to pay for both current non-Medicaid MHDS services and unpaid bills in SFY2013. Their need for Transition Funds is directly related to their unpaid bills. These counties vary in the extent to which they are managing their service costs. Scott County paid nearly all of its state bills and now cannot continue to pay for non-Medicaid MHDS services or the amount it reports it owes to community providers in the second half of SFY2013. Marion and Taylor counties also need funds for continuing current MHDS services beyond paying for their unpaid bills.

Counties that applied for transition funds are having financial difficulty for a variety of reasons. The Department analyzed some of the factors that may be contributing to these counties' difficulties and found the following factors more frequently in counties that applied for Transition Funds than others counties for whom the Department had financial data:

- Lower than average county levies.
- Spending more on average per person.
- Serving more people than average.
- Spending more than average on in-patient services.

These factors were found in some counties that did not apply for Transition Funds. All of these factors were not found in every county that applied for Transition Funds, but many had three or more of the factors. There are likely other factors that contribute to these counties' financial difficulties that the Department has not yet analyzed.

Analysis

The Department developed multiple scenarios to assess the counties' financial difficulties. The scenarios were evaluated using the principles listed above. The detailed financial results of these scenarios are shown on Attachment C.

Scenario One:
All of the counties' available resources were applied to all of their expenses including unpaid bills from previous fiscal years and projected expenses for SFY2013 non-Medicaid MHDS services. This results in 26 of the 32 counties having a projected negative SFY2013 ending fund balance.

Total Amount: $11,628,317

Scenario One is contrary to the following principles:

- Treating all counties equitably by providing funds to pay some counties' unpaid bills and not others.
- Requiring counties to operate with balanced budgets each year.

- Using Transition Funds to pay unpaid bills.
- Using Transition Funds for costs that are not unintended consequences of MHDS Redesign.

In addition to being counter to these principles, the state does not have the authority to force the counties to pay their unpaid bills even if they receive additional Transition Funds. Finally, if federal SCHIP Contingency funds are used for Transition Funds, counties would likely use federal funds to provide the non-federal share of Medicaid, which is not allowable.

Scenario Two:
Counties beginning FY2013 fund balances were applied to pay down the counties' outstanding unpaid bills. The counties' remaining revenue was applied to the cost of SFY2013 non-Medicaid MHDS services. This results in 14 of the 32 counties having a projected negative SFY2013 ending fund balance and provides no means to pay for the balance of unpaid bills.

Total Amount: $3,803,154

Scenario Two is counter to the principle of requiring counties to pay their unpaid bills and operate with a balanced budget. Counties will not have sufficient funds to both continue to fund current non-Medicaid MHDS services and pay their unpaid bills. In addition, the state does not have the authority to force the counties to use their beginning SFY2013 fund balances to pay down their bills.

Scenario Three:
All of the counties' available resources are applied to their projected SFY2013 non-Medicaid MHDS services. Scenario Three does not provide any funding for counties to pay their unpaid bills.

Total Amount: $1,483,070

Scenario Three identifies the additional needed funding to continue current non-Medicaid MHDS services. It does not address remaining unpaid bills. The Department lacks the authority to require counties to pay their unpaid bills.

Recommendation

The Department recommends:

- Scenario Three because this scenario comes closest to meeting the principles.
- Counties that receive Transition Funds be required to demonstrate they are taking reasonable and appropriate steps to manage overall costs of non-Medicaid MHDS services.
- The Legislature examines options to address the issue of the counties' unpaid bills, including those of the counties that applied for Transition Fund.

Attachment A

HUMAN SERVICES DEPARTMENT[441]

Adopted and Filed Emergency

Pursuant to the authority of Iowa Code Chapter 225C.7A, the Human Services Department adopts a new chapter 23, "Mental Health and Disability Services Redesign Transition Fund" to implement 2012 Iowa Acts, Senate File 2315, section 23 and Senate file 2336, sections 56 and 66.

The rules developed pursuant to these acts are intended to specify the gathering of information and guide the development of recommendations to the Governor and Legislature regarding appropriations for transition funds to continue non-Medicaid funded current core county mental health and disability services.

The standards are divided into the following sections:

1. Definitions.
2. Eligibility requirements.
3. Establishment of application guidelines related to financial need, financial data, and sustainability plan.
4. Establishment of guidelines for the department of human services for receiving, analyzing, and reporting of transition applications as relating to the transition funds.
5. Establishment of guidelines related to the allocation of transition funds.

The standards represent what the Mental Health and Disability Services Commission believes will demonstrate the county's need for financial assistance to enable the county to continue current core county mental health and disability services in state fiscal year 2013 and sustain such services in future state fiscal years.

Pursuant to Iowa Code section 17A.4(3), the MHDS Commission finds that notice and public participation are impracticable because the legislature mandated these changes in 2012 Iowa Acts, Senate File 2315 section 23, which states that the initial application date for use of the Mental Health and Disability Services Redesign Transition Fund are to be submitted on or after October 15, 2012. These rules have been informally reviewed by several key stakeholders, including the Iowa State Association of Counties.

Pursuant to Iowa Code section 17A.5(2), the MHDS Commission further finds that the normal effective date of this rule, 35 days after publication, should be waived and the rule made effective September 12, 2012.

This rule is also published herein under Notice of Intended Action as ARC 0XXXC to allow for public comment.

This rule does not provide for waivers in specific situations because the legislation does not allow for waivers. Request for the waiver of any rule may be submitted under the Department's general rule on exceptions at 441—1.8(17A,217).

There is no impact on private-sector jobs.

This rule is intended to implement 2012 Iowa Acts, Senate File 2315, section 23, and Senate File 2336, sections 56 and 66.

This rule became effective September 12, 2012 after review by the Administrative Rules Review Committee.

The following new chapter is adopted.

Item #1 Add new chapter **441—23(225C) Mental Health and Disability Services Redesign Transition Fund** as follows:

TITLE III
MENTAL HEALTH
CHAPTER 23
MENTAL HEALTH AND DISABILITY SERVICES REDESIGN TRANSITION FUND

PREAMBLE

This chapter provides rules for gathering information and guiding the development of recommendations to the Governor and Legislature for the mental health and disability services transition fund for state fiscal year 2013.

441—23.1(225C) **Definitions.**

"Current core county mental health and disability services" means those services defined in the county management plan approved by the commission and effective as of June 30, 2012.

"Commission" means the mental health and developmental disability commission.

"County operated program" means services directly operated by county employees.

"Department" means the Iowa department of human services.

"Documentation information and materials" means source documents, worksheets, notes, or any written material used in completing the application for transition funds.

"Independently verified" means a signed written opinion of accuracy and reasonableness of financial information submitted in the application by the county auditor based on a review and verification of the documentation and materials used to complete the application.

"Subsidize" means the county provides additional funding for county operated services over and above amounts reimbursed from third party payers, including Medicaid or Medicare, or costs in excess of usual and customary charges for the service.

"Sustainability plan" means financial estimates and a description of estimates and assumptions used to assure that services requested to be funded by the transition fund can and will continue when the transition fund is discontinued at the end of state fiscal year 2013.

"Target population" means an adult diagnosed with a mental illness as defined Iowa Code 4.1(21A) or an individual with an intellectual disability as defined in Iowa Code 4.1 (09A).

"Transition Fund" means the mental health and disability services redesign transition fund that has been established and, once funds have been appropriated, will provide one-time assistance in state fiscal year 2013 to support county continuation of current core county mental health and disability services to target populations not funded by Medicaid.

441—23.2(225C) **Eligibility.** Each of the following eligibility requirements must be met before a county can apply for transition funds.

23.2(1) A county is eligible for one-time transition funds in state fiscal year 2013, once transition funds are appropriated, if the county meets the following criteria:

a. Demonstrate the county levy certified for its services fund under Iowa Code section

331.424A for the fiscal year 2013 is the maximum amount authorized by law.

b. Demonstrate the county's state fiscal year 2013 projected expenditures, excluding increased costs for county administration and subsidies for county operated programs, are in excess of the county's state fiscal year 2013 projected available funds.

c. Demonstrate a reduction the amount, scope, and duration of current core county mental health and disability services is necessary in the absence of transition funding.

d. Submit an application that meets the application requirements.

441—23.3(225C) **Application requirements.** All of the following requirements must be met for a county to be eligible for transition funds.

23.3(1) The application must be:

a. Submitted using 470-5125 MHDS Transition Fund Application prescribed by the department.

b. Completed with all forms and information.

c. Signed by the chairperson of the county board of supervisors, county auditor, and central point of coordination administrator.

d. Verified independently by the county auditor.

e. Delivered no later than 4:30 pm on November 1, 2012.

23.3(2) The application for transition funds must include the following current core county mental health and disability service information:

a. County eligibility criteria for an individual to receive county mental health and disability services.

b. Copy of the co-pay and sliding fee schedule as established in the county management plan.

c. Complete list of fees and co-pays the county charges for each service provided.

d. Number of individuals who received non-Medicaid funded services paid for by the county in state fiscal year 2012.

e. Projected number of individuals that will receive non-Medicaid funded services paid by the county in state fiscal year 2013, state fiscal year 2014, and state fiscal year 2015.

23.3(3) The application for transition funds shall include actual unaudited county financial information for state fiscal year 2012 and projected county financial information for state fiscal year 2013, state fiscal year 2014, and state fiscal year 2015 reported on a cash basis.

a. Financial information regarding available funds.

(1) Amount of funds carried forward from the previous state fiscal year excluding any amount received from the risk pool in state fiscal year 2012.

(2) Amount of county funding levied and how amount of county funding levied compares with the maximum amount authorized by law.

(3) Amount of state fiscal year 2012 risk pool funds awarded to the county listed by the state fiscal year in which risk pool funds were or will be used including an explanation of any amounts of state fiscal year 2012 risk pool funds that are projected to be returned.

(4) Amount of funding received in state fiscal year 2012 through the state payment

program for non-Medicaid services for individuals for whom legal settlement has not been determined including this same amount for projected state fiscal year 2013, state fiscal year 2014, and state fiscal year 2015.

b. Financial information regarding expenditures.

(1) Amount for county administrative costs, excluding administrative costs of county operated programs, determined using cost allocation methods consistent with principles contained in OMB Circular A-87.

(2) Total amount needed to pay for expenses due and owing that were incurred in previous state fiscal years, including, but not limited to:

i. County administrative costs.

ii. Provider payments including the cost of services for county operated programs excluding any costs that subsidize county operated programs.

iii. State charges for the cost of services listed by the fiscal year in which the charge was incurred:

a. Including the county's portion of the non-federal share of Medicaid.

b. Including the county's share of mental health institutes and state resource centers minus credits.

c. Excluding any state charges that will be forgiven consistent with 2012 Iowa Acts, Senate File 2315 section 27.

(3) Amount paid to private service providers for non-Medicaid funded services.

(4) Amount paid for non-Medicaid funded county operated programs including an allocation of administrative costs for such services consistent with principles contained in OMB Circular A-87 excluding any amounts to subsidize county operated programs.

(5) Service expenditures reported in (3) and (4) above shall be divided into the following eligibility categories:

i. Individuals in the target population whose income is equal to or less than 150 percent of the federal poverty level.

ii. Individuals in the target population whose income is above 150 percent of the federal poverty level.

iii. Individuals with a disability other than the target population whose income is equal to or less than 150 percent of the federal poverty level.

iv. Individuals with a disability other than the target population whose income is above 150 percent of the federal poverty level.

c. The county shall retain the county's documentation information and materials used to complete the application for transition funding and shall have this information and materials available for review by the department or its designee.

23.3(4) For a county to be considered for transition funds, it must submit a sustainability plan that includes projected expenditures for state fiscal year 2014 and state fiscal year 2015 and a justification for the projections including:

a. Description of the facts and assumptions used when estimating revenues and expenditures for state fiscal year 2013, state fiscal year 2014, and state fiscal year 2015.

b. Identification of key steps that will be taken to ensure the level of current core county mental health and disability services continues beyond state fiscal year 2013.

c. Explanation of how the requested moneys will be used during the transition year to provide services in a manner that shall enable the county to continue to provide services at current levels in future years within the amount of funding the county has available.

441—23.4(225C) **The guidelines for the management of transition funds.** The establishment of guidelines for the department for receiving, analyzing, recommending, and reporting of transition applications as relating to the transition funds.

23.4(1) The department shall provide each county's central point of coordination administrator and the county board of supervisors a set of rules for transition funds and a copy of the application form to be used for applying for transition funds.

23.4(2) The department shall only accept county applications that are complete, submitted on the required forms, properly signed, independently verified, and received by the department by 4:30 pm November 1, 2012.

23.4(3) The department shall develop a recommendation regarding the amount of transition funding the county should receive to continue the current core county mental health and disability services. The department's recommendation shall:

a. Exclude projected costs that reflect an increase in the amount, scope, or duration of services above that provided in state fiscal year 2012 based on an analysis of the number of individuals served and the cost per individual in state fiscal year 2013, state fiscal year 2014, and state fiscal year 2015.

b. Exclude increased costs of county administration above that expended in state fiscal year 2012.

c. Include recommendations for adjustments based on a review of the county's documentation information and materials.

d. Include costs of current core county mental health and disability services that are in excess of available funds excluding (a) and (b) above.

23.4(4) The department's report to the Governor and the Legislature on December 1, 2012 shall include:

a. Names of counties that applied for transition funds.

b. Department's recommendation of the amount that the county shall receive to continue current core county mental health and disability services in state fiscal year 2013.

c. Department's opinion regarding whether or not the county has a viable sustainability plan.

441—23.5(225C) **Allocation of transition funds.** The department shall allocate funds to eligible counties consistent with legislative appropriations.

23.5(1) If the amount appropriated by the legislature for transition funds is insufficient to provide for the full cost recommended by the department, and appropriation acts do not state anything to the contrary, the department shall distribute funds based on the following priorities:

a. Individuals in the target population whose income is equal to or less than 150 percent of the federal poverty level.

b. Individuals in the target population whose income is above 150 percent of the federal poverty level.

c. Individuals with a disability other than the target population whose income is equal to or less than 150 percent of the federal poverty level.

d. Individuals with a disability other than the target population whose income is above 150 percent of the federal poverty level.

Attachment B
Iowa Department of Human Services

Application for Redesign Transition Funds

County Name:	County #:

Application Requirements:
Applications shall be:

1. Completed in full with one answer per box.
2. Delivered by mail or in person by 4:30 pm November 1, 2012 to:
   Department of Human Services
   Mental Health and Disability Services Division
   Hoover State Office Building
   1305 E. Walnut Street 5th Floor, Des Moines, IA 50319
3. Independently verified by the county auditor.
4. Signed by the chairperson of the county board of supervisors, county auditor, and central point of coordinator administrator.

Documentation information and materials used to complete the application may be subject to review by the department.
The application for transition funds must include the following actual unaudited county financial information for state fiscal year (SFY) 2012 and projected county financial information for SFY2013, SFY2014, and SFY2015.

Available Funds	**SFY2012** ACTUAL	**SFY2013** ESTIMATED	**SFY2014** ESTIMATED	**SFY2015** ESTIMATED
Funds carried forward from the previous state fiscal year. *Exclude any amount received from the risk pool in SFY2012.*				
County funding levied.				
Percentage of the maximum county levy amount allowed by law.				
SFY2012 risk pool funds awarded to the county listed by the state fiscal year in which risk pool funds were or will be used.				
Amount of SFY 2012 risk pool funds projected to be returned				
Explanation of the above projected amounts of SFY2012 risk pool funds to be returned.				
Funding received in SFY 2012 through the state payment program for non-Medicaid services for individuals for whom legal settlement has not been determined. *Use the SFY 2012 amount as the projection for SFY2013, SFY2014, and SFY2015.*				
Other (explain)				
Expenditures	**SFY2012**	**SFY2013**	**SFY2014**	**SFY2015**
County administrative costs.				

Exclude administrative costs of county operated programs, determined using cost allocation methods consistent with OMB Circular A-87.				
Amount needed to pay for expenses due and owing that were incurred in previous state fiscal years:				
• County administrative costs.				
• Provider payments including the cost of services for county operated programs. *Exclude any additional funding the county provides for county operated programs that are over and above amounts reimbursed by third party payers or costs in excess of usual and customary charges for services.*				
• State charges for the cost of services listed by the fiscal year in which the charge was incurred:				
○ County's portion of the non-federal share of Medicaid. *Exclude any state charges that will be forgiven consistent with 2012 Iowa Acts, SF2315 section 27.*				
○ County's share of mental health institutes minus credits. *Exclude any state charges that will be forgiven consistent with 2012 Iowa Acts, SF2315 section 27.*				
○ County's share of state resource centers minus credits. *Exclude any state charges that will be forgiven consistent with 2012 Iowa Acts, SF2315 section 27.*				
Amount paid to service providers for non-Medicaid funded services allocated into the following eligibility categories:				
• Individuals in the target population whose income is equal to or less than 150 percent of the federal poverty level.				
• Individuals in the target population whose income is above 150 percent of the federal poverty level.				

• Individuals with a disability other than the target population whose income is equal to or less than 150 percent of the federal poverty level.				
• Individuals with a disability other than the target population whose Income is above 150 percent of the federal poverty level.				
Amount paid for non-Medicaid funded county operated programs allocated into the following eligibility categories: *Include an allocation of administrative costs for county operated programs, determined using cost allocation methods consistent with OMB Circular A-87.* *Exclude any additional funding the county provides for county operated programs that are over and above amounts reimbursed by third party payers or costs in excess of usual and customary charges for services.*				
• Individuals in the target population whose income is equal to or less than 150 percent of the federal poverty level.				
• Individuals in the target population whose income is above 150 percent of the federal poverty level.				
• Individuals with a disability other than the target population whose income is equal to or less than 150 percent of the federal poverty level.				
• Individuals with a disability other than the target population whose income is above 150 percent of the federal poverty level.				
Individuals Served				
Unduplicated number of individuals who received non-Medicaid funded services paid for by the county in SFY2012 and projected for SFY2013, SFY2014, and SFY 2015.				
County Core Service Information				
Describe the county eligibility criteria for an individual to receive county mental health and disability services.				
Enter complete list of the county co-pay and sliding fee schedule. (individual)				

Enter complete list of fees and co-pays the county charges for each service provided. (service provider)
County Sustainability Plan
Describe the facts and assumptions used when estimating revenues and expenditures for SFY2013, SFY2014, and SFY 2015.
Identify the key steps that will be taken to ensure the level of current core county mental health and disability services continues beyond SFY2013.
Explain how the requested moneys will be used during the transition year to provide services in a manner that shall enable the county to continue to provide services at current levels in future years within the amount of funding the county has available.

Signatures:

I certify that to the best of my knowledge that the information in this transition fund application is accurate and complete.

Administrator, Central Point of Coordination	**Date**

I have reviewed the documentation and materials to complete this transition fund application and in my opinion the application is accurate and reasonable.

County Auditor	**Date**

I certify that the county board of supervisors has authorized this application for transition funds.

Chairperson, County Board of Supervisors	**Date**

Attachment C

SCENARIOS DESCRIBED IN THE ANALYSIS SECTION

Scenario One: All of the counties' available resources were applied to all of their expenses including unpaid bills from previous fiscal years and projected expenses for SFY2013 non-Medicaid MHDS services.

Scenario Two: Eligible counties beginning FY2013 fund balances were applied to pay down the counties' outstanding unpaid bills. The counties' remaining revenue was applied to pay the cost of SFY2013 non-Medicaid MHDS services.

Scenario Three: All of the counties' available resources were applied to their projected expenses for SFY2013 non-Medicaid MHDS services.

COUNTY	SCENARIO 1	SCENARIO 2	SCENARIO 3
ADAIR	$ (140,478)	-	-
ADAMS	$ (150,742)	-	-
CALHOUN	$ (27,386)	-	-
CLARKE	$ (22,347)	-	-
CLAY	-	-	-
CLINTON	-	-	-
DALLAS	$ (590,129)	-	-
DELAWARE	$ (89,618)	-	-
DES MOINES	-	-	-
DICKINSON	$ (56,565)	$ (56,565)	-
GUTHRIE	$ (122,708)	-	-
JACKSON	$ (508,580)	$ (66,955)	-
LINN	$ (2,218,602)	-	-
LUCAS	$ (333,544)	-	-
LYON	$ (158,780)	$ (158,780)	-
MADISON	$ (311,109)	$ (134,094)	-
MARION	$ (366,429)	$ (366,429)	$ (5,688)
MONONA	$ (136,657)	-	-
MUSCATINE	-	-	-
OSCEOLA	$ (247,991)	$ (107,894)	-
PLYMOUTH	$ (217,140)	$ (91,683)	-
POLK	-	-	-
POWESHIEK	$ (12,667)	-	-
RINGGOLD	-	-	-
SAC	$ (372,522)	-	-
SCOTT	$ (2,437,247)	$ (2,437,247)	$ (1,474,248)
SIOUX	$ (1,817)	-	-
STORY	$ (752,700)	$ (277,159)	-
TAYLOR	$ (318,252)	$ (60,437)	$ (3,134)
UNION	$ (597,792)	-	-
WARREN	$ (1,383,278)	-	-
WAYNE	$ (53,237)	$ (27,038)	-
TOTAL	**$(11,628,317)**	**$ (3,803,154)**	**$ (1,483,070)**