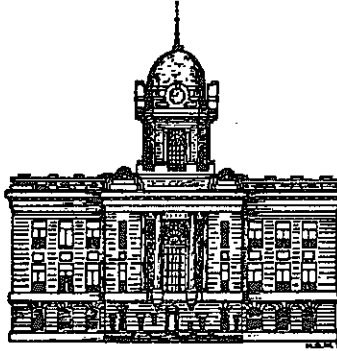


Jasper County, Iowa

Joe Brock

Denny Carpenter

Dennis Stevenson



**Board of Supervisors
Courthouse
PO Box 944
Newton IA 50208
Phone 641-792-7016
Fax 641-792-1053**

JASPER COUNTY BOARD OF SUPERVISORS AGENDA

www.co.jasper.ia.us

April 8, 2014

9:30 a.m.

- Item 1 Conservation – Keri VanZante**
 - a) Matching funds from Legislature for repair of Chichaqua Valley Trail

- Item 2 Central Iowa Juvenile Detention Center Independent Auditor's Reports for period ending June 30, 2013**

- Item 3 Approve liquor license for Kellduff 5 and 10 Inc.**

- Item 4 Approval of Board of Supervisors minutes for 4/01/2014**

- Item 5 Board Appointments**

- Item 6 Engineer – Russ Stutt**
 - a) Approve bridge inspection contracts
 - b) Approve purchase of loader

PUBLIC INPUT & COMMENTS

Canvass of April 1, 2014 Newton School Special Election will immediately follow Board of Supervisors Meeting

CENTRAL IOWA JUVENILE DETENTION CENTER

**INDEPENDENT AUDITOR'S REPORTS
FINANCIAL STATEMENT
OTHER INFORMATION
SCHEDULE OF FINDINGS**

JUNE 30, 2013

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Central Iowa Juvenile Detention Center

Officials

| <u>Name</u> | <u>Title</u> | <u>Representing</u> |
|---------------------|----------------------------|---------------------|
| Morton Christianson | Chair | Humboldt County |
| Eugene Elsbecker | 1 st Vice-Chair | Kossuth County |
| Wesley Sweedler | 2 nd Vice-Chair | Hamilton County |
| Dean Kaster | Member | Appanoose County |
| Terry Hertle | Member | Benton County |
| Tom Foster | Member | Boone County |
| Paul Merten | Member | Buena Vista County |
| Dean G. Hoag Sr. | Member | Calhoun County |
| Doug Kamm | Member | Floyd County |
| Jerry Plagge | Member | Franklin County |
| John Muir | Member | Greene County |
| Ted Hall | Member | Hancock County |
| Lance Granzow | Member | Hardin County |
| Kay Garringer | Member | Iowa County |
| Dennis Stevenson | Member | Jasper County |
| Ken Rozenboom | Member | Mahaska County |
| Dave Thompson | Member | Marshall County |
| Jerry Hofstad | Member | Palo Alto County |
| Trevor White | Member | Poweshiek County |
| Wayne Clinton | Member | Story County |
| Larry Vest | Member | Tama County |
| Phil Condon | Member | Webster County |
| Warren Wubben | Member | Winnebago County |
| Lucas Beenken | Member | Wright County |
| Tony Reed | Executive Director | |

Central Iowa Juvenile Detention Center



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Auditor's Report

To the Members of the
Central Iowa Juvenile Detention Center:

Report on the Financial Statement

We have audited the accompanying financial statement of the Central Iowa Juvenile Detention Center as of and for the year ended June 30, 2013, and the related Notes to Financial Statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in Note 1. This includes determining the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Detention Center's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Detention Center's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash basis financial position of the Central Iowa Juvenile Detention Center as of June 30, 2013, and the changes in its cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting

As described in Note 1, the financial statement was prepared on the basis of cash receipts and disbursements, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinion is not modified with respect to this matter.

Other Matters


Other Information

The other information, Management's Discussion and Analysis on pages 7 through 9, has not been subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 8, 2014 on our consideration of the Central Iowa Juvenile Detention Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Central Iowa Juvenile Detention Center's internal control over financial reporting and compliance.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 8, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Central Iowa Juvenile Detention Center provides this Management's Discussion and Analysis of its financial statement. This narrative overview and analysis of the financial activities of the Central Iowa Juvenile Detention Center is for the fiscal year ended June 30, 2013. We encourage readers to consider this information in conjunction with the Center's financial statement, which follows.

2013 FINANCIAL HIGHLIGHTS

- ◆ Operating receipts increased 7.2%, or \$318,973, from fiscal year 2012 to fiscal year 2013 due to increased programming for a larger area.
- ◆ Operating disbursements increased 4.8%, or \$197,786, from fiscal year 2012 to fiscal year 2013 due to increased programming costs.
- ◆ The Center's cash balance decreased 32%, or \$60,439, from June 30, 2012 to June 30, 2013, primarily due to an increase in construction expenses.

USING THIS ANNUAL REPORT

The Center has elected to present its financial statement on the cash basis of accounting. The cash basis of accounting is a basis of accounting other than U.S. generally accepted accounting principles. Basis of accounting refers to when financial events are recorded, such as the timing for recognizing revenues, expenses and the related assets and liabilities. Under the cash basis of accounting, revenues and expenses and the related assets and liabilities are recorded when they result from cash transactions.

As a result of the use of the cash basis of accounting, certain assets and their related revenues and liabilities and their related expenses are not recorded in this financial statement. Therefore, when reviewing the financial information and discussion within this annual report, readers should keep in mind the limitations resulting from the use of the cash basis of accounting.

The annual report is presented in a format consistent with the presentation of Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the cash basis of accounting.

This discussion and analysis is intended to serve as an introduction to the financial statement. The annual report consists of the financial statement and other information, as follows:

- Management's Discussion and Analysis introduces the financial statement and provides an analytical overview of the Center's financial activities.
- The Statement of Cash Receipts, Disbursements and Changes in Cash Balance presents information on the Center's operating receipts and disbursements, non-operating receipts and disbursements and whether the Center's financial position has improved or deteriorated as a result of the year's activities.
- Notes to Financial Statement provide additional information essential to a full understanding of the data provided in the financial statement.

FINANCIAL ANALYSIS OF THE CENTER

Statement of Cash Receipts, Disbursements and Changes in Cash Balance

The purpose of the statement is to present the receipts received by the Center and the disbursements paid by the Center, both operating and non-operating. The statement also presents a fiscal snapshot of the cash balance at year end. Over time, readers of the financial statement are able to determine the Center's cash basis financial position by analyzing the increase and decrease in the Center's cash balance.

Operating receipts are received for fees for detention care, state programs, child welfare and juvenile justice. Operating disbursements are disbursements paid to operate the Center. Non-operating receipts and disbursements are for interest on investments, debt proceeds, construction costs and principal and interest paid. A summary of cash receipts, disbursements and changes in cash balance for the years ended June 30, 2013 and June 30, 2012 are presented below:

| | Changes in Cash Balance | |
|---|-------------------------|------------------|
| | Year ended June 30, | |
| | 2013 | 2012 |
| Operating receipts: | | |
| Detention care fees | \$ 738,470 | 563,074 |
| State programs | 581,360 | 176,094 |
| Child welfare | 2,586,230 | 2,649,745 |
| Juvenile justice | 832,497 | 896,721 |
| County services | - | 137,008 |
| Miscellaneous | 28,264 | 25,206 |
| Total operating receipts | 4,766,821 | 4,447,848 |
| Operating disbursements: | | |
| Salaries | 2,188,577 | 2,156,192 |
| Employee benefits | 666,237 | 675,263 |
| Travel | 385,153 | 335,750 |
| Resident meals | 96,065 | 73,443 |
| Building and utilities | 69,388 | 116,525 |
| Equipment and vehicle | 172,011 | 20,918 |
| Vehicle maintenance | 70,967 | 77,025 |
| Professional fees | 85,991 | 71,769 |
| Insurance | 65,201 | 62,358 |
| Supplies | 73,726 | 44,614 |
| Medical | 91,011 | 44,235 |
| Staff development | 21,113 | 10,878 |
| Information services | 50,311 | 41,121 |
| Community based services | 284,561 | 392,435 |
| Total operating disbursements | 4,320,312 | 4,122,526 |
| Excess of operating receipts | | |
| over operating disbursements | 446,509 | 325,322 |
| Non-operating receipts (disbursements): | | |
| Interest on investments | 296 | 578 |
| Mortgage line of credit proceeds | 736,935 | - |
| Other line of credit proceeds | 869,858 | 716,000 |
| Line of credit debt service | - | (718,974) |
| Construction in progress | (390,241) | - |
| Debt service | (1,723,796) | (319,078) |
| Net non-operating receipts (disbursements) | (506,948) | (321,474) |
| Change in cash balance | (60,439) | 3,848 |
| Cash balance beginning of year | 189,479 | 185,631 |
| Cash balance end of year | \$ 129,040 | 189,479 |

In fiscal year 2013, operating receipts increased \$318,973, or 7.2%, over fiscal year 2012. The increase was primarily a result of increased services. In fiscal year 2013, operating disbursements increased \$197,786, or 4.8%, over fiscal year 2012. The increase in disbursements was due to additional costs for providing additional services.

LONG-TERM DEBT

During the year ended June 30, 2013, the Center received line of credit proceeds totaling \$1,606,793. At June 30, 2013, \$736,996 was outstanding on the mortgage line of credit. Other lines of credit were paid in full at June 30, 2013.

ECONOMIC FACTORS

The financial position of the Center improved in the current fiscal year. The current condition of the economy in the state continues to be a concern for Center officials. Some of the realities that may potentially become challenges for the Center to meet are:

- ◆ Facilities and equipment require constant maintenance and upkeep.
- ◆ The State of Iowa's DHS inequitable system of payment to regional detention facilities will continue to create fiscal challenges for the Center.

The Center anticipates the current fiscal year will be a year of service growth due to the increase in the number of services provided and geographical areas served.

CONTACTING THE CENTER'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers and creditors with a general overview of the Center's finances and to show its accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Central Iowa Juvenile Detention Center, 2317 Rick Collins Way, Eldora, Iowa 50627, phone (641) 858-3852 or e-mail cijdc@cijdc.com.

Central Iowa Juvenile Detention Center

Financial Statement

Exhibit A

Central Iowa Juvenile Detention Center
Statement of Cash Receipts, Disbursements and Changes
in Cash Balance

As of and for the year ended June 30, 2013

| | | | |
|---|------------|-------------|-------------------|
| Operating receipts: | | | |
| Detention care fees | | | \$ 738,470 |
| State programs: | | | |
| Detention care | | | 581,360 |
| School lunch | \$ 533,238 | | 48,122 |
| Child welfare | | 48,122 | 581,360 |
| Juvenile justice | | | 2,586,230 |
| Miscellaneous | | | 832,497 |
| Total operating receipts | | | <u>28,264</u> |
| | | | <u>4,766,821</u> |
| Operating disbursements: | | | |
| Salaries: | | | |
| Detention care | | 1,390,313 | |
| Community based services | | 798,264 | 2,188,577 |
| Employee benefits: | | | |
| Detention care | | 495,117 | |
| Community based services | | 171,120 | 666,237 |
| Travel: | | | |
| Detention care | | 222,915 | |
| Community based services | | 162,238 | 385,153 |
| Resident meals | | | 96,065 |
| Building and utilities | | | 69,388 |
| Equipment and vehicle | | | 172,011 |
| Vehicle maintenance | | | 70,967 |
| Professional fees | | | 85,991 |
| Insurance | | | 65,201 |
| Supplies | | | 73,726 |
| Medical | | | 91,011 |
| Staff development | | | 21,113 |
| Information services | | | 50,311 |
| Community based services | | | 284,561 |
| Total operating disbursements | | | <u>4,320,312</u> |
| Excess of operating receipts over operating disbursements | | | <u>446,509</u> |
| Non-operating receipts (disbursements): | | | |
| Interest on investments | | | 235 |
| Mortgage line of credit proceeds | | | 736,996 |
| Other line of credit proceeds | | | 869,858 |
| Construction in progress | | | (390,241) |
| Debt service: | | | |
| Principal | | (1,702,730) | |
| Interest | | (21,066) | (1,723,796) |
| Net non-operating receipts (disbursements) | | | <u>(506,948)</u> |
| Change in cash balance | | | (60,439) |
| Cash balance beginning of year | | | 189,479 |
| Cash balance end of year | | | <u>\$ 129,040</u> |
| Cash Basis Fund Balance | | | |
| Unrestricted | | | <u>\$ 129,040</u> |
| See notes to financial statement. | | | |

Central Iowa Juvenile Detention Center

Notes to Financial Statement

June 30, 2013

(1) Summary of Significant Accounting Policies

The Central Iowa Juvenile Detention Center was formed in 1993 pursuant to Chapter 28E of the Code of Iowa. The Center is a voluntary joint undertaking of the Boards of Supervisors of the counties of Appanoose, Benton, Boone, Buena Vista, Calhoun, Floyd, Franklin, Greene, Hamilton, Hancock, Hardin, Humboldt, Iowa, Jasper, Kossuth, Mahaska, Marshall, Palo Alto, Poweshiek, Story, Tama, Webster, Winnebago and Wright, Iowa. The primary purpose of this detention facility is to provide a physically secure, emotionally stable and safe environment in which juveniles can await court disposition.

A. Reporting Entity

For financial reporting purposes, the Central Iowa Juvenile Detention Center has included all funds, organizations, agencies, boards, commissions and authorities. The Center has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the Center are such that exclusion would cause the Center's financial statement to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the Center to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the Center. The Center has no component units which meet the Governmental Accounting Standards Board criteria.

B. Basis of Presentation

The accounts of the Center are organized as an Enterprise Fund. Enterprise Funds are utilized to finance and account for the acquisition, operation and maintenance of governmental facilities and services supported by user charges.

Enterprise Funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with an Enterprise Fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

C. Basis of Accounting

The Center maintains its financial records on the basis of cash receipts and disbursements and the financial statement of the Center is prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the financial statement does not present the financial position and results of operations of the Center in accordance with U.S. generally accepted accounting principles.

(2) Cash and Investments

The Center's deposits in banks at June 30, 2013 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

The Center is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the Center; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

The Center had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 3, as amended by Statement No. 40.

(3) Short-Term and Long-Term Liabilities

A summary of changes in short-term and long-term liabilities and interest paid for the year ended June 30, 2013 is as follows:

| | Mortgage Loan | Line of Credit #1 | Line of Credit #2 | Mortgage Line of Credit | Total |
|-------------------------------|------------------|----------------------|----------------------|----------------------------|-----------|
| Balance beginning of year | \$ 832,872 | - | - | - | 832,872 |
| Increases | - | 375,000 | 494,858 | 736,996 | 1,606,854 |
| Decreases | 832,872 | 375,000 | 494,858 | - | 1,702,730 |
| Balance end of year | \$ - | - | - | 736,996 | 736,996 |
| Interest paid during the year | \$ 19,124 | 1,942 | - | - | 21,066 |

Mortgage Loan

On April 15, 2011, the Center entered into a mortgage loan agreement with a local bank for \$1,100,000. The funds were used to pay off the line of credit, the \$200,000 loan taken out on August 31, 2010 and for operating expenses. The mortgage loan bears 5.0% interest per annum. Current year principal payments totaled \$832,872 and interest paid was \$19,124. The loan was paid in full during fiscal year 2013.

Line of Credit

On March 12, 2010, the Board approved a line of credit with a local bank for a maximum of \$500,000. The line of credit bears 4.75% interest per annum. Funds are drawn to pay operating expenses and are repaid when funds are received from operations. During fiscal year 2013, the outstanding balance did not exceed the \$500,000 maximum. In fiscal year 2013, \$375,000 was drawn on the line of credit and \$375,000 was repaid. Current year interest paid was \$1,942. The account was closed on June 1, 2013.

Line of Credit

On June 21, 2013, the Board approved a line of credit with a local bank for a maximum of \$500,000. The line of credit bears 3.9% interest per annum. Funds are drawn to pay operating expenses and are repaid when funds are received from operations. During fiscal year 2013, the outstanding balance did not exceed the \$500,000 maximum. In fiscal year 2013, \$494,858 was drawn on the line of credit and \$494,858 was repaid.

Mortgage Line of Credit

On June 21, 2013, the Board approved a mortgage line of credit with a local bank for a maximum of \$2,700,000. The line of credit bears 3.9% interest per annum. Funds are drawn to pay construction expenses and are repaid when funds are received from operations. During fiscal year 2013, the outstanding balance did not exceed the \$2,700,000 maximum. In fiscal year 2013, \$736,996 was drawn on the line of credit. No interest was paid in the current year. The outstanding balance at June 30, 2013 was \$736,996.

(4) Other Postemployment Benefits (OPEB)

Plan Description - The Center operates a single-employer health benefit plan which provides medical/prescription drug benefits for employees, retirees and their spouses. There are 30 active and no retired members in the plan. Retired participants must be age 55 or older at retirement.

The medical/prescription drug benefits are provided through a fully-insured plan with Wellmark. Retirees under age 65 would pay the same premium for the medical/prescription drug benefits as active employees.

Funding Policy - The contribution requirements of plan members are established and may be amended by the Center. The Center currently finances the retiree benefit plan on a pay-as-you-go basis. The most recent active member monthly premiums for the Center and plan members are \$465 for single coverage and \$1,135 for family coverage. For the year ended June 30, 2013, the Center contributed \$60,609 and plan members eligible for benefits contributed \$15,181 to the plan.

(5) Pension and Retirement Benefits

The Center contributes to the Iowa Public Employees' Retirement System (IPERS), which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by State statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa, 50306-9117.

Plan members are required to contribute 5.78% of their annual covered salary and the Center is required to contribute 8.67% of annual covered payroll. Contribution requirements are established by state statute. The Center's contributions to IPERS for the years ended June 30, 2013, 2012 and 2011 were \$141,083, \$169,861 and \$113,566, respectively, equal to the required contributions for each year.

(6) Risk Management

The Center is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The Center assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

(7) Compensated Absences

Center employees accumulate an established amount of earned personal time off based on the number of years of service for subsequent use or for payment upon termination, resignation, retirement or death. These accumulations are not recognized as disbursements by the Center until used or paid. The Center's approximate liability to employees for earned personal time off at June 30, 2013 is \$192,000. This liability has been computed based on rates of pay in effect at June 30, 2013.

(8) Early Childhood Iowa Area Boards

The Center is the fiscal agent for two Early Childhood Iowa Area Boards, organizations formed pursuant to the provisions of Chapter 256I of the Code of Iowa. The Area Boards receive state grants to administer early childhood centers school ready programs. Financial transactions of the Area Boards are not included in the Center's financial statements. The Area Boards' financial data for the year ended June 30, 2013 is as follows:

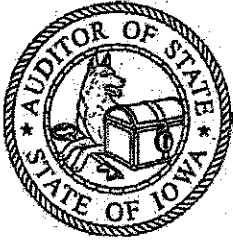
Building Directions for Families

| | Early Childhood | School Ready | Total |
|--|--------------------|-----------------|---------|
| Revenues: | | | |
| State grants: | | | |
| Early Childhood | \$ 96,265 | - | 96,265 |
| Family support and parent education | - | 290,037 | 290,037 |
| Preschool support for low-income families: | - | 127,347 | 127,347 |
| Quality improvement | - | 50,628 | 50,628 |
| Allocation for administration | 5,067 | 15,432 | 20,499 |
| Other grant programs | - | 31,292 | 31,292 |
| Total state grants | 101,332 | 514,736 | 616,068 |
| Interest on investments | 97 | 389 | 486 |
| Total revenues | 101,429 | 515,125 | 616,554 |
| Expenditures: | | | |
| Program services: | | | |
| Early childhood | 97,149 | - | 97,149 |
| Family support and parent education | - | 289,264 | 289,264 |
| Preschool support for low income families: | - | 136,007 | 136,007 |
| Quality improvement | - | 51,011 | 51,011 |
| Other program services | - | 30,019 | 30,019 |
| Total program services | 97,149 | 506,301 | 603,450 |
| Administration | 6,030 | 16,063 | 22,093 |
| Total expenditures | 103,179 | 522,364 | 625,543 |
| Change in fund balance | (1,750) | (7,239) | (8,989) |
| Fund balance beginning of year | 16,359 | 23,311 | 39,670 |
| Fund balance end of year | \$ 14,609 | 16,072 | 30,681 |

4 R Kids

| | Early Childhood | School Ready | Total |
|---|--------------------|-----------------|---------|
| Revenues: | | | |
| State grants: | | | |
| Early Childhood | \$ 109,312 | - | 109,312 |
| Family support and parent education | - | 494,795 | 494,795 |
| Preschool support for low-income families | - | 217,251 | 217,251 |
| Quality improvement | - | 65,190 | 65,190 |
| Allocation for administration | 5,753 | 25,691 | 31,444 |
| Other grant programs | - | 54,018 | 54,018 |
| Total state grants | 115,065 | 856,945 | 972,010 |
| Interest on investments | - | 650 | 650 |
| Total revenues | 115,065 | 857,595 | 972,660 |
| Expenditures: | | | |
| Program services: | | | |
| Early childhood | 109,376 | - | 109,376 |
| Family support and parent education | - | 476,915 | 476,915 |
| Preschool support for low income families | - | 216,470 | 216,470 |
| Quality improvement | - | 64,310 | 64,310 |
| Other program services | - | 56,680 | 56,680 |
| Total program services | 109,376 | 814,375 | 923,751 |
| Administration | 5,753 | 25,260 | 31,013 |
| Total expenditures | 115,129 | 839,635 | 954,764 |
| Change in fund balance | (64) | 17,960 | 17,896 |
| Fund balance beginning of year | 64 | 84,317 | 84,381 |
| Fund balance end of year | \$ - | 102,277 | 102,277 |

**Independent Auditor's Report on Internal Control
over Financial Reporting and on Compliance and Other Matters
Based on an Audit of a Financial Statement Performed in Accordance with
Government Auditing Standards**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Auditor's Report on Internal Control
over Financial Reporting and on Compliance and Other Matters
Based on an Audit of a Financial Statement Performed in Accordance with
Government Auditing Standards

To the Members of the
Central Iowa Juvenile Detention Center:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statement of the Central Iowa Juvenile Detention Center as of and for the year ended June 30, 2013, and the related Notes to Financial Statement, and have issued our report thereon dated March 8, 2014. Our report expressed an unmodified opinion on the financial statement which was prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Central Iowa Juvenile Detention Center's internal control over financial reporting to determine the audit procedures appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Central Iowa Juvenile Detention Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Central Iowa Juvenile Detention Center's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of the Center's financial statement will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Central Iowa Juvenile Detention Center's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not


an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards. The results of our tests disclosed no instances of non-compliance or other matters which are required to be reported under Government Auditing Standards.


Comments involving statutory and other legal matters about the Center's operations for the year ended June 30, 2013 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statement of the Center. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Center's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Central Iowa Juvenile Detention Center during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 8, 2014

Central Iowa Juvenile Detention Center

Schedule of Findings

June 30, 2013

Findings Related to the Financial Statement:

INTERNAL CONTROL DEFICIENCIES:

No matters were noted.

INSTANCE OF NON-COMPLIANCE:

No matters were noted.

Central Iowa Juvenile Detention Center

Schedule of Findings

June 30, 2013

Other Findings Related to Required Statutory Reporting:

- (1) Questionable Disbursements - No disbursements we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 were noted.
- (2) Travel Expense - No disbursements of Center money for travel expenses of spouses of Center officials or employees were noted.
- (3) Center Minutes - No transactions were found that we believe should have been approved in the Center minutes but were not.
- (4) Deposits and Investments - No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the Center's investment policy were noted.
- (5) Early Childhood Iowa Area Boards - The Center is the fiscal agent for two Early Childhood Iowa Area Boards, formed pursuant to the provisions of Chapter 256I of the Code of Iowa. Financial transactions of the Area Boards are not included in the Center's financial statements.

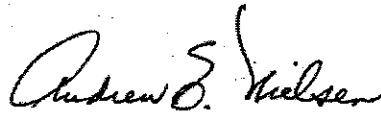
No instances of non-compliance were noted as a result of the audit procedures performed.

Central Iowa Juvenile Detention Center

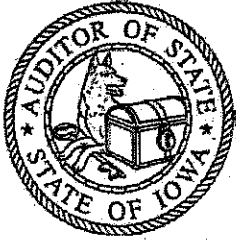
Staff

This audit was performed by:

James S. Cunningham, CPA, Manager
Jenny R. Lawrence, Senior Auditor
Amanda Burt, Assistant Auditor



Andrew E. Nielsen, CPA
Deputy Auditor of State



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

FOR RELEASE

March 26, 2014

Contact: Andy Nielsen
515/281-5834

Auditor of State Mary Mosiman today released an audit report on the Central Iowa Juvenile Detention Center in Eldora, Iowa.

The Center had total receipts of \$6,373,910 for the year ended June 30, 2013, a 23.4% increase from the prior year. The receipts included \$832,497 in receipts from juvenile justice, \$1,606,793 in line of credit and loan proceeds, \$738,470 in detention care fees, \$581,360 in state program receipts and \$2,586,230 from child welfare service fees.

Disbursements totaled \$6,434,349 for the year ended June 30, 2013, a 24.7% increase from the prior year, and included \$2,188,577 for salaries and \$1,732,796 for debt principal and interest payments.

The increase in receipts and disbursements is due primarily to a larger volume of loan activity in fiscal year 2013.

A copy of the audit report is available for review in the Central Iowa Juvenile Detention Center's office, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1314-2341-B00F.pdf>.

###

Melissa Hartgers

From: Licensing@IowaABD.com
Sent: Monday, March 31, 2014 2:15 AM
To: Melissa Hartgers
Cc: Licensing@IowaABD.com
Subject: Liquor License Submitted to Local Authority

The following licenses are completed and awaiting local authority approval:

| License # | License Status | Business Name |
|-----------|------------------------------|-----------------------|
| BC0016798 | Submitted to Local Authority | Kellduff 5 and 10 Inc |

Please do not respond to this email. Contact the Division's Licensing Section with questions regarding the application process or application status toll-free at 866.iowaABD (866.469.2223) (select option 1), locally at 515.281.7400 (select option 1).

For assistance by email contact Licensing@IowaABD.com

To access license renewal, click here: <https://elicensing.iowaabd.com>

Tuesday, April 1, 2014 the Jasper County Board of Supervisors met in regular session at 9:30 a.m. with Supervisors Brock, Stevenson and Carpenter present and accounted for; Chairman Brock presiding.

Sheriff John Halferty presented to the Board proposed costs for generators at the Highway Department yard and the Annex Building along with the cost of installation. Halferty said that Emergency Management Director, Jim Sparks, has secured a grant to cover the cost of the two generators but would need funding for the installation.

Motion by Stevenson, seconded by Carpenter to approve the purchase of a generator for the Highway Department yard the Annex Building each costing \$2,994 and the cost of installation at the Highway Department yard \$3,158.80 and at the Annex Building \$3,666.33.

YEA: CARPENTER, STEVENSON, BROCK

Halferty asked the Supervisors to approve positions for part-time, as needed, transport officers. Halferty said that these transport officers would be used only when the regular transport officers were busy.

Motion by Carpenter, seconded by Stevenson to approve two part-time, as needed, transport officers for the Sheriff's Department.

YEA: STEVENSON, CARPENTER, BROCK

Human Resources Director, Dennis Simon asked the Board to approve the hiring of a Seasonal Intern for the Conservation Department and a Part-time Clerk for the Treasurer's office.

Motion by Carpenter, seconded by Stevenson to adopt Resolution 14-20, a hiring resolution certifying the following appointment to the Auditor's Office for payroll implementation:

| <u>DEPARTMENT</u> | <u>POSITION</u> | <u>EMPLOYEE</u> | <u>PAY RATE</u> | <u>RANGE/STEP</u> | <u>EFFECTIVE DATE</u> |
|-------------------|-----------------|------------------|-----------------|-------------------|-----------------------|
| Conservation | Seasonal Intern | Ethan Vander Pol | \$9.00 | Hire-in | 5/13/14 |

YEA: STEVENSON, BROCK, CARPENTER

A complete copy of the resolution is on file in the Office of the Jasper County Auditor.

Motion by Carpenter, seconded by Stevenson to adopt Resolution 14-21, a hiring resolution certifying the following appointment to the Auditor's Office for payroll implementation:

| <u>DEPARTMENT</u> | <u>POSITION</u> | <u>EMPLOYEE</u> | <u>PAY RATE</u> | <u>RANGE/STEP</u> | <u>EFFECTIVE DATE</u> |
|-------------------|----------------------|-----------------|-----------------|-------------------|-----------------------|
| Treasurer | Clerk (Part-time) | Heather Preston | \$13.94 | Hire-in | 4/7/14 |

YEA: CARPENTER, BROCK, STEVENSON

A complete copy of the resolution is on file in the Office of the Jasper County Auditor.

Motion by Stevenson, seconded by Carpenter to adopt Resolution 14-22 Supporting the Application for Annexation proposed to the City of Prairie City, Iowa correcting Resolution 14-08 by adding the legal description of the property owned by Jasper County as follows:

Part of Government Lot 4 in Section 2, Township 78 North, Range 21 West of the 5th P.M., Jasper County, Iowa, which lies South of Highway No. 163 as shown in Condemnation recorded in Book 953, page 133 in the office of the Recorder of said County and which lies North of Highway No. 163 as shown in Condemnation recorded in Book 1074, page 589 in the office of the Recorder of said County, EXCEPT that

part of said Government Lot 4 which lies in a triangular tract of land described as bounded on the North by the Southerly right-of-way line of the C.R.I.&P. Railroad, bounded on the East by a line 200 feet normally distant Westerly from and parallel to the East line of Lot 5 of Government Lot 3 in said Section 2, as appears in plat recorded in Plat book B, page 437 in the office of the Recorder of said County, bounded on the South by a line 60 feet normally distant Northerly of and parallel to the centerline of existing Primary Road designated Iowa No. 163. AND A triangular tract of land being all that part of Government Lot 4 of Section 2, Township 78 North, Range 21 West of the 5th P.M., Jasper County, Iowa and all that part of Lot 5 of Government Lot 3 of said Section 2 as appears in Plat recorded in Plat Book B, page 437 in the office of the Recorder of said County, described as bounded on the North by the Southerly right-of-way line of the C.R.I.&P. Railroad, bounded on the East by a line 200 feet normally distant Westerly from and parallel to the East line of said Lot 5 of Government Lot 3, bounded on the South by a line 60 feet normally distant Northerly of and parallel to the centerline of existing Primary Road designated Iowa No. 163.

YEA: CARPENTER, STEVENSON, BROCK

A complete copy of the resolution is on file in the Office of the Jasper County Auditor.

Motion by Carpenter, seconded by Stevenson to approve Board of Supervisors minutes for March 25, 2014.

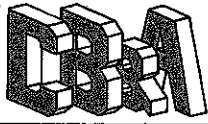
YEA: STEVENSON, CARPENTER, BROCK

There were no Board appointments.

Motion by Carpenter, seconded by Stevenson to adjourn the Tuesday, April 1, 2014 Board of Supervisors meeting.

Dennis Parrott, Auditor

Joe Brock, Chairman



CALHOUN-BURNS AND ASSOCIATES, INC.

BRIDGES ♦ STRUCTURES ♦ TRANSPORTATION

ITEM #6a
April 8, 2014 Agenda

March 24, 2014

Russell Stutt, P.E.
Jasper County Engineer
910 N. 11th Avenue, East
Newton, IA 50208

RE: JASPER COUNTY BRIDGE INSPECTION AND RATING PROGRAM - 2014 AND 2015

Dear Mr. Stutt:

This proposal for bridge inspection and rating services for your 2014 and 2015 programs are submitted in accordance with your request for professional structural engineering services. You have asked us to reinspect and rate approximately 193 structures in 2014 and approximately 207 in 2015 from the attached lists for the Standard Rating and HS20 Design Trucks. We will complete Program Manager and Team Leader assignments, provide master lists, cost estimating and summary listing per the Iowa DOT and FHWA guidelines and requirements.

We propose to reinspect these 193 structures in 2014 for a lump sum fee of \$28,945.00 and 207 structures in 2015 for a lump sum fee of \$31,995.00. We will perform any required load rating computations, update scour evaluations and complete fracture critical inspections to justify changes, deficiencies, replacements, repairs, funding, etc., at the following estimated rates:

- Load Rating Calculations: \$ 95.00 Each
- Updated Level A or B Scour Evaluations: \$ 75.00 Each
- Fracture Critical Inspections: \$600.00 Each

In addition to the above, we will provide assistance with the implementation of the SIIMS database as directed by the County at our hourly rates. Any special equipment costs will be charged to the County as a direct expense as we have done in the past.

Please review this proposal and, if it is acceptable, return one signed and dated copy to us. We will do another good job for you and Jasper County.

Sincerely,

Milton C. Clemenson, P.E.
Vice President

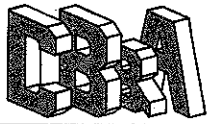
ACCEPTED FOR JASPER COUNTY:

Board of Supervisors Chair

ATTESTED:

Russell Stutt, P.E.
Jasper County Engineer

Date: _____



CALHOUN-BURNS AND ASSOCIATES, INC.

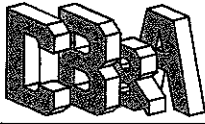
BRIDGES ♦ STRUCTURES ♦ TRANSPORTATION

JASPER COUNTY BRIDGE INSPECTION AND RATING PROGRAM

The following bridges shall be inspected and completed reports submitted:

2014

| <u>Bridge No.</u> | <u>Bridge No.</u> | <u>Bridge No.</u> | <u>Bridge No.</u> | <u>Bridge No.</u> | <u>Bridge No.</u> |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| A01 | C11 | E07 | F31 | H11 | J11 |
| A02 | C12 | E08 | F32 | H12 | J12 |
| A03 | C13 | E09 | G01 | H13 | J13 |
| A04 | C14 | E11 | G02 | H14 | J16 |
| A06 | C15 | E12 | G03 | H15 | J18 |
| A08 | C16 | E14 | G04 | I01 | J19 |
| A09 | C18 | E15 | G05 | I02 | J20 |
| A11 | C19 | E16 | G06 | I04 | J21 |
| A12 | C20 | E17 | G09 | I05 | K06 |
| A14 | C21 | E18 | G10 | I07 | K26 |
| A15 | C23 | E19 | G11 | I08 | K29 |
| A16 | C26 | E20 | G12 | I09 | L20 |
| A17 | C27 | E21 | G13 | I10 | L29 |
| B01 | D01 | E22 | G18 | I11 | M23 |
| B02 | D05 | E24 | G19 | I12 | N21 |
| B03 | D06 | E25 | G22 | I13 | N26 |
| B04 | D09 | F01 | G25 | I15 | O09 |
| B05 | D10 | F02 | G27 | I16 | O10 |
| B06 | D11 | F03 | G28 | I17 | O11 |
| B07 | D13 | F04 | G30 | I18 | P13 |
| B08 | D14 | F05 | G34 | I19 | Q06 |
| B11 | D15 | F06 | G35 | I21 | Q07 |
| B13 | D16 | F07 | H01 | I22 | Q12 |
| B14 | D17 | F08 | H02 | I23 | R18 |
| B15 | D18 | F09 | H03 | J02 | R19 |
| B16 | D19 | F10 | H04 | J03 | S05 |
| C02 | E01 | F12 | H05 | J05 | S06 |
| C04 | E02 | F13 | H06 | J06 | S11 |
| C05 | E03 | F19 | H07 | J07 | S32 |
| C06 | E04 | F20 | H08 | J08 | S35 |
| C08 | E05 | F21 | H09 | J09 | T01 |
| C10 | E06 | F30 | H10 | J10 | T03 |
| | | | | | T18 |



CALHOUN-BURNS AND ASSOCIATES, INC.

BRIDGES ♦ STRUCTURES ♦ TRANSPORTATION

JASPER COUNTY BRIDGE INSPECTION AND RATING PROGRAM

The following bridges shall be inspected and completed reports submitted:

2015

| <u>Bridge No.</u> | <u>Bridge No.</u> | <u>Bridge No.</u> | <u>Bridge No.</u> | <u>Bridge No.</u> | <u>Bridge No.</u> |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| A06 | K15 | L31 | O05 | Q09 | S18 |
| A10 | K19 | M01 | O06 | Q12 | S20 |
| A17 | K21(Ent.) | M02 | O07 | Q13 | S23 |
| A18 | K22 | M03 | O08 | Q14 | S24 |
| B04 | K24 | M05 | O09 | Q15 | S25 |
| B06 | K28 | M07 | O10 | Q16 | S26 |
| B09 | K29 | M10 | O11 | Q19 | S27 |
| B11 | K30 | M11 | O12 | R01 | S28 |
| B16 | K32 | M12 | O13 | R02 | S30 |
| C04 | K33 | M14 | O15 | R03 | S32 |
| C09 | K35 | M15 | O17 | R04 | S33 |
| C20 | K36 | M16 | O18 | R05 | S34 |
| C27 | L01 | M17 | O19 | R08 | S35 |
| E01 | L02 | M19 | O24 | R10 | S36 |
| E03 | L03 | M22 | O25 | R11 | T01 |
| E12 | L06 | N02 | P01 | R13 | T02 |
| F02 | L07 | N03 | P04 | R15 | T03 |
| F30 | L08 | N04 | P05 | R16 | T04 |
| F32 | L10 | N05 | P06 | R18 | T05 |
| G05 | L12 | N06 | P08 | R19 | T06 |
| G21 | L13 | N08 | P12 | R20 | T07 |
| G32 | L14 | N09 | P13 | R25 | T08 |
| G35 | L16 | N10 | P14 | R99(Ent.) | T13 |
| H15 | L17 | N12 | P15 | S03 | T18 |
| I20 | L18 | N13 | P16 | S04 | T19 |
| J02 | L19 | N14 | P18 | S05 | T20 |
| K01 | L20 | N17 | P21 | S06 | T21 |
| K05 | L21 | N18 | Q01 | S07 | T22 |
| K06 | L22 | N21 | Q02 | S11 | T23 |
| K08 | L24 | N22 | Q03 | S12 | T24 |
| K09 | L25 | N23 | Q04 | S13 | T25 |
| K10 | L26 | N24 | Q05 | S14 | T26 |
| K11 | L27 | N26 | Q06 | S15 | |
| K13 | L28 | O01 | Q07 | S16 | |
| K14 | L29 | O04 | Q08 | S17 | |

* 1-PMST550 Strobe Light

* Warranty: Included in machine sale price: Base Warranty is 12 Months with Full Machine Coverage, PLUS Total Machine Extended Service Coverage out to a total of 72 Months or 3,000 Hours, whichever comes first, no deductible on all items covered.

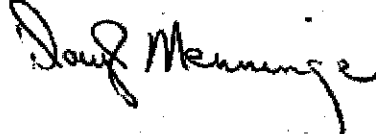
Cash Sale Price: \$237,740
Less Trade Allowance: \$48,000. Trade unit: John Deere 644H, SN DW644HX572711;
Price Complete, Delivered: \$189,740

OPTIONS: Embedded Payload Scales add \$4,992.00
Calibration of Payload Scales \$1,500.00

Forks 84" x 108" wide + \$13,353 Total # 209,585.00

We believe the equipment as quoted will exceed your expectations. On behalf of Murphy Tractor & Equipment Co., Inc., thank you for the opportunity to quote John Deere machinery.

Sincerely,



Daryl Menninga
Territory Sales Manager

CUSTOMER ACCEPTANCE:

'I accept the equipment & terms stated herewith.'

Russ Stutt

'This proposal is good for 30 days'

| | |
|----------------------------|---------------------|
| Sell Price | \$237,390.00 |
| Ext Warranty | Included |
| Less Gross Trade Allowance | (\$42,000.00) |
| Balance | \$195,390.00 |

scale if we want it

+6500.00

TRADE-INS

\$ 201,890

| Model | Make | Serial Number | Year | Trade Allowance |
|-------|-----------------|---------------|------|-----------------|
| 644H | JOHN DEERE (AO) | 572711 | 1999 | \$42,000.00 |

WARRANTY

Standard Warranty: 12 Month/1500 Hour Full Machine Warranty

Extended Warranty: 3 Year / 5,000 Hour Governmental Powertrain Warranty

K SERIES LOADER IS SUBJECT TO AVAILABILITY

Accepted by _____ on _____

Signature