



**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

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NEWS RELEASE

FOR RELEASE May 4, 2004

Contact: Andy Nielsen
515/281-5834

Auditor of State David A. Vaudt today released an audit report on 5B Judicial District Youth Services located in Lamoni, Iowa.

Vaudt reported that Youth Services' operating revenues totaled \$706,010 for the year ended June 30, 2003, including \$703,344 from the State of Iowa and other governments. Operating revenues for the year ended June 30, 2002 totaled \$771,663, including \$769,404 from the State of Iowa and other governments.

Operating expenses totaled \$753,322 for the year ended June 30, 2003, including salaries and benefits of \$540,665, rent of \$42,000 and insurance of \$28,936. Operating expenses for the year ended June 30, 2002 totaled \$850,910, including salaries and benefits of \$612,816, rent of \$42,165, and food of \$31,088.

The significant decrease in revenues and expenses from 2002 to 2003 was primarily due to the 13 percent decrease in the number of juveniles provided shelter care in 2003.

A copy of the audit report is available for review in the Office of Auditor of State and at Youth Services' office.

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5B JUDICIAL DISTRICT YOUTH SERVICES

**INDEPENDENT AUDITOR'S REPORTS
FINANCIAL STATEMENTS
SCHEDULE OF FINDINGS**

JUNE 30, 2003 AND 2002

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5B Judicial District Youth Services

Officials

<u>Name</u>	<u>Title</u>	<u>Representing</u>
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(Before January 2003)

Kevin Wynn	Chairman	Adams County
Ethel Campbell	Vice Chairman	Ringgold County
Jack Cooley	Member	Clarke County
JR Cornett	Member	Decatur County
Clarence Gee	Member	Lucas County
Lee Little	Member	Taylor County
Mike Reasoner	Member	Union County
Jerry O'Dell	Member	Wayne County
Michelle Bowen	Board Secretary	
Cary Williams	Executive Director	

(After January 2003)

Kevin Wynn	Chairman	Adams County
JR Cornett	Vice Chairman	Decatur County
Jack Cooley	Member	Clarke County
Clarence Gee	Member	Lucas County
Wayne Kemery	Member	Ringgold County
Lee Little	Member	Taylor County
Curt Turner	Member	Union County
Jerry O'Dell	Member	Wayne County
Michelle Bowen	Board Secretary	
Cary Williams	Executive Director	

5B Judicial District Youth Services



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Independent Auditor's Report

To the Officials of 5B Judicial District Youth Services:

We have audited the accompanying general purpose financial statements, listed as exhibits in the table of contents of this report, of 5B Judicial District Youth Services as of and for the years ended June 30, 2003 and 2002. These general purpose financial statements are the responsibility of Youth Services' management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with U.S. generally accepted auditing standards, Chapter 11 of the Code of Iowa and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards and provisions require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of 5B Judicial District Youth Services at June 30, 2003 and 2002, and the results of its operations and its cash flows for the years then ended, in conformity with U.S. generally accepted accounting principles.

As discussed in note 8 to the financial statements, 5B Judicial District Youth Services intends to implement Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments; Statement No. 37, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus; and Statement No. 38, Certain Financial Statement Note Disclosures, for the year ending June 30, 2004. The effects of these statements are expected to significantly impact the presentation of Youth Services' financial statements and related notes in the year of implementation. The revised requirements include the use of an analytical overview of Youth Services' financial activities in the Management's Discussion and Analysis introduction to the financial statements.

In accordance with Government Auditing Standards, we have also issued our report dated March 3, 2004 on our consideration of 5B Judicial District Youth Services' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations and contracts. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 3, 2004

Exhibit A

5B Judicial District Youth Services

Balance Sheet

June 30, 2003 and 2002

	<u>2003</u>	<u>2002</u>
Assets		
Current assets:		
Cash	\$ 31,795	75,988
Accounts receivable	108,599	95,638
Prepaid expenses	213	10,585
Inventory	<u>1,470</u>	<u>1,722</u>
Total current assets	142,077	183,933
Property and equipment, net of accumulated depreciation (note 5)	<u>55,684</u>	<u>64,867</u>
Total assets	<u>\$ 197,761</u>	<u>248,800</u>
Liabilities and Fund Equity		
Current liabilities:		
Accounts payable	\$ 14,646	16,022
Salaries and benefits payable	21,936	20,402
Capital lease purchase agreements (note 6)	12,829	12,349
Compensated absences	<u>32,132</u>	<u>26,506</u>
Total current liabilities	81,543	75,279
Non-current liabilities:		
Capital lease purchase agreements (note 6)	<u>15,090</u>	<u>23,812</u>
Total liabilities	96,633	99,091
Fund equity:		
Unreserved retained earnings	<u>101,128</u>	<u>149,709</u>
Total liabilities and fund equity	<u>\$ 197,761</u>	<u>248,800</u>

See notes to financial statements.

5B Judicial District Youth Services

Statement of Revenues, Expenses and Changes in Retained Earnings

Years ended June 30, 2003 and 2002

	<u>2003</u>	<u>2002</u>
Operating revenues:		
Government funding sources:		
Iowa Department of Human Services purchase of service	\$ 441,277	503,099
National School Lunch program reimbursements	17,998	20,030
Clothing allowances	1,826	1,700
Juvenile justice reimbursements	100,114	115,188
Charges for service to other governments	38,521	10,363
State of Missouri programs	-	2,287
Iowa in Home program	103,608	116,737
Miscellaneous	<u>2,666</u>	<u>2,259</u>
Total operating revenues	<u>706,010</u>	<u>771,663</u>
Operating expenses:		
Salaries and benefits	540,665	612,816
Workers' compensation insurance	6,260	4,725
Office supplies	6,063	6,161
Food	24,024	31,088
Other supplies	3,562	5,088
Building, grounds, supplies and maintenance	7,919	8,919
Clothing and personal needs	4,568	6,343
Rent	42,000	42,165
Utilities	15,401	14,109
Telephone	18,084	17,093
Accounting/auditing services	7,802	7,361
Postage and shipping	2,024	1,573
Insurance	28,936	23,421
Vehicle expense	6,878	7,912
Staff development and training	1,769	3,848
Subscriptions and dues	1,064	3,672
Equipment repair	4,195	6,801
Travel	8,433	24,707
Depreciation	13,615	14,938
Miscellaneous	<u>10,060</u>	<u>8,170</u>
Total operating expenses	<u>753,322</u>	<u>850,910</u>
Operating loss	<u>(47,312)</u>	<u>(79,247)</u>
Non-operating revenues (expenses):		
Interest income	771	2,405
Interest expense	(2,040)	(1,722)
Loss on disposal of fixed assets	-	(3,612)
Total non-operating revenues (expenses)	<u>(1,269)</u>	<u>(2,929)</u>
Net loss	(48,581)	(82,176)
Retained earnings beginning of year	<u>149,709</u>	<u>231,885</u>
Retained earnings end of year	<u>\$ 101,128</u>	<u>149,709</u>

See notes to financial statements.

Exhibit C

5B Judicial District Youth Services

Statement of Cash Flows

Years ended June 30, 2003 and 2002

	<u>2003</u>	<u>2002</u>
Cash flows from operating activities:		
Cash received from governmental sources	\$ 690,383	795,615
Cash received from other operating revenues	2,666	2,258
Cash payments to suppliers for goods and services	(189,581)	(218,028)
Cash payments to employees for services	<u>(533,505)</u>	<u>(626,435)</u>
Net cash used for operating activities	<u>(30,037)</u>	<u>(46,590)</u>
Cash flows from capital and related financing activities:		
Principal payments on capital leases	(12,674)	(14,097)
Interest paid	<u>(2,253)</u>	<u>(1,716)</u>
Net cash used for capital and related financing activities	<u>(14,927)</u>	<u>(15,813)</u>
Cash flows from investing activities:		
Interest received	<u>771</u>	<u>2,405</u>
Net decrease in cash and cash equivalents	(44,193)	(59,998)
Cash and cash equivalents beginning of year	<u>75,988</u>	<u>135,986</u>
Cash and cash equivalents end of year	<u>\$ 31,795</u>	<u>75,988</u>
Reconciliation of operating loss to net cash used for operating activities:		
Operating loss	<u>\$ (47,312)</u>	<u>(79,247)</u>
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	13,615	14,938
Changes in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	(12,961)	26,210
Prepaid expenses	10,585	(1,344)
Inventory	252	728
Increase (decrease) in:		
Accounts payable	(1,376)	5,744
Salaries and benefits payable	1,534	(2,122)
Compensated absences	<u>5,626</u>	<u>(11,497)</u>
Total adjustments	<u>17,275</u>	<u>32,657</u>
Net cash used for operating activities	<u>\$ (30,037)</u>	<u>(46,590)</u>

Non-cash investing, capital and financing activities:

During the year ended June 30, 2003, an office copier costing \$7,997 was acquired through a capital lease agreement. During the year ended June 30, 2002, three vehicles were acquired through a capital lease agreement of \$35,196.

See notes to financial statements.

5B Judicial District Youth Services

Notes to Financial Statements

June 30, 2003 and 2002

(1) Summary of Significant Accounting Policies

5B Judicial District Juvenile Group Home and Shelter Care was formed in 1977 by eight Southern Iowa member counties, pursuant to the provisions of Chapter 28E of the Code of Iowa. During 1995, the District discontinued its residential group home program, at which time the name of the organization was changed to 5B Judicial District Youth Services. Youth Services provides shelter care to juveniles in Judicial District 5B.

5B Judicial District Youth Services is governed by a Board comprised of one representative from each of the following member counties: Adams, Clarke, Decatur, Lucas, Ringgold, Taylor, Union and Wayne. In the performance of its duties, the Board may cooperate with, contract with, and accept and expend funds from federal, state or local agencies, public or semi-public, private individuals or corporations, and may carry out such cooperative undertakings and contracts as provided by law.

A. Reporting Entity

For financial reporting purposes, 5B Judicial District Youth Services has included all funds, organizations, agencies, boards, commissions, and authorities. Youth Services has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationships with Youth Services are such that exclusion would cause Youth Services' financial statements 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 Youth Services 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 Youth Services. 5B Judicial District Youth Services has no component units which meet the Governmental Accounting Standards Board criteria.

B. Measurement Focus

The financial activities of Youth Services are accounted for on a cost of services or "capital maintenance" measurement focus. This means all assets and liabilities, whether current or non-current, are included on its balance sheet. The reported fund equity, net total assets, is reported as retained earnings. The operating statement represents increases (revenue) and decreases (expenses) in net total assets.

In reporting the financial activity of its proprietary fund, Youth Services applies all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedure.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with standards set forth by the Governmental Accounting Standards Board. Revenues are recognized when earned and expenses are recognized when incurred.

D. Budgets

Youth Services annually adopts a budget on the accrual basis. The annual budget may be amended during the year upon approval of the Board.

E. Assets, Liabilities and Fund Equity

The following accounting policies are followed in preparing the balance sheet:

Cash Equivalents – For purposes of the statement of cash flows, all short-term cash investments that are highly liquid are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash and, at the day of purchase, have a maturity date no longer than three months.

Inventory – Inventory is valued at cost using the first-in, first-out method. Inventory consists of food commodities held for consumption.

Property and Equipment – Property and equipment are accounted for at historical cost. The cost of maintenance, repair and minor replacements is charged to expense, while the cost for major replacements and betterments is capitalized.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Buildings and improvements	7 years
Furniture and equipment	5-7 years
Vehicles	5 years

The cost of assets sold, retired, or otherwise disposed of and the related allowance for depreciation are eliminated from the accounts and any gain or loss is included in operations.

Compensated Absences – Full-time employees of Youth Services accumulate a limited amount of earned but unused vacation hours for subsequent use or for payment upon termination, death or retirement. The Youth Services' liability for accumulated vacation has been computed based on rates of pay in effect at the end of the fiscal year.

(2) Cash

Youth Services' deposits at June 30, 2003 and 2002 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 members of the pool to insure there will be no loss of public funds.

Youth Services 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; 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.

Youth Services' cash and deposits at June 30, 2003 and 2002 are as follows:

Type	June 30,	
	2003	2002
Checking and savings accounts	\$ 31,159	74,935
Cash on hand	636	1,053
Total	<u>\$ 31,795</u>	<u>75,988</u>

(3) Pension and Retirement Benefits

Youth Services 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 3.70% of their annual salary and Youth Services is required to contribute 5.75% of annual payroll. Contribution requirements are established by state statute. Youth Services' contributions to IPERS for the years ended June 30, 2003, 2002, and 2001 were \$22,613, \$24,332, \$23,258, respectively, equal to the required contributions for each year.

(4) Lease Agreement

5B Judicial District Youth Services entered into a lease agreement with JRC, Inc., for the lease of the current facility in Lamoni, Iowa. The lease is for a period of 20 years, commencing October 1, 1994. The lease requires monthly rental payments of \$3,500. The rent expense under this lease was \$42,000 for each of the years ended June 30, 2003 and 2002.

(5) Property and Equipment

A summary of changes in property and equipment for the year ended June 30, 2003 is as follows:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Building and improvement	\$ 1,868	-	-	1,868
Furniture and equipment	36,961	7,997	5,760	39,198
Vehicles	75,621	-	-	75,621
Total	<u>\$ 114,450</u>	<u>7,997</u>	<u>5,760</u>	116,687
Less accumulated depreciation				<u>(61,003)</u>
Total				<u>\$ 55,684</u>

Furniture and equipment includes \$7,997 of assets acquired under a capital lease. Vehicles includes \$46,596 of assets acquired under a capital lease.

(6) Capital Lease Purchase Agreements

Youth Services entered into capital lease purchase agreements in November, 2002 to lease a copier and in March, 2002 to lease three vehicles. The following is a schedule of the future minimum lease payments, including interest at 9.45% and 6.26% per annum, respectively, and the present value of the net minimum lease payments under the agreements in effect at June 30, 2003:

Year Ending June 30,	Copier	Vehicles	Total
2004	\$ 1,285	12,901	14,186
2005	1,928	9,763	11,691
2006	1,928	-	1,928
2007	1,928	-	1,928
2008	803	-	803
Total minimum lease payments	7,872	22,664	30,536
Less amounts representing interest	<u>(1,364)</u>	<u>(1,253)</u>	<u>(2,617)</u>
Present value of net minimum lease payments	<u>\$ 6,508</u>	<u>21,411</u>	<u>27,919</u>

Payments under the copier and vehicles capital lease purchase agreements during the year ended June 30, 2003 totaled \$1,767 and \$12,901, respectively. Youth Services also paid \$259 under a capital lease purchase agreement for a copier that was replaced during the year ended June 30, 2003.

(7) Risk Management

Youth Services 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. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

(8) Prospective Accounting Change

The Governmental Accounting Standards Board has issued Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments; Statement No. 37, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus; and Statement No. 38, Certain Financial Statement Note Disclosures. These statements will be implemented for the year ending June 30, 2004. The effects are expected to significantly impact the presentation of governmental financial statements in the year of implementation. The revised requirements include using the economic measurement focus and full accrual accounting. Also, the revised minimum reporting requirements include Management's Discussion and Analysis to introduce the financial statements and to provide an analytical overview of Youth Service's financial activities.

5B Judicial District Youth Services



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Auditor of State

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Independent Auditor's Report on Compliance
and on Internal Control over Financial Reporting

To the Officials of 5B Judicial District Youth Services:

We have audited the general purpose financial statements of 5B Judicial District Youth Services as of and for the year ended June 30, 2003, and have issued our report thereon dated March 3, 2004. We conducted our audit in accordance with U.S. generally accepted auditing standards, Chapter 11 of the Code of Iowa, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether 5B Judicial District Youth Services' general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, 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 that are required to be reported under Government Auditing Standards. However, we noted an immaterial instance of non-compliance that is described in the accompanying Schedule of Findings.

Comments involving statutory and other legal matters about Youth Services' operations for the year ended June 30, 2003 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of 5B Judicial District Youth Services. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 5B Judicial District Youth Services' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report, a public record by law, is intended solely for the information of the members and customers of 5B Judicial District Youth Services and other parties to whom Youth Services may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of 5B Judicial District Youth Services 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.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 3, 2004

5B Judicial District Youth Services

Schedule of Findings

Year ended June 30, 2003

Findings Related to the Financial Statements:

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

REPORTABLE CONDITIONS:

No material weaknesses in internal control over financial reporting were noted.

5B Judicial District Youth Services

Schedule of Findings

Year ended June 30, 2003

Other Findings Related to Required Statutory Reporting:

- (1) Official Depository - A resolution naming an official depository has been adopted by the Board. The maximum deposit amount stated in the resolution was not exceeded during the year ended June 30, 2003.
- (2) Questionable Expenditures - Certain expenditures were noted that may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1970 since the public benefits to be derived have not been clearly documented. These expenditures are detailed as follows:

Paid to	Purpose	Amount
Hy-Vee	Christmas gift certificates for employees	\$ 1,500
Pamida	Christmas gift certificates for employees	1,300

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

Recommendation - The Board should determine and document the public purpose served by these expenditures before authorizing any further payments. If this practice is continued, Youth Services should establish written policies and procedures, including the requirement for proper documentation.

Response - I will advise the Board of Directors at our next meeting, scheduled for April 14, 2004, that we need to fully document the reasons for all expenditures in the Board minutes, along with their purpose, when the Board authorizes payments. This policy will be added to the accounting policy and procedure manual at its next revision.

Conclusion - Response accepted.

- (3) Business Transactions - No business transactions between 5B Judicial District Youth Services and its officials or employees were noted.
- (4) Board Minutes - No transactions were found that we believe should have been approved in the Board minutes but were not.
- (5) Deposits and Investments - No instances of non-compliance with the deposit and investment provisions of Chapter 12B and Chapter 12C of the Code of Iowa and Youth Services' investment policy were noted.

5B Judicial District Youth Services

Staff

This audit was performed by:

Ronald D. Swanson, CPA, Manager
Natalie J. Storm, CPA, Staff Auditor
Stephanie A. Bernard, Assistant Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large initial "A" and "N".

Andrew E. Nielsen, CPA
Deputy Auditor of State