



2ND DISTRICT

ANNUAL PROGRAM REPORT

**FISCAL YEAR 2024
(JULY 1, 2023 – JUNE 30, 2024)**

**APPROVED BY:
AMANDA MILLIGAN, DIRECTOR**

905.6 Duties of director.

The director shall...“File with the Director of the Iowa Department of Corrections, within ninety days after the close of each fiscal year, a report covering the District Advisory Board’s proceedings and a statement of receipts and expenditures during the preceding fiscal year.”

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DISTRICT ADVISORY BOARD 2024

Member and Address	Phone Number	Member and Address	Phone Number
Brent Aden Pocahontas County Supervisor 99 Court Square, Suite 7 Pocahontas 50574	712-335-3361	Enos Loberg Worth County Supervisor 1000 Central Ave Northwood 50459	641-324-3630
Shawn Bryant Boone County Supervisor 201 State St Boone 50036	515-433-0500	Reneè McClellan Hardin County Supervisor 1215 Edgington Ave Ste 1 Eldora 50627	641-939-8222
Mick Burkett Greene County Supervisor 114 N Chestnut St Jefferson 50129	515-386-5680	Gary McVicker Franklin County Supervisor PO Box 26 Hampton 50441	641-456-5622
Dan Campidilli Hamilton County Supervisor 2300 Superior St, Ste 3 Webster City 50595	515-832-8567	Linda Murken Story County Supervisor 900 6 th St Nevada 50201	515-382-7202
Corey Cerwinski Bremer County Supervisor 415 E Bremer Ave Waverly 50677	319-352-0130	Rick Rasmussen Wright County Supervisor PO Box 147 Clarion 50525	515-532-2771
Rusty Eddy Butler County Supervisor PO Box 325 Allison 50602	319-267-2670	Staci Shugar Citizen Advisory Member Ames 50010	515-292-3820
Mark Feustel Citizen Advisory Member Mason City 50401	None	Bob Thode Webster County Supervisor 701 Central Ave Fort Dodge 50501	515-573-7175
Donna Geery Judicial Advisory Member Sac City 50583	712-660-3968	Jerry Tlach Hancock County Supervisor PO Box 70 Garner 50438	641-923-3421
Jarret Heil Marshall County Supervisor 1 E Main St Marshalltown 50158	641-754-6330	Mike Tupper Judicial Advisory Member Marshalltown 50158	641-754-5771
Bill Jensvold Winnebago County Supervisor 126 S Clark St Forest City 50436	641-585-3412	Erik Underberg Humboldt County Supervisor PO Box 100 Dakota City 50529	515-332-1571
Scott Johnson Carroll County Supervisor 114 E 6 th St Carroll 51401	712-792-9802	Chris Watts Cerro Gordo County Supervisor 220 N Washington Ave Mason City 50401	641-421-3021
Mark Kuhn Floyd County Supervisor 101 S Main St, Ste 303 Charles City 50616	641-257-6129	Jim Wissler Sac County Supervisor 100 NW State St Sac City 50583	712-662-7401
Carl Legore Calhoun County Supervisor 416 4 th St, Ste 1 Rockwell City 50579	712-297-7741	Jim Wherry Mitchell County Supervisor 212 S 5 th St Osage 50461	641-832-3942

MEETING OF THE DISTRICT ADVISORY BOARD

FISCAL 2024 (JULY 1, 2023 – JUNE 30, 2024)

The District Advisory Board received information on the following at the **June 21, 2024** meeting:

- Approved proposed agenda
- Director's Updates:
 - Table of Organization with three divisions – Field/Residential, Administration and Client and Staff Services.
 - New programs for critical incidents response for staff – Staff Support Teams and Critical Incident Stress Management
 - WRAP Wellness Recovery Action Plan
 - Staff recognition awards
 - Legislation updates
- Received Budget Update
- Other business – Marshall County Drug Court grant expires in a year; Second District will request support for replacement funds from legislature. Second District staff have attended county supervisor meetings to give updates – this will continue.
- Next virtual meeting date – TBD June 2025.

FINANCIAL STATEMENTS

SECOND JUDICIAL DISTRICT DEPARTMENT OF CORRECTIONAL SERVICES

Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund Budget and Actual

Year Ended June 30, 2024

	REVISED ** BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues by Source:			
State Purchase of Service (POS)	12,789,649	12,789,649	-
Intra-State Transfer – Dept.-Wide Operations	835,804	858,963	23,159
Intra-State Transfer – CBC Carryforward Fund	389,180 307,290	307,290 307,290	(9,000)
Residential Client Fees	1,034,005	1,015,155	(18,850)
Enrollment Fees	390,000	330,052	(59,948)
Other Client/Group Fees	204,500	148,918	(55,582)
Interest Earned	25,000	119,894	94,894
Federal Pass-Thru Grant - WRAP	37,500	18,825	(18,675)
Federal Direct Marshall Co. Drug Court Grant	178,325 194,934	194,934 194,934	23,909
Federal Urinalysis Contract Reimbursement	45,192	36,000	(9,192)
Miscellaneous	108,779	121,106	12,327
Prior Year Carryover	52,677	-	
Total Revenues Available for Expenditures	\$ 16,003,978	\$ 15,933,484	(\$17,817)
Expenditures by Account Category:			
Personal Services	13,508,942	13,006,091	502,851
Travel & Subsistence	80,856	212,713	(131,857)
Supplies	494,604	510,158	(15,554)
Contractual Services	1,155,201	1,101,263	53,938
Equipment & Repairs	202,326	318,748	(116,422)
Federal Pass-Thru Grant - WRAP	37,500	18,825	18,675
Federal Direct Marshall Co. Drug Court Grant	178,325 194,923	194,923 194,923	(23,050)
Intra-State Transfer – CBC Carryforward	352,677	577,677	(225,000)
Claims & Miscellaneous	-	-	-
Licenses, Permits & Refunds	-	-	-
State Aid	-	-	-
Plant Improvement	-	28,871	(28,871)
Total Expenditures	\$ 16,003,978	\$ 15,969,269	\$ 34,709
Revenues Over (Under) Expenditures		\$ (35,785)	
Fund Balance Beginning of Year – Local		\$ 52,677	
Revenues Over (Under) Expenditures including Local Carry Forward Balance		(35,785)	
Less: Government Funds Transfer		-	
Fund Balance End of Year - Local	\$ -	\$ 16,892	

** Original FY 2024 Budget was revised in October 2023 following Closeout of Fiscal Year 2023 with Actual Carry Forward and Budget Changes due to Receipt of CBC Carryforward Fund Transfer.

SECOND JUDICIAL DISTRICT, DEPARTMENT OF CORRECTIONAL SERVICES

**Comparison of Revenues and Expenditures - General Fund
Most Recent Four Fiscal Years**

	Year Ended 2024	Year Ended 2023	From FY23 to FY24		Year Ended 2022	Year Ended 2021
			Dollar Change	% Change		
Revenues by Source:						
State POS & Other Appropriations	\$ 13,625,453	\$ 12,862,555	\$ 762,898	5.93%	\$ 12,307,740	\$ 12,573,438
Residential Client Fees	1,015,155	1,042,530	(27,375)	-2.63%	908,074	744,157
Enrollment Fees	330,052	388,100	(58,048)	-14.96%	385,932	397,497
Other Client/Group Fees	148,918	215,166	(66,248)	-30.79%	211,075	162,844
Interest Eamed	119,894	60,219	59,675	99.10%	4,772	4,572
Federal Urinalysis Contract						
Reimbursement	36,000	44,383	(8,383)	-18.89%	44,113	20,113
Federal Direct Grants	194,922	217,094	(22,172)	-10.21%	186,667	204,933
Federal Pass-Thru Grants	18,825	65,893	(47,068)	-71.43%	156,534	82,059
Intra-State Transfers	323,159	-	323,159		-	-
Miscellaneous	121,106	42,403	78,703	185.61%	73,443	31,533
Total Revenues	\$ 15,933,484	\$ 14,938,343	\$ 995,141		\$ 14,278,350	\$ 14,221,146
Expenditures by Account Class:						
Personal Services	\$ 13,113,540	\$ 13,352,347	\$ (238,807)	-1.79%	\$ 12,843,937	\$ 12,507,240
Travel/Training	54,684	63,113	(8,429)	-13.36%	54,075	26,795
Vehicle Operation	18,830	23,783	(4,953)	-20.83%	19,582	12,622
Vehicle Depreciation	109,823	-	109,823		-	-
Out-of-State Travel/Training	44,559	24,165	20,394		3,093	-
Office Supplies	24,244	23,063	1,181	5.12%	21,505	23,968
Building Maintenance Supplies	3,140	2,695	445	16.51%	2,560	4,670
Professsional/Scientific Supplies	52,761	44,397	8,364	18.84%	49,711	23,630
Housekeeping/Subsistence Supplies	86,249	65,495	20,754	31.69%	63,778	65,244
Other Supplies	4,033	4,445	(412)	-9.27%	3,249	2,948
Food	341,618	312,530	29,088	9.31%	242,940	191,911
Communications	227,437	217,236	10,201	4.70%	152,304	107,267
Rentals	173,140	173,616	(476)	-0.27%	171,512	162,623
Utilities	141,878	160,117	(18,239)	-11.39%	156,248	125,427
Professional/Scientific Services	301,702	306,018	(4,316)	-1.41%	230,857	166,901
Outside Services	67,440	74,490	(7,050)	-9.46%	63,822	53,821
Intra-State Transfers	577,677	-	577,677		-	-
Advertising/Publicity	-	770	(770)	-100.00%	980	665
Outside Repairs/Services	85,844	85,471	373	0.44%	92,633	72,469
Reimbursements to Other Agencies	204,500	22,250	182,250	819.10%	21,718	34,894
ITS Reimbursements	74,267	75,226	(959)	-1.27%	82,436	82,076
Residential Equipment over \$500	56,721	13,694	43,027	314.20%	61,768	2,700
Office Equipment over \$500	5,761	630	5,131	814.44%	13,467	13,551
Equipment under \$500	24,688	14,544	10,144	69.75%	8,127	14,526
Data Processing, Inventory	51,846	6,921	44,925	649.11%	139,893	90,090
Data Processing, Non-Inventory	93,889	69,927	23,962	34.27%	58,386	43,310
Other Expenditures/Obligations	127	62,871	(62,744)	-99.80%	59,908	55,896
Capitals	28,871	27,795	1,076	3.87%	25,615	36,220
Total Expenditures	\$ 15,969,269	\$ 15,227,609	\$ 741,660		\$ 14,644,104	\$ 13,921,464
Revenues by Funding Source:						
State Funds	\$ 13,948,612	\$ 12,862,555			\$ 12,307,740	\$ 12,573,438
Local Funds	1,984,872	2,075,788			1,970,610	1,647,708
Total Revenues	\$ 15,933,484	\$ 14,938,343			\$ 14,278,350	\$ 14,221,146
Expenditures by Major Class Type:						
Personal Services	\$ 13,113,540	\$ 13,352,347			\$ 12,843,937	\$ 12,507,240
Operating Expenses	2,278,052	1,875,262			1,800,167	1,414,224
Intra-State Transfers	577,677	-			-	-
Total Expenditures	\$ 15,969,269	\$ 15,227,609			\$ 14,644,104	\$ 13,921,464

SECOND JUDICIAL DISTRICT DEPARTMENT OF CORRECTIONAL SERVICES
Expenditures by Account Class and Program – General Fund
Year Ended June 30, 2024

PROGRAM						
<u>ACCOUNT CLASS</u>	<u>ADMIN.</u>	<u>PREA *</u>	<u>PSI **</u>	<u>FIELD SERVICES</u>	<u>RESIDENTIAL</u>	<u>DRUG COURTS</u>
Personal Services	\$488,983	\$15,668	\$324,406	\$3,696,605	\$4,174,317	\$452,701
Travel/Training	5,156	-	50	19,820	9,319	1,026
Vehicle Operation	7,444	-	-	7,363	4,023	-
Vehicle Depreciation	-	-	-	78,823	31,000	-
Out of State Travel/Training	1,843	-	-	5,942	9,495	14,822
Office Supplies	5,768	-	2	13,045	4,930	85
Building Maintenance						
Supplies	-	-	-	3,140	-	-
Professional/Scientific						
Supplies	4,086	-	-	19,781	23,224	1,938
Housekeeping/						
Subsistence Supplies	-	-	-	-	86,249	-
Other Supplies	-	-	-	45	2,594	1,349
Food	-	-	-	-	341,618	-
Communications	39,349	-	1,241	28,457	13,759	1,861
Rentals	4,240	-	-	162,262	6,613	-
Utilities	4,769	-	-	20,116	116,993	-
Professional/Scientific						
Services	408	3,760	322	3,898	8,918	226,468
Outside Services	7,980	-	-	12,888	20,604	868
Intra-State Transfers	225,000	-	-	-	352,677	-
Advertising/Publicity	-	-	-	-	-	-
Outside Repairs/Services	1,157	-	-	13,366	71,321	-
Reimbursements to						
Other Agencies	136,072	-	1,040	24,187	24,775	1,614
ITS Reimbursements	5,894	-	332	35,793	26,446	497
Vehicles & Equipment						
Over \$500	-	-	-	16,347	40,373	-
Office Equipment						
Over \$500	1,424	-	-	4,336	-	-
Equipment Under \$500	2,096	-	-	16,444	6,148	-
Data Processing,						
Inventory	314	-	-	47,310	942	-
Data Processing,						
Non- Inventory	19,284	-	623	19,323	16,347	934
Other Expenditures	-	-	-	6	122	-
Capitals	-	-	-	18,396	10,475	-
TOTALS	<u>\$ 961,267</u>	<u>\$19,427</u>	<u>\$328,016</u>	<u>\$4,267,693</u>	<u>\$5,403,282</u>	<u>\$705,163</u>

* PREA (Prison Rape Elimination Act)

** PSI (Pre-Sentence Investigations)

SOTP (Sex Offender Treatment Program)

^ IDAP (Iowa Domestic Abuse Program)

SECOND JUDICIAL DISTRICT DEPARTMENT OF CORRECTIONAL SERVICES
Expenditures by Account Class and Program – General Fund
Year Ended June 30, 2024

<u>ACCOUNT CLASS</u>	<u>PROGRAM</u>			<u>PROGRAM</u>		<u>TOTAL ACTUALS</u>
	<u>TREATMENT</u>	<u>TREATMENT</u>	<u>TREATMENT</u>	<u>INTENSIVE</u>	<u>INTENSIVE</u>	
	<u>SERVICES</u>	<u>SOTP#</u>	<u>IDAP^</u>	<u>SUPERVISION</u>	<u>RE-ENTRY</u>	
Personal Services	\$978,972	\$752,589	\$199,491	\$1,691,639	\$338,170	\$13,113,540
Travel/Training	8,524	3,335	6	6,352	1,096	54,684
Vehicle Operation	-	-	-	-	-	18,830
Vehicle Depreciation	-	-	-	-	-	109,823
Out of State Travel/Training	8,218	2,905	-	658	676	44,559
Office Supplies	382	21	-	8	3	24,244
Building Maintenance						
Supplies	-	-	-	-	-	3,140
Professional/Scientific						
Supplies	2,869	864	-	-	-	52,761
Housekeeping Supplies	-	-	-	-	-	86,249
Other Supplies	-	-	-	45	-	4,033
Food	-	-	-	-	-	341,618
Communications	129,997	2,441	463	7,602	2,266	227,437
Rentals	25	-	-	-	-	173,140
Utilities	-	-	-	-	-	141,878
Professional/Scientific						
Services	182	255	58	72	57,362	301,702
Outside Services	25,100	-	-	-	-	67,440
Intra-State Transfers	-	-	-	-	-	577,677
Advertising/Publicity	-	-	-	-	-	-
Outside Repairs/Services	-	-	-	-	-	85,844
Reimbursements to						
Other Agencies	5,732	2,558	518	5,983	2,021	204,500
ITS Reimbursements	1,989	663	166	1,824	663	74,267
Vehicles & Equipment						
Over \$500	-	-	-	-	-	56,721
Office Equipment						
Over \$500	-	-	-	-	-	5,761
Equipment Under \$500	-	-	-	-	-	24,688
Data Processing,						
Inventory	2,186	1,093	-	-	-	51,846
Data Processing,						
Non- Inventory	31,148	1,246	152	3,586	1,246	93,889
Other Expenditures	-	-	-	-	-	127
Capitals	-	-	-	-	-	28,871
TOTALS	<u>\$1,195,324</u>	<u>\$767,970</u>	<u>\$200,854</u>	<u>\$1,717,769</u>	<u>\$403,503</u>	<u>\$15,969,269</u>

* PREA (Prison Rape Elimination Act)
 # SOTP (Sex Offender Treatment Program)

** PSI (Pre-Sentence Investigations)
 ^ IDAP (Iowa Domestic Abuse Program)