

**ADLM COUNTIES ENVIRONMENTAL  
PUBLIC HEALTH AGENCY**

Independent Auditors' Reports  
Financial Statement and  
Required Supplementary Information  
Schedule of Findings and Responses

June 30, 2011

# ADLM COUNTIES ENVIRONMENTAL PUBLIC HEALTH AGENCY

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# ADLM COUNTIES ENVIRONMENTAL PUBLIC HEALTH AGENCY

## Commission Members

<u>Name</u>	<u>Title</u>	<u>Representing</u>
Larry Davis	Chair	Lucas County
Dale Taylor	Vice-Chair	Davis County
Dean Kaster	Secretary	Appanoose County
Denny Ryan	Member	Monroe County

## Officials

Donnie Herteen	Co-Director
Bill Milani	Co-Director



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### Independent Auditors' Report

To the Members of ADLM Counties  
Environmental Public Health Agency

We have audited the accompanying financial statement of ADLM Counties Environmental Public Health Agency as of and for the year ended June 30, 2011. This financial statement is the responsibility of the Agency's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described in Note 1, this financial statement is prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash basis financial position of ADLM Counties Environmental Public Health Agency at June 30, 2011, and the changes in its cash basis financial position and its cash flows for the year then ended, in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2012 on our consideration of ADLM Counties Environmental Public Health Agency'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* and important in assessing the results of our audit.

Management's Discussion and Analysis on pages 4 through 6 is not a required part of the financial statement, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion on it.

*T&T Financial Group, P.C.*

Oskaloosa, Iowa  
February 22, 2012

# MANAGEMENT'S DISCUSSION AND ANALYSIS

ADLM Counties Environmental Public Health Agency provides this Management's Discussion and Analysis of its financial statement. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2011. We encourage readers to consider this information in conjunction with the Agency's financial statement, which follows.

## FINANCIAL HIGHLIGHTS

- The Agency's operating receipts increased 27%, or \$81,506, from fiscal 2010 to fiscal 2011.
- The Agency's operating disbursements were 16%, or \$51,067, more in fiscal 2011 than in fiscal 2010.
- The Agency's cash basis net assets increased 47%, or \$11,578, from June 30, 2010 to June 30, 2011.

## USING THIS ANNUAL REPORT

The Agency 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 accounting principles generally accepted in the United States of America. 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 are intended to serve as an introduction to ADLM Counties Environmental Public Health Agency's financial statement. The annual report consists of the financial statement and other information, as follows:

Management's Discussion and Analysis introduces the basic financial statement and provides an analytical overview of the Agency's financial activities.

The Statement of Cash Receipts, Disbursements and Changes in Cash Basis Net Assets presents information on the Agency's operating receipts and disbursements, non-operating receipts and disbursements and whether the Agency's financial position has improved or deteriorated as a result of the year's activities.

The Notes to Financial Statement provide additional information essential to a full understanding of the data provided in the financial statement.

## FINANCIAL ANALYSIS OF THE AGENCY

### *Statement of Cash Receipts, Disbursements and Changes in Cash Basis Net Assets*

The purpose of the statement is to present the receipts received by the Agency and the disbursements paid by the Agency, 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 Agency's cash basis financial position by analyzing the increase and decrease in cash basis net assets.

Operating receipts are received for contributions from member counties, operating grants, licenses, permits, inspections and sales and other receipts. Operating disbursements are disbursements paid to operate the Agency. Non-operating disbursements are for debt service. A summary of cash receipts, disbursements and changes in cash basis net assets for the years ended June 30, 2011 and 2010 are presented below:

Changes in Cash Basis Net Assets		
	<u>Year ended June 30,</u>	
	<u>2011</u>	<u>2010</u>
Operating receipts:		
Licenses, permits, inspections and sales	\$ 156,773	157,402
Contributions from member counties	127,075	114,673
State grants	32,081	28,682
Insurance reimbursement	29,650	-
Reimbursements from ADLM Facilities Management	26,303	-
Miscellaneous	<u>14,376</u>	<u>3,995</u>
Total operating receipts	<u>386,258</u>	<u>304,752</u>
Operating disbursements:		
Salaries and benefits	265,817	221,248
Office supplies, equipment and furniture	8,343	10,139
Travel	21,982	16,509
Telephone	3,084	3,652
Building maintenance, utilities and insurance	20,521	13,120
Well testing and abandonment	32,611	36,314
Food program expenses	3,181	-
Lead abatement	213	2,220
Legal services	5,491	5,707
Miscellaneous	<u>4,569</u>	<u>5,836</u>
Total operating disbursements	<u>365,812</u>	<u>314,745</u>
Excess (deficiency) of operating receipts over operating disbursements	<u>20,446</u>	( <u>9,993</u> )
Non-operating disbursements:		
Community facility revenue bond payments	( <u>8,868</u> )	( <u>8,868</u> )
Total non-operating disbursements	( <u>8,868</u> )	( <u>8,868</u> )
Net change in cash basis net assets	11,578	(18,861)
Cash basis net assets beginning of year	<u>24,606</u>	<u>43,467</u>
Cash basis net assets end of year	\$ <u>36,184</u>	<u>24,606</u>

	<u>Year ended June 30,</u>	
	<u>2011</u>	<u>2010</u>
Cash Basis Net Assets		
Unrestricted	\$ <u>36,184</u>	<u>24,606</u>

In fiscal year 2011, operating receipts increased approximately \$82,000, or 27%, over fiscal year 2010. In fiscal year 2011, operating disbursements increased approximately \$51,000, or 16%. The increase in total receipts and total disbursements was primarily due to proceeds and disbursements from a special project for Davis County and insurance reimbursements.

### **LONG-TERM DEBT**

At June 30, 2011, the Agency had three community facilities revenue bonds outstanding totaling approximately \$165,000. Additional information about the Agency's bonds is presented in Note 6 to the financial statement.

### **ECONOMIC FACTORS**

The current condition of the economy in the state continues to be a concern for Agency officials. Some of the realities that may potentially become challenges for the Agency to meet are:

- Facilities require constant maintenance and upkeep.
- Technology continues to expand and current technology becomes outdated, presenting an ongoing challenge to maintain up to date technology at a reasonable cost.

### **CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the Agency's finances and to show the Agency's accountability for the money it receives. If you have questions about this report or need additional financial information, contact ADLM Counties Environmental Public Health Agency, 12307 Highway 5, Moravia, Iowa 52571.

**ADLM COUNTIES ENVIRONMENTAL  
PUBLIC HEALTH AGENCY**

**Statement of Cash Receipts, Disbursements and  
Changes in Cash Basis Net Assets  
Year Ended June 30, 2011**

Operating receipts:	
Inspections and sales	\$ 119,345
Contributions from member counties	127,075
State grants for well abandonment and bioterrorism	32,081
Licenses and permits	37,428
Insurance reimbursement	29,650
Reimbursements from ADLM Facilities Management	36,109
Miscellaneous	4,570
Total operating receipts	<u>386,258</u>
Operating disbursements:	
Salaries and benefits	265,817
Office supplies, equipment and furniture	8,343
Travel	21,982
Telephone	3,084
Building maintenance, utilities and insurance	20,521
Well testing and abandonment	32,611
Food program expenses	3,181
Lead abatement	213
Legal services	5,491
Miscellaneous	4,569
Total operating disbursements	<u>365,812</u>
Excess of operating receipts over operating disbursements	<u>20,446</u>
Non-operating disbursements:	
Community facility revenue bond payments:	
Principal	7,063
Interest	1,805
Net non-operating disbursements	<u>8,868</u>
Net change in cash basis net assets	11,578
Cash basis net assets beginning of year	<u>24,606</u>
Cash basis net assets end of year	\$ <u><u>36,184</u></u>
<b>Cash Basis Net Assets</b>	
Unrestricted	\$ <u><u>36,184</u></u>

See accompanying notes to financial statement.

# ADLM COUNTIES ENVIRONMENTAL PUBLIC HEALTH AGENCY

## Notes to Financial Statement June 30, 2011

### Note 1 – Summary of Significant Accounting Policies

The counties of Appanoose, Davis, Lucas and Monroe entered into a 28E agreement in 2004 to establish a joint Commission composed of one representative from each county. Each member county has one vote.

Pursuant to Chapter 28E of the Code of Iowa, the Commission established and governs the ADLM Counties Environmental Public Health Agency. The primary purpose of the Agency is to enforce all rules and regulations (state and local) pertaining to public health for and on behalf of its member counties.

In prior years, the Appanoose County Auditor was the fiscal agent for the Agency. Accordingly, the Agency's financial data was included as an Agency Fund within Appanoose County's financial statements.

On July 1, 2006, the Lucas County Auditor became the fiscal agent for the Agency. On or about January 1, 2007, the Agency assumed financial reporting responsibilities for its activities.

#### A. Reporting Entity

For financial reporting purposes, ADLM Counties Environmental Public Health Agency has included all funds, organizations, agencies, boards, commissions and authorities. The Agency 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 Agency are such that exclusion would cause the Agency'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 Agency 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 Agency. ADLM Counties Environmental Public Health Agency has no component units which meet the GASB criteria.

#### B. Basis of Presentation

The accounts of ADLM Counties Environmental Public Health Agency 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.

(continued)

ADLM COUNTIES ENVIRONMENTAL  
PUBLIC HEALTH AGENCY

Notes to Financial Statement (Continued)  
June 30, 2011

Note 1 – Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting

The Agency maintains its financial records on the basis of cash receipts and disbursements and the financial statement of the Agency 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 Agency in accordance with accounting principles generally accepted in the United States of America.

D. Date of Management Review

Management has evaluated subsequent events through February 22, 2012, the date which the financial statement was available to be issued.

Note 2 – Cash

The Agency's deposits in banks at June 30, 2011 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 depositories to insure there will be no loss of public funds.

The Agency 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 Agency; 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 Agency had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 3, or FASB ASC Subtopic 820-10, Fair Value Measurements as amended by Statement No. 40.

# ADLM COUNTIES ENVIRONMENTAL PUBLIC HEALTH AGENCY

## Notes to Financial Statement (Continued) June 30, 2011

### Note 3 – Pension and Retirement Benefits

The Agency 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 4.50% of their annual covered salary and the Agency is required to contribute 6.95% for the year ended June 30, 2011 of annual covered payroll. Contribution requirements are established by state statute. The Agency's contribution to IPERS for the year ended June 30, 2011 was \$14,182, equal to the required contribution for the year.

### Note 4 – Other Postemployment Benefits

The Agency operates a single-employer retiree benefit plan which provides medical and prescription drug benefits for retirees and their spouses. ADLM Counties Environmental Public Health Agency is covered under this plan, and reimburses Lucas County for their share of the expenses. There are 71 active and 3 retired members in the plan, 5 of which are Agency employees. Participants must be age 55 or older at retirement.

The medical/prescription drug coverage, which is a partial self-funded medical plan, is provided through Wellmark and administered by Auxiant. Retirees under age 65 pay the same premium for the medical/prescription drug benefit as active employees.

Funding Policy – The contribution requirements of plan members are established and may be amended by the County. The County currently finances the retiree benefit plan on a pay-as-you-go basis.

### Note 5 – Risk Management

The Agency is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omission; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The Agency 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 four fiscal years.

**ADLM COUNTIES ENVIRONMENTAL  
PUBLIC HEALTH AGENCY**

**Notes to Financial Statement (Continued)  
June 30, 2011**

**Note 6 – Community Facility Revenue Bonds**

On September 27, 2007, the Agency entered into three community facility revenue bonds with the U.S. Department of Agriculture, totaling \$170,000, to finance a portion of the costs to construct an office building, including the refunding of the community facility revenue bond anticipation note. Principal and interest on the three bonds require equal monthly payments totaling \$739, with interest at 4.25% per annum, commencing on October 27, 2007 and continuing through 2047. During the year ended June 30, 2011, the Agency paid bond principal and interest of \$8,868. The three bonds have an outstanding balance of \$165,215 at June 30, 2011 and are due as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 1,883	6,985	8,868
2013	1,964	6,904	8,868
2014	2,049	6,819	8,868
2015	2,138	6,730	8,868
2016	2,231	6,637	8,868
2017 – 2021	12,691	31,649	44,340
2022 – 2026	15,690	28,650	44,340
2027 – 2031	19,398	24,942	44,340
2032 – 2036	23,982	20,358	44,340
2037 – 2041	29,649	14,691	44,340
2042 – 2046	36,655	7,685	44,340
2047 – 2048	<u>16,885</u>	<u>745</u>	<u>17,630</u>
Total	\$ <u>165,215</u>	<u>162,795</u>	<u>328,010</u>

**Note 7 – Compensated Absences**

Agency employees accumulate a limited amount of earned but unused vacation hours for subsequent use or for payment upon termination, retirement or death. These accumulations are not recognized as disbursements by the Agency until used or paid. The Agency's approximate liability for earned vacation at June 30, 2011 was \$21,138. This liability has been computed based on rates of pay in effect at July 1, 2010.

**Note 8 – Related Party Transactions**

During the year ended June 30, 2011, \$36,109 was received from ADLM Facilities Management Systems Commission for reimbursement of employee time and mileage.

ADLM COUNTIES ENVIRONMENTAL  
PUBLIC HEALTH AGENCY

Independent Auditors' Report on Internal Control  
Schedule of Findings and Responses

June 30, 2011



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Sigourney

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

To the Members of ADLM Counties  
Environmental Public Health Agency

We have audited the accompanying financial statement of ADLM Counties Environmental Public Health Agency as of and for the year ended June 30, 2011, and have issued our report thereon dated February 22, 2012. Our report expressed an unqualified opinion on the financial statement which was prepared in conformity with another comprehensive basis of accounting. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered ADLM Counties Environmental Public Health Agency's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of ADLM Counties Environmental Public Health Agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of ADLM Counties Environmental Public Health Agency's internal control over financial reporting.

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 combination of deficiencies, in internal control, such that there is a reasonably possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, as described in the accompanying Schedule of Findings and Responses, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency. 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.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether ADLM Counties Environmental Public Health Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and 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 noncompliance required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the Agency's operations for the year ended June 30, 2011 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the Agency. 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.

ADLM Counties Environmental Public Health Agency's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. While we have expressed our conclusion on the Agency's response, we did not audit ADLM Counties Environmental Public Health Agency's response and, accordingly, we express no opinion on it.

This report, a public record by law, is intended solely for the information and use of the members and customers of ADLM Counties Environmental Public Health Agency and other parties to whom the Agency 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 ADLM Counties Environmental Public Health Agency 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.

*TDE&T Financial Group, P.C.*

Oskaloosa, Iowa  
February 22, 2012

ADLM COUNTIES ENVIRONMENTAL  
PUBLIC HEALTH AGENCY

Schedule of Findings and Responses  
Year Ended June 30, 2011

Findings Related to the Financial Statement:

Significant Deficiency:

- 1) Segregation of Duties – An important aspect of internal accounting control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. We noted that one person has control over each of the following areas for the Agency:
  1. Accounting System – record keeping for revenues and expenses, and related reporting.
  2. Receipts – collecting, depositing, journalizing and posting.
  3. Payroll – changes to master list, preparation and distribution.
  4. Bank Reconciliation – preparation and maintenance of accounting records.

Recommendation – We realize that with a limited number of office employees, segregation of duties is difficult. The Agency should continue to have the manager or another official review receipts, posting, and payroll on a test basis and bank reconciliations monthly.

Response – We will continue to have the manager or another official review receipts, posting, and payroll on a test basis and bank reconciliations monthly.

Conclusion – Response accepted.

Instances of Noncompliance

No matters were reported.

(continued)

ADLM COUNTIES ENVIRONMENTAL  
PUBLIC HEALTH AGENCY

Schedule of Findings and Responses (Continued)  
Year Ended June 30, 2011

Other Findings Related to Statutory Reporting:

- (A) Official Depositories – The Agency has adopted a resolution naming official depositories and the depository amount was not exceeded.
- (B) Questionable Expenses – No expenses that may not meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979 were noted.
- (C) Travel Expense – No expenditures of money for travel expenses of spouses of Agency officials or employees were noted.
- (D) Board Minutes – No transactions were found that we believe should have been approved in the Agency minutes but were not. All meeting minutes were published as required by Chapter 28E.6(3) of the Code of Iowa.
- (E) Deposits and Investments – No instance of non-compliance with the deposits and investment provisions of Chapter 12B and Chapter 12C of the Code of Iowa were noted.

ADLM COUNTIES ENVIRONMENTAL  
PUBLIC HEALTH AGENCY

Staff

This audit was performed by:

TD&T Financial Group, P.C.  
317 High Avenue East  
Oskaloosa, Iowa 52577

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Courtney L. De Ronde, CPA, Manager  
Randi Troutman, CPA, Senior  
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