



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

David A. Vaudt, CPA  
Auditor of State

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Des Moines, Iowa 50319-0004

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**NEWS RELEASE**

FOR RELEASE \_\_\_\_\_ May 10, 2010

Contact: Andy Nielsen  
515/281-5834

Auditor of State David A. Vaudt today released an audit report on America's Agricultural Industrial Heritage Landscape, Inc., d/b/a Silos and Smokestacks National Heritage Area (Silos and Smokestacks), in Waterloo, Iowa for the years ended December 31, 2009 and 2008.

Silos and Smokestacks was organized in 1991 as a non-profit corporation for charitable and educational purposes. The mission of Silos and Smokestacks is to preserve and tell the story of American agriculture and its global significance through partnerships and activities that celebrate the land, people and communities of the area.

Vaudt reported Silos and Smokestacks' public support and revenues totaled \$729,421 for the year ended December 31, 2009, an 8% decrease from 2008. Public support and revenue consisted primarily of a \$706,123 federal grant, provided through the National Park Service, for conserving, interpreting and developing the historical, cultural, natural and recreational resources related to the industrial and cultural heritage of Northeast Iowa. Expenses totaled \$714,664 for the year ended December 31, 2009, a 6% decrease from 2008, and included \$228,831 in project expenses and \$400,063 in personnel expenses.

A copy of the audit report is available for review in the office of the Executive Director of Silos and Smokestacks, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/index.html>.

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**AMERICA'S AGRICULTURAL  
INDUSTRIAL HERITAGE LANDSCAPE, INC.  
D/B/A SILOS AND SMOKESTACKS NATIONAL HERITAGE AREA**

**INDEPENDENT AUDITOR'S REPORTS  
FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**DECEMBER 31, 2009 AND 2008**

## Table of Contents

		<u>Page</u>
Board of Trustees		3
Independent Auditor's Report		5
Financial Statements:	<u>Exhibit</u>	
Statements of Net Assets	A	8
Statements of Activities	B	9
Statements of Cash Flows	C	10
Notes to Financial Statements		11-13
Supplementary Information:	<u>Schedule</u>	
Statements of Public Support and Revenues, Expenses and Changes in Net Assets	1	16-17
Schedule of Expenditures of Federal Awards	2	18
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>		19-20
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133		21-22
Schedule of Findings and Questioned Costs		23-25
Staff		26

## **Silos and Smokestacks National Heritage Area**

### **Board of Trustees**

<u>Name</u>	<u>Title</u>
Fred Kirschenmann	Chairman
Soo Greiman	Vice Chair
Geoffrey Grimes	Treasurer
Tom Husnik	Secretary
Ron Birkenholz	Member
Jerry Bolton	Member
Kristopher Einsweiler	Member
Matt Heitz	Member
Troy Louwagie	Member
Barbara Lykins	Member
Marilyn Monson	Member
Bill Northey	Member
Chad Steinkamp	Member
Sandy Scholl	Partnership Panel Chair
Donald Short	President

**Silos and Smokestacks National Heritage Area**



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Des Moines, Iowa 50319-0004

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Independent Auditor's Report

To the Board of Trustees of Silos and Smokestacks National Heritage Area:

We have audited the accompanying financial statements, listed as exhibits in the table of contents of this report, of America's Agricultural Industrial Heritage Landscape, Inc., d/b/a Silos and Smokestacks National Heritage Area (Silos and Smokestacks), as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of Silos and Smokestacks' 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 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Silos and Smokestacks as of December 31, 2009 and 2008, and the changes in its financial position and its cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated April 22, 2010 on our consideration of Silos and Smokestacks' 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 should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedules 1 and 2, including the Schedule of Expenditures of Federal Awards required by U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in our audit of the aforementioned financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

  
DAVID A. VAUDT, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

April 22, 2010

**Silos and Smokestacks National Heritage Area**

## **Financial Statements**

**Exhibit A**

---

## Silos and Smokestacks National Heritage Area

## Statements of Net Assets

December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 197,528	182,742
Grants receivable	167,482	169,046
Prepaid expenses	1,757	995
Equipment, less accumulated depreciation of \$39,356 and \$34,737	19,834	23,312
<b>Total assets</b>	<b>\$ 386,601</b>	<b>\$ 376,095</b>
<b>Liabilities and Net Assets</b>		
Liabilities:		
Accounts payable	\$ 930	4,813
Payroll tax payable	5,818	4,637
Compensated absences	12,659	14,208
Deferred revenue	48,493	48,493
Total liabilities	67,900	72,151
Net assets - unrestricted	318,701	303,944
<b>Total liabilities and net assets</b>	<b>\$ 386,601</b>	<b>\$ 376,095</b>

See notes to financial statements.

Silos and Smokestacks National Heritage Area

Statements of Activities

Years ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Public support and revenues:		
Public support:		
Contributions	\$ 10,059	15,593
Donated office furnishings	-	13,500
Federal support	706,123	748,430
	<u>716,182</u>	<u>777,523</u>
Revenues:		
Conference and workshop income	5,791	4,539
Tour income	7,004	1,580
Interest income	295	726
Miscellaneous	149	5,138
	<u>13,239</u>	<u>11,983</u>
Total public support and revenues	<u>729,421</u>	<u>789,506</u>
Expenses:		
Project	228,831	260,051
Personnel	400,063	406,420
Occupancy	33,667	30,944
Administration	52,103	64,197
Total expenses	<u>714,664</u>	<u>761,612</u>
Change in net assets	14,757	27,894
Net assets beginning of year	<u>303,944</u>	<u>276,050</u>
Net assets end of year	<u>\$ 318,701</u>	<u>303,944</u>

See notes to financial statements.

**Exhibit C**

## Silos and Smokestacks National Heritage Area

## Statements of Cash Flows

Years ended December 31, 2009 and 2008

	2009	2008
Cash flows from operating activities:		
Cash received from federal sources	\$ 707,687	579,384
Contributions received	10,059	15,593
Cash received from miscellaneous sources	12,944	11,257
Interest received	295	726
Cash paid for goods and services and to employees	(711,841)	(758,032)
Net cash provided (used) by operating activities	19,144	(151,072)
Cash flows from capital activities:		
Acquisition of equipment	(4,358)	(7,010)
Net increase (decrease) in cash and cash equivalents	14,786	(158,082)
Cash and cash equivalents beginning of year	182,742	340,824
Cash and cash equivalents end of the year	\$ 197,528	\$ 182,742
<b>Reconciliation of change in net assets to net cash provided (used) by operating activities:</b>		
Change in net assets	\$ 14,757	27,894
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	7,836	7,269
Donated equipment	-	(13,500)
(Increase) decrease in grants receivable	1,564	(169,046)
(Increase) decrease in prepaid expenses	(762)	1,451
Decrease in accounts payable	(3,883)	(618)
Increase in payroll tax payable	1,181	3,302
Increase (decrease) in compensated absences	(1,549)	5,049
Decrease in deferred revenue	-	(12,873)
Net cash provided (used) by operating activities	\$ 19,144	(151,072)

See notes to financial statements.

Silos and Smokestacks National Heritage Area

Notes to Financial Statements

December 31, 2009 and 2008

**(1) Summary of Significant Accounting Policies**

A. Reporting Entity

America's Agricultural Industrial Heritage Landscape, Inc., d/b/a Silos and Smokestacks National Heritage Area (Silos and Smokestacks), was organized in 1991 as a non-profit corporation for charitable and educational purposes. Silos and Smokestacks provides technical assistance, youth education opportunities and grant funding to communities and partner sites in the heritage area. Silos and Smokestacks encompasses a 37 county region in northeast Iowa and is federally designated as a National Heritage Area and operates as an affiliate of the National Park Service. The primary source of public support is a grant from the National Park Service.

Silos and Smokestacks is exempt from tax under Section 501(c)(3) of the Internal Revenue Code and a similar section of the Iowa income tax law, which provides tax exemption for corporations organized and operated exclusively for charitable, religious or educational purposes.

B. Fund Accounting

Silos and Smokestacks accounts for all resources over which it has discretionary control to use in carrying out the operations of the organization in accordance with the limitations of its charter and bylaws.

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 U.S. generally accepted accounting principles. Revenues are recorded when earned and expenses are recorded when the liability is incurred.

Purchases of equipment providing future benefits are capitalized and depreciated.

D. Basis of Presentation

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of Silos and Smokestacks and changes therein are classified and reported as follows:

Unrestricted net assets – Net assets not subject to donor-imposed stipulations.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations or by law.

E. Assets, Liabilities and Net Assets

Cash and Cash Equivalents – Silos and Smokestacks considers savings accounts and all other highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Equipment – Purchased equipment is stated at cost. Donated fixed assets are valued at the estimated fair value on the date donated. Depreciation is computed using the straight-line method over the estimated useful lives of 3 to 7 years. No interest costs were capitalized since there were no qualifying assets.

Compensated Absences – Employees accumulate a limited amount of earned but unused vacation benefits payable. Amounts representing the cost of compensated absences are recorded as liabilities and have been computed based on rates of pay in effect at December 31, 2009 and 2008.

**(2) Equipment**

A summary of equipment is as follows:

	December 31,	
	2009	2008
Equipment	\$ 59,190	58,049
Less: accumulated depreciation	39,356	34,737
Equipment, net	\$ 19,834	\$ 23,312

**(3) Employee Benefit Plan**

Silos and Smokestacks offers a SIMPLE IRA plan. Under the plan, an employee can defer to their SIMPLE IRA up to \$11,500 per year for the year ended December 31, 2009 and \$10,500 for the year ended December 31, 2008. In addition, employees over 50 years of age can defer an additional \$2,500 per year for the years ended December 31, 2009 and 2008, respectively, to their SIMPLE IRA. Investments grow tax-deferred, along with employer contributions. Silos and Smokestacks provides a dollar for dollar match for each participating employee’s deferral, up to 3% of the employee’s compensation. Plan expenses incurred by Silos and Smokestacks during the years ended December 31, 2009 and 2008 were \$8,928 and \$8,788, respectively.

**(4) Risk Management**

Silos and Smokestacks 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 commercial insurance purchased from independent third parties. Settled claims for these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

**(5) Matching Grant Activity**

Silos and Smokestacks entered into an agreement with the U.S. Department of the Interior, National Park Service (NPS) to receive up to a total of \$10 million in grant funds during the period June 2000 through September 2010. The agreement requires a dollar for dollar match of Federal funds with non-Federal funds.

In a prior year, Silos and Smokestacks contributed \$10,000 to the Heartland Acres Agribition Center, Independence, Iowa. The NPS has allowed Silos and Smokestacks to use \$568,387 of the total non-Federal project cost of \$3,182,631 as a match. As of December 31, 2009, Silos and Smokestacks has used all of the allowed project costs as a match.

**Silos and Smokestacks National Heritage Area**

**Supplementary Information**

**Schedule 1**

## Silos and Smokestacks National Heritage Area

## Statements of Public Support and Revenues, Expenses and Changes in Net Assets

Years ended December 31, 2009 and 2008

	2009	2008
Public support and revenues:		
Public support:		
Contributions	\$ 10,059	15,593
Donated office furnishings	-	13,500
Federal support:		
National Park Service grant	706,123	748,430
	<u>716,182</u>	<u>777,523</u>
Revenues:		
Conference and workshop income	5,791	4,539
Tour income	7,004	1,580
Interest income	295	726
Miscellaneous	149	5,138
	<u>13,239</u>	<u>11,983</u>
Total public support and revenues	<u>729,421</u>	<u>789,506</u>
Expenses:		
Project:		
Consultants	17,833	38,968
Grant and loan projects	70,344	80,362
Dues, memberships and subscriptions	5,392	4,041
Insurance	840	-
Public awareness and promotion	17,365	25,777
Printing and postage	49,568	56,344
Website maintenance	1,331	583
Education and promotion projects	20,757	8,721
World Food Prize Partnership	-	848
Farm tours	6,717	2,701
Meeting and registration expense	5,301	12,640
Travel, mileage and lodging	27,203	25,555
Other	6,180	3,511
	<u>228,831</u>	<u>260,051</u>
Personnel:		
Salaries	318,611	327,828
Payroll tax	26,846	26,267
Insurance	42,899	41,709
Employee benefits	8,928	8,915
Other	2,779	1,701
	<u>400,063</u>	<u>406,420</u>

## Silos and Smokestacks National Heritage Area

## Statements of Public Support and Revenues, Expenses and Changes in Net Assets

Years ended December 31, 2009 and 2008

	2009	2008
Expenses (continued):		
Occupancy:		
Rent	26,098	22,752
Telephone	6,120	5,925
Other	1,449	2,267
	<u>33,667</u>	<u>30,944</u>
Administration:		
Accounting	7,875	7,260
Consultants	740	2,600
Legal services	88	946
Depreciation	7,836	7,269
Insurance	5,283	4,809
Dues, memberships and subscriptions	6,674	7,256
Materials and supplies	1,564	8,604
Information technology	4,999	5,753
Printing and copies	1,044	1,384
Postage and shipping	1,155	2,912
Advertising and promotion	-	1,710
Training and education	527	797
Repair and maintenance	6,125	4,660
Meetings and registrations	867	1,909
Travel, mileage and lodging	5,776	5,256
Other	1,550	1,072
	<u>52,103</u>	<u>64,197</u>
Total expenses	<u>714,664</u>	<u>761,612</u>
Change in net assets	14,757	27,894
Net assets beginning of year	<u>303,944</u>	<u>276,050</u>
Net assets end of year	<u>\$ 318,701</u>	<u>303,944</u>

See accompanying independent auditor's report.

**Schedule 2**

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Silos and Smokestacks National Heritage Area

Schedule of Expenditures of Federal Awards

Year ended December 31, 2009

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Grantor/Program	CFDA Number	Agency or Pass-through Number	Program Expenditures
Direct:			
U.S. Department of the Interior:			
National Park Service:			
Unknown Title	15.000	CA6069A0031	<u>\$ 706,123</u>

**Basis of Presentation** – The Schedule of Expenditures of Federal Awards includes the federal grant activity of Silos and Smokestacks National Heritage Area and is presented on the accrual basis of accounting. The information on this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

See accompanying independent auditor’s report.



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Independent Auditor's 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 Board of Trustees of Silos and Smokestacks National Heritage Area:

We have audited the financial statements of America's Agricultural Industrial Heritage Landscape, Inc., d/b/a Silos and Smokestacks National Heritage Area (Silos and Smokestacks), as of and for the year ended December 31, 2009, and have issued our report thereon dated April 22, 2010. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Silos and Smokestacks' 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 our opinion on the effectiveness of Silos and Smokestacks' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Silos and Smokestacks' internal control over financial reporting.

A control deficiency exists when the design or operation of the control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Silos and Smokestacks' ability to initiate, authorize, record, process or report financial data reliably in accordance with U.S. generally accepted accounting principles such that there is more than a remote likelihood a misstatement of Silos and Smokestacks' financial statements that is more than inconsequential will not be prevented or detected by Silos and Smokestacks' internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood a material misstatement of the financial statements will not be prevented or detected by Silos and Smokestacks' internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

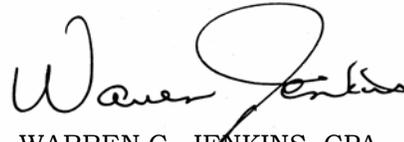
As part of obtaining reasonable assurance about whether Silos and Smokestacks' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material 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 required to be reported under Government Auditing Standards.

This report, a public record by law, is intended solely for the information and use of the officials and employees of Silos and Smokestacks and other parties to whom Silos and Smokestacks may report, including federal awarding agencies and pass-through entities. 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 Silos and Smokestacks 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

April 22, 2010



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**STATE OF IOWA**

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Auditor of State

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Independent Auditor's Report on Compliance with Requirements Applicable  
to Each Major Program and on Internal Control over Compliance  
in Accordance with OMB Circular A-133

To the Board of Trustees of Silos and Smokestacks National Heritage Area:

Compliance

We have audited the compliance of America's Agricultural Industrial Heritage Landscape, Inc., d/b/a, Silos and Smokestacks National Heritage Area (Silos and Smokestacks), with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2009. Silos and Smokestacks' major federal program is identified in Part I of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grant agreements applicable to its major federal program is the responsibility of Silos and Smokestacks' management. Our responsibility is to express an opinion on Silos and Smokestacks' compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Silos and Smokestacks' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Silos and Smokestacks' compliance with those requirements.

In our opinion, Silos and Smokestacks complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2009.

Internal Control Over Compliance

The management of Silos and Smokestacks is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant agreements applicable to federal programs. In planning and performing our audit, we considered Silos and Smokestacks' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report, a public record by law, is intended solely for the information and use of the officials and employees of Silos and Smokestacks and other parties to whom Silos and Smokestacks may report, including federal awarding agencies and pass-through entities. This report is not intended to be and should not be used by anyone other than these specified parties.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

April 22, 2010

Silos and Smokestacks National Heritage Area

Schedule of Findings and Questioned Costs

December 31, 2009

**Part I: Summary of the Independent Auditor's Results:**

- (a) An unqualified opinion was issued on the financial statements.
- (b) No material weaknesses in internal control over financial reporting were disclosed by the audit of the financial statements.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) No material weaknesses in internal control over the major program were noted.
- (e) An unqualified opinion was issued on compliance with requirements applicable to the major program.
- (f) The audit did not disclose any audit findings required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).
- (g) Silos and Smokestacks' major program is CFDA #15.000 – Unknown Title.
- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
- (i) Silos and Smokestacks qualified as a low-risk auditee.

Silos and Smokestacks National Heritage Area

Schedule of Findings and Questioned Costs

December 31, 2009

**Part II: Findings Related to the Financial Statements:**

**SIGNIFICANT DEFICIENCIES:**

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

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

Silos and Smokestacks National Heritage Area

Schedule of Findings and Questioned Costs

December 31, 2009

**Part III: Findings and Questioned Costs For Federal Awards:**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

No material weaknesses in internal control over the major program were noted.

Silos and Smokestacks National Heritage Area

Staff

This audit was performed by:

Ernest H. Ruben, Jr., CPA, Manager  
Aaron P. Wagner, CPA, Staff Auditor  
Kurt D. Goldsmith, 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