



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE

March 14, 2011

Contact: Andy Nielsen
515/281-5834

Auditor of State David A. Vaudt today released an audit report on the Iowa Corn Promotion Board for the years ended August 31, 2010 and 2009.

The purpose of the Board is to develop and carry out research, education and promotion programs to maintain present corn and corn products markets, to assist in developing new or larger domestic and foreign markets and to work for the prevention, modification or elimination of trade barriers which obstruct the free flow of corn and corn products to market.

Vaudt reported the Board's net operating revenues totaled \$15,116,278 for the year ended August 31, 2010, a 15% increase over the prior year. Operating expenses for the year ended August 31, 2010 totaled \$13,049,272, a 9% decrease from the prior year. The increase in revenues was primarily due to the increase in assessments due to an increase in crop size. The decrease in expenses was primarily due to the decrease in payments made to the Iowa Corn Growers Association.

A copy of the audit report is available for review at the Iowa Corn Promotion Board, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1160-0160-B000.pdf>.

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IOWA CORN PROMOTION BOARD

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

AUGUST 31, 2010 and 2009

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Iowa Corn Promotion Board

Officials

Name

Title

State

Honorable Terry E. Branstad
David Roederer

Governor
Director, Department of Management

Board

Tim Burrack	Chairperson	District 3
Dick Gallagher	Chairperson Elect	District 9
Darrel McAlexander	Member	District 7
Julius Schaaf	Member	District 7
Nick Leibold	Member	District 3
Gary Small	Member	District 1
Larry Peelen	Member	District 1
Pam Johnson	Member	District 2
Deb Keller	Member	District 2
Larry Klever	Member	District 4
Curt Schweers	Member	District 4
Roscoe Eggers	Member	District 5
Kevin Rempp	Member	District 5
Mark Heckman	Member	District 6
Larry Jons	Member	District 6
Ray Cook	Member	District 8
Bert Vandenberg	Member	District 9

Ex-Officio Members

Honorable Bill Northey
Wendy K. Wintersteen

Secretary of Agriculture
Endowed Dean, College of Agriculture,
Iowa State University

Mark Fischer

International Marketing Manager, Agriculture,
Iowa Department of Economic Development

Larry Sterk
Russ Leuck

General Manager, State Line Cooperative
General Manager, Consolidated Grain & Barge

Agency

Craig Floss
Julie Kirby

Chief Executive Officer
Director of Finance and Business Operations

Iowa Corn Promotion Board



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To the Members of the
Iowa Corn Promotion Board:

We have audited the accompanying financial statements of the Iowa Corn Promotion Board as of and for the years ended August 31, 2010 and 2009. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audits.

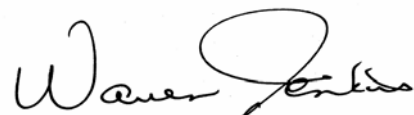
We conducted our audits in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain 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 the Iowa Corn Promotion Board at August 31, 2010 and 2009, and the results of its operations 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 March 9, 2011 on our consideration of the Iowa Corn Promotion Board'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 should be considered in assessing the results of our audit.

Our audits were conducted for the purpose of forming an opinion on the financial statements taken as a whole. Other supplementary information included in Schedules 1 and 2 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

March 9, 2011

Iowa Corn Promotion Board

Financial Statements

Exhibit A

Iowa Corn Promotion Board

Statements of Net Assets

August 31, 2010 and 2009

	2010	2009
Assets		
Current assets:		
Cash and cash equivalents	\$ 8,363,133	8,080,288
Assessments receivable	1,453,531	1,636,123
Prepaid expenses	4,193	4,193
Total current assets	<u>9,820,857</u>	<u>9,720,604</u>
Property and equipment, net	241,310	204,718
Total assets	<u><u>\$ 10,062,167</u></u>	<u><u>9,925,322</u></u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 66,600	68,819
Due to Iowa Corn Growers Association	574,216	2,512,523
Capital leases	22,175	19,453
Total current liabilities	<u>662,991</u>	<u>2,600,795</u>
Long-term liabilities:		
Capital leases	15,926	28,252
Total liabilities	<u>678,917</u>	<u>2,629,047</u>
Net assets - unrestricted	9,383,250	7,296,275
Total liabilities and net assets	<u><u>\$ 10,062,167</u></u>	<u><u>9,925,322</u></u>

See notes to financial statements.

Iowa Corn Promotion Board

Statements of Revenues, Expenses and Changes in Net Assets

Years ended August 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Operating revenues:		
Assessments	\$ 16,206,731	13,939,344
Less refunds	(1,090,453)	(1,059,314)
Grants	-	280,163
Net operating revenues	<u>15,116,278</u>	<u>13,160,193</u>
Operating expenses:		
Administration	1,572,407	1,700,955
Market development	5,488,643	7,483,586
Research	2,884,806	3,138,506
Education	3,103,416	1,987,352
Total operating expenses	<u>13,049,272</u>	<u>14,310,399</u>
Operating gain (loss)	2,067,006	(1,150,206)
Non-operating revenue:		
Interest income	<u>19,969</u>	<u>91,984</u>
Changes in net assets	2,086,975	(1,058,222)
Net assets beginning of year	<u>7,296,275</u>	<u>8,354,497</u>
Net assets end of year	<u>\$ 9,383,250</u>	<u>7,296,275</u>

See notes to financial statements.

Exhibit C

Iowa Corn Promotion Board

Statements of Cash Flows

Years ended August 31, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Cash received from assessments	\$ 15,298,870	11,824,441
Cash received from grants	-	802,819
Cash paid to suppliers	(1,478,942)	(1,606,645)
Cash paid for operating grants and contracts	(13,415,172)	(10,671,742)
Net cash provided by operating activities	<u>404,756</u>	<u>348,873</u>
Cash flows from capital and related financing activities:		
Acquisition of property and equipment	(111,830)	(3,724)
Principal paid on capital leases	(23,534)	(23,605)
Interest paid on capital leases	(6,516)	(4,979)
Net cash used for capital and related financing activities	<u>(141,880)</u>	<u>(32,308)</u>
Cash flows from investing activities:		
Interest received	19,969	91,984
Net increase in cash and cash equivalents	282,845	408,549
Cash and cash equivalents beginning of year	8,080,288	7,671,739
Cash and cash equivalents end of year	<u>\$ 8,363,133</u>	<u>8,080,288</u>
Reconciliation of operating gain (loss) to net cash provided by operating activities:		
Operating gain (loss)	\$ 2,067,006	(1,150,206)
Adjustments to reconcile operating gain (loss) to net cash provided by operating activities:		
Depreciation	89,168	82,909
Changes in assets and liabilities:		
Decrease in grants receivable	-	522,656
(Increase) decrease in assessments receivable	182,592	(1,055,589)
Increase (decrease) in accounts payable	(2,219)	6,422
Increase (decrease) in due to Iowa Corn Growers Association	(1,938,307)	1,937,702
Total adjustments	<u>(1,668,766)</u>	<u>1,494,100</u>
Net cash provided by operating activities	<u>\$ 398,240</u>	<u>343,894</u>

During the year ended August 31, 2010, computer equipment with a cost of \$13,930 was acquired through lease purchase agreements and the book value of vehicles traded-in was \$25,759.

See notes to financial statements.

Iowa Corn Promotion Board
Notes to Financial Statements
August 31, 2010 and 2009

(1) Summary of Significant Accounting Policies

The purpose of the Iowa Corn Promotion Board is to develop and carry out research and education programs directed toward better and more efficient production, marketing and utilization of corn and corn products; to provide public relations and other promotion techniques for the maintenance of present markets; to assist in the development of new or larger domestic and foreign markets; and to work for prevention, modification or elimination of trade barriers which obstruct the free flow of corn and corn products to market. The Board collects assessments based on the number of bushels of corn marketed in the state to a first purchaser. Effective September 1, 2008, the assessment rate was three fourths of one cent per bushel. Statutory authority for the Iowa Corn Promotion Board is established under Chapter 185C of the Code of Iowa.

- A. Reporting Entity – For financial reporting purposes, the Iowa Corn Promotion Board has included all funds, organizations, agencies, boards, commissions and authorities. The Board 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 Board are such that exclusion would cause the Board's 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 the Board 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 Board. The Iowa Corn Promotion Board has no component units which meet the Governmental Accounting Standards Board criteria.
- B. Basis of Accounting – The financial statements of the Board are prepared on the accrual basis.
- C. Budgetary Control – Budgetary control is exercised over the Iowa Corn Promotion Board by the Board of Directors, which approves, reviews and revises the budget. Formal budgetary control is based on total operating expenses.
- D. Cash and 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 six months.
- E. Property and Equipment – Property and equipment is capitalized at cost. Expenses for repair and maintenance are charged against operations. The estimated lives for office and computer equipment ranges from two to twelve years, is five years for vehicles and is ten years for leasehold improvements.

- F. Depreciation – Property and equipment are depreciated on a straight-line basis over the estimated useful lives of the assets.
- G. Income Taxes – The Board is exempt from taxation under Section 501(c) of the Internal Revenue Code.

(2) Deposits

The Board's deposits throughout the period and at August 31 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

The Board's deposits at August 31, 2010 and 2009 consist of cash in bank of \$8,363,133 and \$8,080,288, respectively.

(3) Promotional Development

Section 185C.29 of the Code of Iowa states, in part:

“After the costs of elections, referendum, necessary board expenses, and administrative costs have been paid, at least seventy-five percent of the remaining moneys from a state assessment deposited in the corn promotion fund shall be used to carry out the purposes of this chapter as provided in section 185C.11.”

The purposes specified in section 185C.11 of the Code of Iowa include market development, research and education and development of new or larger markets, all of which the Board may carry out directly or through contract with other recognized and qualified organizations. For each of the years ended August 31, 2010 and 2009, the Board expended 88% for market development, education, research and grants and contracts with other organizations to carry out the purposes of Chapter 185C of the Code of Iowa.

(4) Related Party Transactions

The Board has contracted with the Iowa Corn Growers Association to develop, maintain and expand markets for U.S. corn and to work toward a better public understanding of corn and agriculture in order to achieve increased profitability for corn growers. Expenses under these contracts totaled \$11,699,325 and \$13,095,935 for the years ended August 31, 2010 and 2009, respectively.

In addition, certain administrative expenses are paid by the Iowa Corn Growers Association for the Board under a contractual agreement. The contract provides for the Board to make two equal payments to the Association totaling \$1,039,500 for the year ended August 31, 2010 and \$1,140,000 for the year ended August 31, 2009 to cover the estimated cost of Association administrative expenses incurred for the Board. Actual administrative and other expenses incurred by the Association on behalf of the Board totaled \$989,609 and \$1,072,052 for the years ended August 31, 2010 and 2009, respectively. Administrative expenses included \$151,519 and \$43,849 of capitalized equipment purchases for the years ended August 31, 2010 and 2009, respectively.

(5) Property and Equipment

Property and equipment activity for the years ended August 31, 2010 and 2009 were as follows:

	Year ended August 31, 2010			
	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Capital assets being depreciated:				
Office equipment	\$ 426,234	20,456	-	446,690
Computer equipment	82,513	26,304	30,148	78,669
Vehicles	85,375	104,759	70,252	119,882
Leasehold improvements	15,053	-	-	15,053
Total capital assets being depreciated	609,175	151,519	100,400	660,294
Less accumulated depreciation for:				
Office equipment	290,303	36,305	-	326,608
Computer equipment	42,035	25,141	30,148	37,028
Vehicles	59,395	26,473	44,493	41,375
Leasehold improvements	12,724	1,249	-	13,973
Total accumulated depreciation	404,457	89,168	74,641	418,984
Capital assets, net	\$ 204,718	62,351	25,759	241,310

	Year ended August 31, 2009			
	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Capital assets being depreciated:				
Office equipment	\$ 423,725	17,762	15,253	426,234
Computer equipment	73,190	26,087	16,764	82,513
Vehicles	85,375	-	-	85,375
Leasehold improvements	15,053	-	-	15,053
Total capital assets being depreciated	597,343	43,849	32,017	609,175
Less accumulated depreciation for:				
Office equipment	265,839	39,717	15,253	290,303
Computer equipment	38,467	20,332	16,764	42,035
Vehicles	37,783	21,612	-	59,395
Leasehold improvements	11,476	1,248	-	12,724
Total accumulated depreciation	353,565	82,909	32,017	404,457
Capital assets, net	\$ 243,778	(39,060)	-	204,718

Property and equipment includes \$13,930 and \$62,563 of office and computer equipment acquired under capital leases at August 31, 2010 and 2009, respectively.

(6) Capital Leases

The Iowa Corn Promotion Board has entered into seven agreements to lease computer equipment for periods ranging from two years to three years at interest rates ranging from 13.29% to 18.87% per annum and an agreement to lease a copy machine for a period of five years at an interest rate of 12.70% per annum. Four leases expire in fiscal year 2011, three leases expire in fiscal year 2012 and one lease expires in fiscal year 2014. Total future lease payments are as follows:

Year Ending August 31,	Principal	Interest	Total
2011	\$ 22,175	3,751	25,926
2012	9,844	1,348	11,192
2013	3,494	574	4,068
2014	2,587	125	2,712
Total	\$ 38,100	5,798	43,898

Payments under these agreements for the years ended August 31, 2010 and 2009 totaled \$30,050 and \$28,584, respectively, including interest of \$6,516 and \$4,979, respectively.

(7) Operating Leases

The Iowa Corn Promotion Board has leased an automobile. This lease has been classified as an operating lease and, accordingly, all rents are expensed as incurred. The lease expires in 2013 and requires minimum annual rentals in addition to payment of excess mileage over contractually allowable mileage. The following is a schedule by year of future lease payments required under the operating lease which has a remaining non-cancelable lease term of less than three years as of August 31, 2010:

Year Ending August 31,	Amount
2011	\$ 9,062
2012	9,062
2013	7,551
Total	\$ 25,675

Rent for the years ended August 31, 2010 and 2009 for all operating leases, except those with terms of a month or less that were not renewed, totaled \$9,305 and \$9,062, respectively.

(8) Risk Management

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

Supplementary Information

Schedule 1

Iowa Corn Promotion Board

Statement of Revenues, Expenses and Changes in Net Assets -
Actual and Budget

Year ended August 31, 2010

	Actual	Budget	Favorable (Unfavorable) Variance
Operating revenues:			
Assessments	\$ 16,206,731	14,782,031	1,424,700
Less refunds	(1,090,453)	(1,330,383)	239,930
Net operating revenues	<u>15,116,278</u>	<u>13,451,648</u>	<u>1,664,630</u>
Operating expenses:			
Administration	1,572,407	1,706,900	134,493
Market development	5,488,643	6,205,682	717,039
Research	2,884,806	3,396,108	511,302
Education	3,103,416	3,263,980	160,564
Total operating expenses	<u>13,049,272</u>	<u>14,572,670</u>	<u>1,523,398</u>
Operating gain (loss)	2,067,006	(1,121,022)	3,188,028
Non-operating revenue:			
Interest income	<u>19,969</u>	<u>400,000</u>	<u>(380,031)</u>
Changes in net assets	2,086,975	<u>(721,022)</u>	<u>2,807,997</u>
Net assets beginning of year	<u>7,296,275</u>		
Net assets end of year	<u>\$ 9,383,250</u>		

See accompanying independent auditor's report.

Iowa Corn Promotion Board
Statement of Expenses by Activity
Year ended August 31, 2010

	Market				Total
	Administration	Development	Research	Education	
Board Members' per diem	\$ 76,450	-	-	-	76,450
Administrative:					
Administrative contract	876,311	-	-	-	876,311
Executive committee	-	10,237	-	10,237	20,474
Communications administrative program	-	-	-	371,310	371,310
Administrative programs	8,759	401,404	389,598	545,790	1,345,551
Operating contract	410,000	-	-	-	410,000
Depreciation	89,168	-	-	-	89,168
Department of Agriculture audits	22,586	-	-	-	22,586
Committee Program Activities:					
Animal Agriculture and Environment	14,449	840,535	127,545	422,041	1,404,570
Usage and Production	14,449	495,230	137,446	196,154	843,279
Exports and Grain Trade	14,449	1,200,884	101,145	171,339	1,487,817
Research and Business Development	25,887	181,206	1,989,780	129,432	2,326,305
Grassroots	19,899	139,292	139,292	504,166	802,649
Board Action:					
Grant contract - Iowa Corn Growers Association	-	1,000,000	-	-	1,000,000
Contingency Fund	-	289,368	-	289,369	578,737
Image and Branding programs	-	930,487	-	463,578	1,394,065
Total	<u>\$ 1,572,407</u>	<u>5,488,643</u>	<u>2,884,806</u>	<u>3,103,416</u>	<u>13,049,272</u>

See accompanying independent auditor's report.

Iowa Corn Promotion Board



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STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

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

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

To the Members of the
Iowa Corn Promotion Board:

We have audited the accompanying financial statements of the Iowa Corn Promotion Board as of and for the year ended August 31, 2010, and have issued our report thereon dated March 9, 2011. 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 the Iowa Corn Promotion Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing our opinion on the effectiveness of the Iowa Corn Promotion Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Iowa Corn Promotion Board's internal control over financial reporting.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of the Iowa Corn Promotion Board's financial statements will not be prevented or detected and corrected on a timely basis.

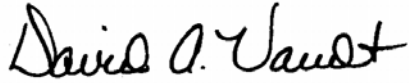
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance all deficiencies, significant deficiencies or material weaknesses have been identified. We did not identify any deficiencies in internal control over financial reporting we consider to be material weaknesses, as defined above.

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the Iowa Corn Promotion Board's 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 that are 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, employees and constituents of the Iowa Corn Promotion Board and other parties to whom the Iowa Corn Promotion Board 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 the Iowa Corn Promotion Board 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 9, 2011

Iowa Corn Promotion Board

Schedule of Findings

Year ended August 31, 2010

Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

No matters were reported.

INSTANCES OF NON-COMPLIANCE:

No matters were reported.

Iowa Corn Promotion Board

Schedule of Findings

Year ended August 31, 2010

Other Findings Related to Required Statutory Reporting:

No matters were reported.

Iowa Corn Promotion Board

Staff

This audit was performed by:

Deborah J. Moser, CPA, Manager
Tiffany M. Ainger, Staff Auditor
Nancy J. Umsted, 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