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NORTH CENTRAL LIBRARY SERVICE AREA

FINANCIAL REPORT

June 30, 2009

WILLIAMS & ASSOCIATES, P.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

NORTH CENTRAL LIBRARY SERVICE AREA

FINANCIAL REPORT

June 30, 2009

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
North Central Library Service Area
Mason City, Iowa

We have audited the accompanying financial statements, as listed in the contents page, of the North Central Library Service Area as of June 30, 2009 and for the year then ended. These financial statements are the responsibility of the Library Service Area's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, Chapter 11 of the Code of Iowa, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards and provisions require that we plan and perform the audit to obtain reasonable assurance about whether the 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 that 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 North Central Library Service Area at June 30, 2009, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on pages 2-4 is not a required part of the basic financial statements but is supplementary information required by the Government 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. However, we did not audit the information and express no opinion on it.

In accordance with Government Auditing Standards, we have also issued our report dated October 5, 2009 on our consideration of the North Central Library Service Area's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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. This report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in assessing the results of our audit.

Williams & Associates, PLLC

Williams & Associates, P.L.C.
Certified Public Accountants

Mason City, Iowa
October 5, 2009

NORTH CENTRAL LIBRARY SERVICE AREA MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of North Central Library Service Area, we offer readers of the financial statements this narrative overview and analysis of the Library Service Area's financial performance during the fiscal year ended June 30, 2009. Please read it in conjunction with the Library Service Area's financial statements, which follow this section.

Overview of the Financial Statements

This annual report includes this management's discussion and analysis report, the independent auditor's report and the basic financial statements of the Library Service Area. The financial statements also include notes that explain in more detail some of the information in the financial statements.

Required Financial Statements

The financial statements of the Library Service Area report information of the Library Service Area using accounting methods similar to those used by private sector companies. These statements offer short and long-term financial information about its activities. The balance sheets includes all of the Library Service Area's assets and liabilities and provides information about the nature and amounts of investments in resources, assets, and the obligations to creditors, liabilities. It also provides the basis for evaluating the capital structure of the Library Service Area and assessing the liquidity and financial flexibility of the Library Service Area.

All of the current year's revenues and expenses are accounted for in the statements of revenues, expenditures, and changes in fund balance. This statement measures the success of the Library Service Area operations over the past year and can be used to determine whether the Library Service Area has successfully recovered all its costs through its program and general revenues, profitability and credit worthiness.

Financial Highlights

- Total assets increased by \$9,176 to \$208,894.
- Total capital assets increased by \$2,206 to \$88,611.
- Total revenues decreased by \$17,495 to \$368,302.
- Total expenses decreased by \$2,635 to \$348,127.
- Total fund equity increased by \$22,381 to \$204,630.

Financial Analysis of the Library

The balance sheets report the assets and liabilities of the Library Service Area. The Library Service Area's assets and liabilities are a way to measure financial health or financial position. Over time, sustained increases or decreases in the Library Service Area's net assets are one indicator of whether its financial health is improving or deteriorating. However, other nonfinancial factors such as new or changed government legislation should also be considered.

NORTH CENTRAL LIBRARY SERVICES AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

A summary of the Library Service Area's balance sheets is presented below:

Condensed Balance Sheets

	June 30, <u>2009</u>
General assets	\$ 16,717
Special revenue assets	103,566
Fixed assets	<u>88,611</u>
Total assets	<u>\$ 208,894</u>
General liabilities	\$ 3,808
Special revenue liabilities	<u>450</u>
Total liabilities	<u>\$ 4,258</u>
General fund equity	\$ 12,909
Special fund equity	103,116
Fixed assets fund equity	<u>88,611</u>
Total fund equity	<u>\$ 204,636</u>

Total assets increased in fiscal year 2009 to \$208,894. The increase in total assets is due to revenue in excess of expenditures during the year ended June 30, 2009.

A summary of the Library Service Area's revenues, expenses, and changes in net assets is presented below:

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balance

	June 30, <u>2009</u>
Revenues	
State appropriation	\$ 230,316
Interest income	1,156
Consulting income	52,500
Billings for reimbursements	<u>84,330</u>
Total revenues	<u>\$ 368,302</u>
Expenditures	
General	\$ 254,570
Special revenue	<u>93,557</u>
Total expenditures	<u>\$ 348,127</u>
Excess of expenditures over revenue	\$ 20,175
Fund balance, beginning of year	<u>95,850</u>
Fund balance, end of year	\$ 116,025 =====

NORTH CENTRAL LIBRARY SERVICE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

Operating and Financial Performance

General Revenue: Program revenues are dependent on the level of State funding

Special Revenue: In the year ended June 30, 2009 compared to the year ended June 30, 2008, grant income decreased from \$21,362 to \$--, interest income increased from \$1,050 to \$1,156, consulting income decreased from \$61,250 to \$52,500, and billings for reimbursements increased from \$68,421 to \$84,330.

Program Expenses

Approximately 59% of the Library Service Area's expenses are for salaries and related taxes and benefits. Total salaries increased by 12.6% to \$147,124 in 2009 from \$130,647 in 2008.

Capital Assets

As of June 30, 2009, the Library Service Area had \$88,611 invested in capital assets. The notes to the financial statements provide more detail to changes in capital assets. During the year ended June 30, 2009, \$18,210 was spent to acquire new equipment.

A summary of the Library Service Area's capital assets is presented below:

Capital Assets	<u>June 30, 2009</u>
Furniture and equipment	\$ 65,805
Vehicle	<u>22,806</u>
	<u>\$ 88,611</u>
	=====

Performance Compared to Budget

A comparison of the Library Service Area's general fund fiscal year 2009 actual results to its annual budget is presented below:

Actual vs Budget	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenues	\$ 230,316	\$ 230,208	\$ 108
Expenditures	<u>(254,740)</u>	<u>(230,208)</u>	<u>24,532</u>
Net	<u>\$ (24,424)</u>	<u>\$ --</u>	<u>\$ (24,424)</u>
	=====	=====	=====

Other Factors and Next Year's Budget

The Library Service Area's board and management considered many factors when setting the fiscal year 2009 budget. Of primary importance is new or changed government legislation relative to the specific level of State funding for library service areas.

Contacting North Central Library Service Area's Management

This financial report is designed to provide users with a general overview of the Library Service Area's finances and to demonstrate the Library Service Area's accountability. If you have questions about this report or need additional information, contact North Central Library Service Area at (641)423-6917 or write care of: Administrator, North Central Library Service Area, 22 N. Georgia Ave., Suite 208, Mason City, Iowa 50401.

NORTH CENTRAL LIBRARY SERVICE AREA

BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUP
June 30, 2009

	<u>Governmental Fund Types</u>		<u>Account Group</u>
	<u>General</u>	<u>Special Revenue</u>	<u>General Fixed Assets</u>
ASSETS			
Cash	\$ 16,717	\$ 57,538	\$ --
Accounts receivable, members	--	16,028	--
Accounts receivable, NILC	--	30,000	--
Prepaid expenses	--	--	--
General fixed assets			
Furniture and equipment	--	--	65,805
Vehicles	--	--	22,806
	<u>\$ 16,717</u>	<u>\$ 103,566</u>	<u>\$ 88,611</u>
	=====	=====	=====
LIABILITIES AND EQUITY			
LIABILITIES			
Accounts payable and accrued expenses	\$ 3,808	\$ --	\$ --
Deferred revenue	--	450	--
	<u>\$ 3,808</u>	<u>\$ 450</u>	<u>\$ --</u>
FUND EQUITY			
Investment in general fixed assets	\$ --	\$ --	\$ 88,611
Fund balance - unreserved	12,909	103,116	--
Total fund equity	<u>\$ 12,909</u>	<u>\$ 103,116</u>	<u>\$ 88,611</u>
	=====	=====	=====

See Notes to Financial Statements

NORTH CENTRAL LIBRARY SERVICE AREA

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year ended June 30, 2009

	Governmental Fund Type		Totals
	General	Special Revenue	(Memorandum only)
Revenue:			
State appropriation	\$ 230,316	\$ --	\$ 230,316
Interest income	--	1,156	1,156
Consulting income	--	52,500	52,500
Billings for reimbursements	--	84,330	84,330
	<u>\$ 230,316</u>	<u>\$ 137,986</u>	<u>\$ 368,302</u>
Expenditures:			
Salaries	\$ 147,124	\$ --	\$ 147,124
Payroll taxes and employee benefits	56,632	--	56,632
Office supplies and operations	4,026	246	4,272
Postage	1,445	--	1,445
Public relations	110	--	110
Audit	1,980	--	1,980
Insurance	2,208	--	2,208
Professional dues	1,000	--	1,000
Travel	9,573	6,000	15,573
Professional development	71	19,539	19,610
Rent	9,600	--	9,600
Telephone	3,177	--	3,177
Vehicle operations	1,790	--	1,790
Books, periodicals	502	--	502
Photocopy expense	706	--	706
Purchases for reimbursement	--	49,382	49,382
Reference contract	2,500	--	2,500
Interlibrary loan contract	5,000	--	5,000
Equipment maintenance	526	180	706
Equipment acquisition	--	18,210	18,210
NEIBORS subscription	6,600	--	6,600
	<u>\$ 254,570</u>	<u>\$ 93,557</u>	<u>\$ 348,127</u>
Excess of revenue over expenditures	\$ (24,254)	\$ 44,429	\$ 20,175
Fund balance, beginning of year	<u>37,163</u>	<u>58,687</u>	<u>95,850</u>
Fund balance, end of year	<u>\$ 12,909</u>	<u>\$ 103,116</u>	<u>\$ 116,025</u>
	=====	=====	=====

See Notes to Financial Statements

NORTH CENTRAL LIBRARY SERVICE AREA

STATEMENT OF REVENUES AND EXPENDITURES, GENERAL FUND-COMPARED TO BUDGET
Year ended June 30, 2009

	General Fund	
	<u>Budget</u>	<u>Actual</u>
Revenue:		
State appropriation	\$ 230,208	\$ 230,316
Government grants	--	--
Interest income	--	--
Billings for reimbursements	--	--
	<u>\$ 230,208</u>	<u>\$ 230,316</u>
Expenditures:		
Salaries	\$ 135,482	\$ 147,124
Payroll taxes and employee benefits	55,912	56,632
Office supplies and operations	600	3,954
Postage	700	1,487
Public relations	10	110
Audit	1,980	1,980
Insurance	1,500	2,208
Professional dues	1,000	1,000
Travel	6,384	9,573
Professional development	700	71
Rent	9,297	9,600
Telephone	3,000	3,177
Vehicle operations	1,500	1,978
Books, periodicals	200	514
Photocopy expense	1,500	706
Reference contract	2,500	2,500
Interlibrary loan contract	5,000	5,000
Equipment maintenance	1,000	526
Equipment acquisition	1,943	--
NEIBORS subscription	--	6,600
	<u>\$ 230,208</u>	<u>\$ 254,740</u>
Excess of revenue over expenditures	\$ -- =====	\$ (24,424) =====

See Notes to Financial Statements

NORTH CENTRAL LIBRARY SERVICE AREA

NOTES TO FINANCIAL STATEMENTS

June 30, 2009

Note 1. Nature of Business and Significant Accounting Policies

Organization and Function

The Code of Iowa, Chapter 256.60, established seven library service areas to serve seven geographic regions. Each library service area is governed by an appointed Board of Trustees. They are reimbursed for actual and necessary expenses incurred during the discharge of their duties, but they receive no compensation for services.

The library service area board appoints an administrator who serves at the pleasure of the Board.

All funds appropriated for the library service area are administered by the regional boards.

The purpose of the library service area system is to provide library services to existing libraries and to encourage local financial support for library service.

Budget Control

The budgets prepared by the library service areas are incorporated into the total request of the Division of Library Services within the Iowa Department of Education. Budgetary control is exercised over the Iowa Department of Education through the biennial budgetary process prescribed in Chapter 8 of the Code of Iowa. Each agency of the state prepares estimates of expenditures and income for each fiscal year of the ensuing biennium. These estimates are transmitted to the State Comptroller who prepares and submits a tentative budget to the Governor. After holding public hearings, the Governor prepares and transmits the budget to the state legislature. The legislature appropriates funds to the various agencies based on the budget as adjusted through the appropriation process.

Fund Accounting

The North Central Library Service Area (NCLSA) accounting system is operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities of balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

The general fund is a governmental fund through which most governmental functions typically are financed. The measurement focus for governmental funds is upon determination of financial position and changes in financial position rather than upon net income determination.

The special revenue fund is used to account for revenue and expenditures restricted for projects which are not funded by the Iowa State Library Commission fund appropriations.

NORTH CENTRAL LIBRARY SERVICE AREA

NOTES TO FINANCIAL STATEMENTS

June 30, 2009

Note 1. Nature of Business and Significant Accounting Policies (continued)

Fund Accounting (continued)

The account group, general fixed assets, is used to establish accounting control and accountability for the organization's general fixed assets.

Basis of Accounting

The financial statements in this report are prepared on a modified accrual basis of accounting. Revenue is recognized in the accounting period when it becomes both measurable and available. Expenditures are generally recognized when the related liability is incurred.

Fixed Assets

Fixed assets are recorded at cost, estimated cost at date of acquisition, or fair market value at date of donation. No allowance for depreciation has been provided in accordance with accounting policies generally followed by governmental agencies. Assets are eliminated when taken out of service, given to other libraries, or determined to be of no value.

"Memorandum Only" Totals

The total column on the combined balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles.

Note 2. Pension and Retirement Benefits

NCLSA 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 IPERS, P.O. Box 9117, Des Moines, Iowa, 50306-9117.

Plan members are required to contribute 4.10% of their annual salary and the library service area is required to contribute 6.35% of annual payroll. Contribution requirements are established by State statute. NCLSA's contribution to IPERS for the years ended June 30, 2009 and 2008 were \$9,342 and \$7,914, respectively, equal to the required contributions for each year.

NORTH CENTRAL LIBRARY SERVICE AREA

NOTES TO FINANCIAL STATEMENTS

June 30, 2009

Note 3. General Fixed Assets

A summary of general fixed assets follows:

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Eliminations</u>	<u>Balance End of Year</u>
Furniture and Equipment	\$ 63,599	\$ 18,210	\$ 16,004	\$ 65,805
Vehicle	<u>22,806</u>	<u>--</u>	<u>--</u>	<u>22,806</u>
Total	<u>\$ 86,405</u> =====	<u>\$ 18,210</u> =====	<u>\$ 16,004</u> =====	<u>\$ 88,611</u> =====

Note 4. Lease Commitment

NCLSA leases office space on a month-to-month basis with monthly rent payments of \$800.

Note 5. Consulting Income

NCLSA performs administrative functions for the Collaborative Summer Library program, a 501(c)(3) organization, and received \$52,500 for those services.

Note 6. Loan Receivable

NCLSA loaned North Iowa Libraries Collaborating (NILC), a 501(c)(3) organization, \$30,000 in February, 2009. The loan, which bears no interest, is due on July 31, 2010. The NCLSA administrator and two of the Board trustees are also members of the NILC Board of Directors.

WILLIAMS & ASSOCIATES, P.L.C.
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MICHAEL R. BAKER, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL ACCOUNTING CONTROLS

To the Board of Trustees
North Central Library Service Area
Mason City, Iowa

We have audited the general purpose financial statements of North Central Library Service Area as of and for the year ended June 30, 2009, and have issued our report thereon dated October 5, 2009. As a part of our examination, we made a study and evaluation of the internal control systems to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, Chapter 11 of the Code of Iowa and Government Auditing Standards, issued by the Comptroller General of the United States. For the purpose of this report we have classified the significant internal accounting controls in the following categories:

Accounting Controls

1. Revenue/receipts cycles
2. Purchase/disbursement cycles
3. External financial reporting cycles

Our study included all of the control categories listed above. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Library Service Area's general purpose financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified above.

The management of North Central Library Service Area is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the second paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the North Central Library Service Area taken as a whole or on any of the categories of controls identified in the first paragraph. However, our study and evaluation disclosed the following condition that we believe results in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements of the organization may occur and not be detected with a timely period.

Segregation of Duties

Comment - One person has the primary responsibility for all of the accounting and financial duties. As a result, most of those aspects of internal accounting control which rely upon an adequate segregation of duties are, for all practical purposes, missing in your organization.

Response - The North Central Library Service Area understands the nature of the weakness described above and the board of trustees recognizes its responsibilities in this area.

This condition was considered in determining the nature, timing and extent of the audit tests to be applied in our audit of the June 30, 2009 financial statements. This report does not affect our report dated October 5, 2009 on the financial statements.

This report is intended solely for the use of management. This restriction is not intended to limit the distribution of this report which, upon acceptance by North Central Library Service Area, is a matter of public record.

Williams & Associates, PLC

Williams & Associates, P.L.C.
Certified Public Accountants

Mason City, Iowa
October 5, 2009

WILLIAMS & ASSOCIATES, P.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

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MICHAEL R. BAKER, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Trustees
North Central Library Service Area
Mason City, Iowa

We have audited the financial statements of North Central Library Service Area as of and for the year ended June 30, 2009 and have issued our report thereon dated October 5, 2009.

We conducted our audit in accordance with U.S. generally accepted auditing standards, Chapter 11 of the Code of Iowa and 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

Compliance with laws, regulations, contracts, and grants applicable to the North Central Library Service Area is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the organization's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, North Central Library Service Area complied, in all material respects, with provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that North Central Library Service Area had not complied, in all material respects, with those provisions.

This report is intended for the information of the North Central Library Service Area, the cognizant agency and other grantor agencies. However, this report is a matter of public record and its distribution is not limited.

Williams & Associates, PLLC

Williams & Associates, P.L.C.
Certified Public Accountants

Mason City, Iowa
October 5, 2009

NORTH CENTRAL LIBRARY SERVICE AREA

Officials

<u>Name</u>	<u>Title</u>
State:	
Dennis C. Prouty	Legislative Fiscal Director
Judy Jeffries	Director, Department of Education
Mary Wegner	State Librarian, Library Commission of Iowa
Jeff Berger	Chief, Bureau of Internal Operations
David Vaudt	State Auditor
Board:	
Dr. Jeffrey Pilz	Chairperson
Valerie Koehler	Vice-Chairperson
Virginia Ruzicka	Trustee
Harriet Adams	Trustee
Nancy Suby	Trustee
Dr. Larry Koeninger	Trustee
Don Dye	Trustee
Agency:	
Barbara Shultz	Administrator and Board Secretary

STATE LIBRARY OF IOWA



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