

CROSSROADS MENTAL HEALTH CENTER  
CRESTON, IOWA

INDEPENDENT AUDITOR'S REPORT  
FINANCIAL STATEMENTS  
ADDITIONAL AUDITOR'S REPORT

Years Ended June 30, 2010 and 2009

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Crossroads Mental Health Center  
1003 Cottonwood Road  
Creston, IA

We have audited the accompanying statements of financial position of Crossroads Mental Health Center (a nonprofit organization) as of June 30, 2010 and 2009, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Center'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 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 audits provide 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 Crossroads Mental Health Center as of June 30, 2010 and 2009, the results of its operations, changes in its net assets 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 December 14, 2010, on our consideration of Crossroads Mental Health Center'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 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.

*Draper, Snodgrass, Mikkelsen & Co., P.C.*

December 14, 2010



LIABILITIES AND NET ASSETS	<u>2010</u>	<u>2009</u>
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 7,032	\$ 9,266
Accrued vacation pay	107,767	106,164
Accrued interest payable	600	650
Accrued fringe payable	5,889	815
Deferred revenue	48,725	-
Current portion long-term debt	6,675	6,350
Total current liabilities	<u>\$ 176,688</u>	<u>\$ 123,245</u>
<b>LONG-TERM LIABILITIES</b>		
Note payable - Farmers Home Administration	\$ 293,859	\$ 300,208
Less current portion	(6,675)	(6,350)
Total long-term liabilities	<u>\$ 287,184</u>	<u>\$ 293,858</u>
Total liabilities	<u>\$ 463,872</u>	<u>\$ 417,103</u>
<b>NET ASSETS</b>		
Unrestricted net assets		
Designated for unemployment compensation	\$ 20,716	\$ 20,716
Designated for capital expenditures	13,805	13,805
Undesignated	611,374	619,532
Unrestricted net assets	\$ 645,895	\$ 654,053
Temporarily restricted net assets		
Loan reserve account	<u>21,216</u>	<u>21,216</u>
Total net assets	<u>\$ 667,111</u>	<u>\$ 675,269</u>
Total liabilities and net assets	<u>\$1,130,983</u>	<u>\$1,092,372</u>

CROSSROADS MENTAL HEALTH CENTER  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
UNRESTRICTED NET ASSETS		
SUPPORT AND REVENUE		
County funding grants	\$ 404,359	\$ 461,806
Client fees:		
Mental health	754,090	773,050
IDSA, Action Now	431,539	394,886
Special grants, Action Now	63,610	16,815
Consultation	800	1,875
Federal block grant	40,986	23,818
Other income	<u>64,109</u>	<u>79,641</u>
Total support and revenue	<u>\$ 1,759,493</u>	<u>\$ 1,751,891</u>
EXPENSES		
Program services	\$ 1,314,083	\$ 1,202,826
Support services	<u>453,568</u>	<u>460,407</u>
Total expenses	<u>\$ 1,767,651</u>	<u>\$ 1,663,233</u>
(Decrease) Increase in unrestricted net assets	\$ (8,158)	\$ 88,658
NET ASSETS AT BEGINNING OF YEAR	<u>675,269</u>	<u>586,611</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 667,111</u></u>	<u><u>\$ 675,269</u></u>

The Notes to Financial Statements are an integral part of this statement.

CROSSROADS MENTAL HEALTH CENTER  
STATEMENT OF FUNCTIONAL EXPENSES  
Year Ended June 30, 2010

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
EXPENSES			
Salaries	\$ 904,275	\$ 274,452	\$ 1,178,727
Payroll tax	61,648	22,801	84,449
Work comp insurance	3,249	1,202	4,451
Fringe benefits	114,857	42,482	157,339
IPERS	53,515	19,793	73,308
Continuing education	7,866	2,622	10,488
Accounting and audit	-	11,142	11,142
Advertising	2,313	2,202	4,515
Program material	6,035	-	6,035
Computer expense	8,511	25,533	34,044
Equipment repairs	2,381	7,141	9,522
Insurance	11,188	3,730	14,918
Interest	11,112	3,704	14,816
Miscellaneous	45	15	60
Office	-	13,567	13,567
Postage	-	2,744	2,744
Dues	445	149	594
Psychiatric testing	1,009	-	1,009
Rent	16,582	5,528	22,110
Telephone	13,622	717	14,339
Travel	35,632	1,875	37,507
Grounds maintenance	2,515	838	3,353
Depreciation	18,496	6,165	24,661
Janitorial	3,983	1,327	5,310
Utilities	7,669	2,556	10,225
Miscellaneous	3,429	1,143	4,572
Legal	-	140	140
Child care	56	-	56
ATR expenses	23,650	-	23,650
	<u>\$ 1,314,083</u>	<u>\$ 453,568</u>	<u>\$ 1,767,651</u>
Total expense	<u>\$ 1,314,083</u>	<u>\$ 453,568</u>	<u>\$ 1,767,651</u>

The Notes to Financial Statements are an integral part of this statement.

CROSSROADS MENTAL HEALTH CENTER  
STATEMENT OF FUNCTIONAL EXPENSES  
Year Ended June 30, 2009

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
EXPENSES			
Salaries	\$ 804,660	\$ 302,840	\$ 1,107,500
Payroll tax	55,367	20,478	75,845
Work comp insurance	2,832	1,048	3,880
Fringe benefits	105,488	39,016	144,504
IPERS	47,689	17,639	65,328
Continuing education	5,067	1,689	6,756
Accounting and audit	-	13,044	13,044
Advertising	2,657	289	2,946
Community support	78	-	78
Program material	1,190	-	1,190
Computer expense	3,403	10,209	13,612
Equipment repairs	1,781	5,344	7,125
Insurance	13,403	4,467	17,870
Interest	11,381	3,794	15,175
Miscellaneous	26	9	35
Office	-	12,557	12,557
Postage	-	2,814	2,814
Dues	3,210	1,070	4,280
Psychiatric testing	1,759	-	1,759
Rent	15,120	5,040	20,160
Telephone	13,264	698	13,962
Travel	41,568	2,188	43,756
Grounds maintenance	17,391	5,797	23,188
Depreciation	13,986	4,662	18,648
Janitorial	3,274	1,091	4,365
Utilities	7,568	2,522	10,090
Miscellaneous	4,355	1,452	5,807
Legal fees	-	650	650
Child care	75	-	75
ATR expenses	26,234	-	26,234
	<u>\$ 1,202,826</u>	<u>\$ 460,407</u>	<u>\$ 1,663,233</u>
Total expense	<u>\$ 1,202,826</u>	<u>\$ 460,407</u>	<u>\$ 1,663,233</u>

The Notes to Financial Statements are an integral part of this statement.

CROSSROADS MENTAL HEALTH CENTER  
STATEMENT OF CASH FLOWS  
Year Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (8,158)	\$ 88,658
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:		
Depreciation	24,661	18,648
(Increase) decrease in operating assets:		
Accounts receivable	183,704	(167,915)
Flex plan receivable	1,225	(4,955)
Prepaid expenses	(1,562)	(1,371)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	<u>53,119</u>	<u>35,800</u>
Net cash provided (used) by operating activities	\$ 252,989	\$ (31,135)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment	(16,588)	(28,825)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment on long term debt	<u>(6,350)</u>	<u>(6,041)</u>
NET INCREASE (DECREASE) IN CASH	\$ 230,051	\$ (66,001)
CASH AT BEGINNING OF YEAR	<u>100,226</u>	<u>166,227</u>
CASH AT END OF YEAR	<u><u>\$ 330,277</u></u>	<u><u>\$ 100,226</u></u>
Supplemental disclosure of cash flow information:		
Cash paid during year for interest	<u><u>\$ 14,816</u></u>	<u><u>\$ 15,175</u></u>

The Notes to Financial Statements are an integral part of this statement.

CROSSROADS MENTAL HEALTH CENTER  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010 and 2009

Note 1. Organization and Function

The Crossroads Mental Health Center was organized in 1975 under the Non-profit Corporation Act, Code of Iowa, 1973, Chapter 504A and is exempt from income taxes under IRS Code Section 501(c)(3).

The purposes of the Corporation are:

- To prevent mental and emotional disability;
- To provide evaluation of mental and emotional disabilities in children, adults and the community at large;
- To treat mental and emotional disabilities when they occur;
- To raise the level of mental hygiene and emotional health in the community;
- To serve as a resource to Physicians, Clergy, Educators, Attorneys, Law Enforcement and other Service Agencies, etc; and
- To provide leadership in community planning and education for mental health.

The Crossroads Mental Health Center is divided into two divisions as follows:

1. The Mental Health Division provides services for citizens with mental and emotional disabilities who reside in Adams, Clarke, Taylor and Union Counties. The counties provide funding grants in addition to revenues provided from Department of Human Services - State Block Grant and Title XIX and other third party and individual payors.
2. Action Now Chemical Dependence Treatment Services is the division of Crossroads Mental Health Center which provides alcohol and drug abuse treatment services in Adams, Clarke, Taylor, Ringgold, Decatur, and Union Counties.

Note 2. Significant Accounting Policies

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting and include all material accounts receivable and payables and all significant liabilities.

CROSSROADS MENTAL HEALTH CENTER  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010 and 2009

Note 2. Significant Accounting Policies (continued)

Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Property and Depreciation

Property and equipment are recorded at cost. Depreciation is provided on the straight-line method over the estimated useful lives of the respective assets. Maintenance and repairs are charged to expense as incurred; major renewals and betterment are capitalized. When items of property or equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in revenue and expense.

Billing Adjustments and Uncollectible Accounts

The allowance for doubtful accounts is established to allow for estimated billing adjustments and uncollectible accounts.

Income Tax Status

Crossroads Mental Health Center is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, and is classified by the Internal Revenue Service as other than a private foundation.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. The Medicaid receivable was estimated based on the current years cost report and the history of reimbursement for the prior two years cost reports.

CROSSROADS MENTAL HEALTH CENTER  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010 and 2009

Note 2. Significant Accounting Policies (continued)

Concentrations of Credit Risk

The Center maintains its cash balances in three financial institutions where the balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. In addition to FDIC coverage deposits in one financial institution have been covered by a \$200,000 bank deposit surety bond since July 16, 2008 and through April 29, 2009, when the bond was cancelled. As of June 30, 2010 and 2009, the Center had uninsured cash balances of \$0 and \$0, respectively.

Note 3. Operating Leases

Crossroads Mental Health Center entered into a 10 year lease agreement on January 1, 2002, for office space in Osceola. The lease calls for a payment of \$8,100 per year payable in equal monthly installments. Future payments will be adjusted for increases in property taxes and insurance. The lease expires December 31, 2011. The remaining commitment under the lease for the period from July 1, 2010 to December 31, 2011 is \$12,150.

The Center entered into a 7 year lease agreement on April 1, 2008, for office space in Winterset. The lease calls for a payment of \$8,400 per year payable in equal monthly installments. The remaining commitment under the lease for the 6 year period from July 1, 2010 to March 31, 2015 is \$40,600.

The Center has entered into operating leases with a company for copier equipment for the Center. One lease is for 60 months beginning on May 2, 2008. Another lease is for 36 months beginning on May 21, 2008. Minimum future lease payments are as follows:

Year ending <u>June 30,</u>	
2011	\$ 3,703
2012	3,176
2013	1,323

The Center also has two month to month leases that call for payments of \$150 and \$125 a month.

CROSSROADS MENTAL HEALTH CENTER  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2010 and 2009

Note 4. Long-Term Debt

The Center's long-term debt consisted of the following:

6-30-2010

Mortgage payable to U.S. Department of Agriculture with an interest rate of 5%, to be repaid over 40 years with interest only the first two years. The note is secured by a mortgage on the property and building of the Center. Monthly payments of \$1,768 are to be made beginning May 15, 1996, with a maturity date of February 15, 2034.

\$ 293,859

Less: Current portion

6,675

Total long-term debt

\$ 287,184

Payments for the next five years and thereafter are as follows:

Year Ended June 30,	<u>USDA</u>		Total USDA
	Principal	Interest	
2011	\$ 6,675	\$ 14,541	\$ 21,216
2012	7,016	14,200	21,216
2013	7,375	13,841	21,216
2014	7,752	13,464	21,216
2015	8,149	13,067	21,216
Thereafter	<u>256,892</u>	<u>138,519</u>	<u>395,410</u>
Total	<u>\$ 293,859</u>	<u>\$ 207,632</u>	<u>\$ 501,490</u>

Note 5. Employee Benefit Plan & Retirement Benefits

The Center provides full time employees with monies equal to a percentage of their gross salary to purchase health insurance, disability insurance, life insurance and/or payments into a tax sheltered annuity. Under the plan, the Center made contributions to the plan as follows:

CROSSROADS MENTAL HEALTH CENTER  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2010 and 2009

Note 5. Employee Benefit Plan & Retirement Benefits (continued)

	<u>6-30-2010</u>	<u>6-30-2009</u>
Tax sheltered annuities	\$ 88,230	\$ 87,015
Other benefits	<u>71,244</u>	<u>57,489</u>
Total	<u>\$159,474</u>	<u>\$144,504</u>

The Center 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. Plan members are required to contribute 4.3% of their annual salary and the Center is required to contribute 6.65% of annual covered payroll. Contribution requirements are established by state statute. The Center's contribution to IPERS for the years ended June 30, 2010 and June 30, 2009, was \$73,307 and \$65,328.

Note 6. Restricted Cash

The restricted cash balance of \$21,216 on June 30, 2010 and 2009, is established to comply with the mortgage loan agreement with the Farmers Home Administration. With approval of Farmers Home Administration, the funds may be withdrawn for repairs or improvements to the facility.

Note 7. Contingencies

The Center maintains a self-insured plan for the coverage of unemployment compensation claims. An estimated amount of \$20,716 has been designated as an unrestricted net asset for future unemployment claims. No claims were paid during the year ended June 30, 2010 and 2009.

Note 8. Subsequent Events

Management has evaluated subsequent events through December 14, 2010, the date on which the financial statements were available to be issued.

Note 9. Risk Management

The Center is exposed to various risks of loss related to torts; theft of, 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. The Center assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims for these risks have not exceeded commercial insurance coverage for the past three years.

## SUPPLEMENTARY INFORMATION

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

Board of Directors  
Crossroads Mental Health Center  
P.O. Box 166  
Creston, IA

We have audited the financial statements of Crossroads Mental Health Center (a nonprofit organization) as of and for the year ended June 30, 2010, and have issued our report thereon dated December 14, 2010. 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 Controller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Crossroads Mental Health Center'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 Crossroads Mental Health Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Center's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the Center's financial statements that is more than inconsequential will not be prevented or detected by the Center's internal control.

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

Our consideration of 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 internal control that might be significant deficiencies or material weaknesses. We did identify deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above, described in the accompanying Schedule of Findings and Responses as items 2010-A and 2010-B.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crossroads Mental Health Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance 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 or other matters that are required to be reported under *Government Auditing Standards*.

Crossroads Mental Health Center's responses to findings identified in our audit are described in the accompanying Schedule of Findings and Responses. While we have expressed our conclusions on the Center's responses, we did not audit Crossroads Mental Health Center's responses and, accordingly, we express no opinion on them.

We noted certain matters that we reported to management of Crossroads Mental Health Center in a separate letter dated December 14, 2010.

This report is intended solely for the information and use of management, the Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specific parties.

*Drapen, Smolgras, Mikkelsen + Co., P.C.*

December 14, 2010

CROSSROADS MENTAL HEALTH CENTER  
SCHEDULE OF FINDINGS AND RESPONSES  
Year Ended June 30, 2010

FINDINGS RELATED TO THE FINANCIAL STATEMENTS

MATERIAL WEAKNESSES

2010-A      USE OF ESTIMATES – We noted the accounts receivable for the current year Medicaid cost report reimbursement was materially understated. After reviewing the prior two years cost reports for units of service, cost per unit of service and the reimbursement received, Management adjusted the receivable.

Recommendation – We recommend management use all available information to make reasonable estimates when they are required.

Response – Management will make every effort in the future to evaluate the Agency's estimated accrued revenue from Medicaid throughout the year. Additionally, once the cost report is completed, a further review of the estimates will be made and adjusted accordingly.

Conclusion – Response acknowledged.

2010-B      REVENUE RECOGNITION – We noted that no revenue had been recorded for one grant for the year. Management subsequently recorded the revenue.

Recommendation – We recommend management review all grants for the year to make sure that all revenue that has been earned has been properly recorded in the period during which it was earned. Management may need to adopt additional procedures to follow at year-end to accomplish this.

Response – Regarding future grant revenues, management will work to assure that revenue will be recorded in the year it is earned.

Conclusion – Response acknowledged.

To the Board of Directors  
of Crossroads Mental Health Center

In planning and performing our audit of the financial statements of Crossroads Mental Health Center as of and for the year ended June 30, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered Crossroads Mental Health Center's internal control over financial reporting (internal control) 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 the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Center's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Center's financial statements that is more than inconsequential will not be prevented or detected by the Center's internal control.

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

Our consideration of internal control was to the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did identify deficiencies in internal control that we consider to be material weaknesses, as defined above, described in the Schedule of Findings and Responses as items 2010-A and 2010-B.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the Center, and is not intended to be and should not be used by anyone other than these specified parties.

*Draper, Snodgrass, Mikkelsen + Co., P.C.*

December 14, 2010

CROSSROADS MENTAL HEALTH CENTER  
MANAGEMENT LETTER MEMORANDUM

A. Deposits Exceeding FDIC and the Bank Deposit Guaranty Bond

We noted that deposits exceeded your FDIC coverage for eight days during the fiscal year. The maximum loss exposure for the eight days was \$51,460. We recommend that management continue to monitor this situation and to reinstate the Bank Deposit Guaranty Bond as needed to ensure that all deposits are covered. The FDIC insured limit was raised to \$250,000 on October 3, 2008 and will remain at that level through December 31, 2013. The \$200,000 Bank Deposit Guaranty Bond was cancelled effective April 29, 2009.