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June 29, 2009

Board of Directors
Family and Children's Center
and Development Services, Inc.
1411 Lincoln Way West
Mishawaka, IN 46544

We have reviewed the audit report prepared by Jurgonski & Fredlake, CPAs, Independent Public Accountants, for the period January 1, 2007 to December 31, 2007. In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts. Per the Independent Public Accountants' opinion, the financial statements included in the report present fairly the financial condition of the Family and Children's Center and Development Services, Inc., as of December 31, 2007, and the results of its operations for the period then ended, on the basis of accounting described in the report.

The Independent Public Accountants' report is filed with this letter in our office as a matter of public record.

STATE BOARD OF ACCOUNTS

**FAMILY AND CHILDREN'S CENTER
COUNSELING AND DEVELOPMENT SERVICES, INC.**

FINANCIAL AND COMPLIANCE REPORT

DECEMBER 31, 2007 AND 2006

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Greg Jurgonski

John A. Fredlake

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Family and Children's Center
Counseling and Development Services, Inc.
Mishawaka, Indiana

We have audited the accompanying statements of financial position of the Family and Children's Center Counseling and Development Services, Inc. (a not-for-profit organization) (the Organization) as of December 31, 2007 and 2006, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial 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 Family and Children's Center Counseling and Development Services, Inc. as of December 31, 2007 and 2006, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 3, 2008 on our consideration of the Family and Children's Center Counseling and Development Services, Inc.'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 audit was performed for the purpose of forming an opinion on the basic financial statements of Family and Children's Center Counseling and Development Services, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Jurgonski & Fredlake CPAs

South Bend, Indiana
April 3, 2008

**FAMILY AND CHILDREN'S CENTER
COUNSELING AND DEVELOPMENT SERVICES, INC.**

STATEMENTS OF FINANCIAL POSITION

December 31, 2007 and 2006

ASSETS	<u>2007</u>	<u>2006</u>
Cash	\$ 55,652	\$ 28,841
Accounts receivable, less allowance for doubtful accounts of \$28,180 for 2007 and \$31,831 for 2006	528,291	426,587
Receivables from affiliates	102,174	268,808
Prepays	<u>500</u>	<u>10,000</u>
 Total assets	 <u>\$ 686,617</u>	 <u>\$ 734,236</u>
 LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 212,673	\$ 196,321
Payables to affiliates	<u>348,291</u>	<u>369,507</u>
 Total liabilities	 <u>560,964</u>	 <u>565,828</u>
 NET ASSETS		
Unrestricted net assets	11,687	11,687
Temporarily restricted net assets	<u>113,966</u>	<u>156,721</u>
 Total net assets	 <u>125,653</u>	 <u>168,408</u>
 Total liabilities and net assets	 <u>\$ 686,617</u>	 <u>\$ 734,236</u>

**FAMILY AND CHILDREN'S CENTER
COUNSELING AND DEVELOPMENT SERVICES, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2007**

	Support Services	Program Services				Total
		Management and General	Counseling	Healthy Families	Financial Assistance	
Salaries	\$ 10,084	\$ 1,259,478	\$ 484,009	\$ 50,244	\$ 1,803,815	
Payroll taxes	724	100,541	39,397	3,770	144,432	
Pension	452	50,555	16,396	2,543	69,946	
Insurance	227	106,079	70,868	5,783	182,957	
Total salaries and related expenses	11,487	1,516,653	610,670	62,340	2,201,150	
Non-capitalized equipment	2,578	10,979	2,190		15,747	
Consultant fees		21,986	503	27	22,516	
Travel	18	9,969	28,287		38,274	
Purchase of service	1,386	172,798	66,547	6,908	247,639	
Food supplies	830	2,914	231		3,975	
Office supplies	30	13,120	8,101	264	21,515	
Program supplies		8,523	3,990		12,513	
Telephone	4	3,146	6,595	17	9,762	
Postage	7	1,218	1,646	36	2,907	
Dues		1,519	310	1	1,830	
Rent to affiliate	692	211,531	85,903	7,837	305,963	
Staff development		28,247	11,814		40,061	
Medical expenses	24	3,029	1,166	121	4,340	
Bad debt expense		10,000			10,000	
Equipment rental	6	721	399	28	1,154	
Miscellaneous	3	4,368	445	13	4,829	
Advertising		9,276			9,276	
Printing	903	529			1,432	
Recruiting	10	3,819	489	50	4,368	
Fees - other		1,323			1,323	
Total functional expenses	\$ 17,978	\$ 2,035,668	\$ 829,286	\$ 77,642	\$ 2,960,574	

See Notes to Financial Statements.

**FAMILY AND CHILDREN'S CENTER
COUNSELING AND DEVELOPMENT SERVICES, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2006**

	Support Services	Program Services					Total
		Management and General	Counseling	Healthy Families	Financial Assistance	Home Support	
Salaries	3,489	\$ 1,053,410	\$ 468,867	\$ 46,488	\$ 135,521	\$ 1,707,775	
Payroll taxes	280	86,087	38,484	3,806	11,587	140,244	
Pension	174	42,744	17,161	1,983	6,034	68,096	
Insurance	74	91,129	60,459	4,577	13,127	169,366	
Total salaries and related expenses	4,017	1,273,370	584,971	56,854	166,269	2,085,481	
Non-capitalized equipment	171		5,003			5,174	
Consultant fees	1	31,842	628	59	219	32,749	
Travel	180	8,757	28,257		13,462	50,656	
Purchase of service	509	178,647	77,591	8,222	22,163	287,132	
Food supplies	1,511	813	164		20	2,508	
Office supplies	17	16,849	7,003	322	753	24,944	
Program supplies		8,230	21,056		43	29,329	
Telephone	1	1,715	6,802	16	44	8,578	
Postage	3	1,681	1,630	49	132	3,495	
Dues		1,360	6,350			7,710	
Rent to affiliate	243	187,502	52,893	8,234	1,744	250,616	
Staff development	2	28,082	21,574	28	251	49,937	
Medical expenses	5	2,159	924	92	248	3,428	
Bad debt expense		10,000				10,000	
Equipment rental	188	3,009	650	127	343	4,317	
Miscellaneous	1	516	299	21	53	890	
Advertising		23,350				23,350	
Printing	1,964					1,964	
Recruiting	7	2,844	1,229	130	351	4,561	
Fees - other		3,080				3,080	
Total functional expenses	8,820	\$ 1,783,806	\$ 817,024	\$ 74,154	\$ 206,095	\$ 2,889,899	

**FAMILY AND CHILDREN'S CENTER
COUNSELING AND DEVELOPMENT SERVICES, INC.**

STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2007 and 2006

	<u>2007</u>	<u>2006</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (42,755)	\$ (31,539)
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH USED IN OPERATING ACTIVITIES:		
CHANGES IN ASSETS (INCREASE) DECREASE:		
Accounts receivable	(101,704)	(13,404)
Prepaid expense	9,500	(8,400)
CHANGES IN LIABILITIES INCREASE (DECREASE):		
Accounts payable	16,352	(5,487)
Net adjustments	(75,852)	(27,291)
Net cash used in operating activities	<u>(118,607)</u>	<u>(58,830)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Increase (decrease) in receivables from affiliates	166,634	(3,101)
Increase (decrease) in payables to affiliates	(21,216)	39,387
Net cash provided by financing activities	<u>145,418</u>	<u>36,286</u>
Increase (decrease) in cash	26,811	(22,544)
Cash, beginning of year	<u>28,841</u>	<u>51,385</u>
Cash, end of year	<u><u>\$ 55,652</u></u>	<u><u>\$ 28,841</u></u>

**FAMILY AND CHILDREN'S CENTER
COUNSELING AND DEVELOPMENT SERVICES, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies

Nature of Activities:

Family and Children's Center Counseling and Development Services, Inc., (the Organization) is a not-for-profit organization that empowers individuals and families by promoting human growth and dignity and preventing abuse through advocacy, education, counseling and supportive services. The Organization is primarily funded by program service fees, private support and governmental grants.

Significant Accounting Policies:

Income Tax Status - The Organization operates as a not-for-profit corporation under the Internal Revenue Code Section 501(c)(3) and a similar section of the Indiana tax law, which provides exemption from federal and state income taxes.

Accounts Receivable - Management closely monitors outstanding balances and writes off or reserves, as of year end, all uncollectible balances. The allowance is based on prior years' experience and management's analysis.

Promises to Give - Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets as net assets released from restrictions.

The Organization uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made.

Contributed Services - A number of unpaid volunteers have made significant contributions of their time to the Organization. During the years ended December 31, 2007 and 2006, the value of contributed time is not reflected in the accompanying financial statements since the volunteers' time does not meet the requirements for recognition under Statement of Financial Accounting Standards No. 116.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses - The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting management and general expense.

**FAMILY AND CHILDREN'S CENTER
COUNSELING AND DEVELOPMENT SERVICES, INC.**

NOTES TO FINANCIAL STATEMENTS

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

Basis of Presentation - Financial statement presentation follows the recommendation 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.

Note 2. Restrictions on Assets

Temporarily restricted net assets consist of the following at December 31, 2007:

United Way allocation	\$113,450
Louise Anes Luncheon	<u>516</u>
	<u>\$113,966</u>

Note 3. Service Agreements

The Organization has entered into an agreement with Family and Children's Center, Inc. to provide the following services:

Purchase of Service - Family and Children's Center, Inc. provides administrative, development, marketing, information technology, business and personnel services. The charge for these services was \$247,639 and \$287,132 for the years ended December 31, 2007 and 2006, respectively.

Space and Furniture Rental - Family and Children's Center, Inc. provides the buildings, furniture, fixtures, utilities, insurance and maintenance for the Organization's operating facilities. The rental charge for the periods ending December 31, 2007 and 2006 was \$305,963 and \$250,616, respectively.

Increase in Net Asset Distribution - The Organization distributes a percentage of any increase in unrestricted net assets to the Family and Children's Center Foundation, Inc. investment account. The actual percentage distributed is at the discretion of management. There were no distributions for the years ended December 31, 2007 and 2006.

Note 4. Pension Plan

The Organization is a member of a defined contribution pension plan on behalf of its employees. Contributions amount to 5% of the qualified employees' compensation. The total pension expense, including administrative fees, totaled \$69,946 and \$68,096 for the years ended December 31, 2007 and 2006, respectively.

**FAMILY AND CHILDREN'S CENTER
COUNSELING AND DEVELOPMENT SERVICES, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 5. Concentrations of Credit Risk

The Organization receives a substantial amount of its support from federal, state and local agencies. A significant reduction in the level of support, if this were to occur, may have a significant effect on the Organization's programs and activities.

Note 6. Advertising

The Organization expenses the cost of advertising the first time advertising takes place. Advertising expense was \$9,276 and \$23,350 for the years ended December 31, 2007 and 2006, respectively.

**FAMILY AND CHILDREN'S CENTER
COUNSELING AND DEVELOPMENT SERVICES, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2007**

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- through Number</u>	<u>2007 Disbursements/ Expenditures</u>
U.S. Department of Health and Human Services			
<u>Passed-through Indiana Family and Social Services Administration, Division of Family and Children</u>			
Child Welfare Services - State Grants	93.645	93-05-72-2122	\$ <u>40,645</u>
Temporary Assistance for Needy Families (TANF)	93.558	71-05-60-2122	<u>649,270</u>
Federal Emergency Management Agency			
Federal Emergency Management Food and Shelter Program (FEMA)	83.523		<u>70,000</u>
U.S. Department of Housing and Urban Development			
Supportive Housing Program	14.235	IN36B602025 McKinney-Vento Act	78,367 <u>68,858</u>
Subtotal Supportive Housing Program			<u>147,225</u>
<u>Passed-through City of South Bend</u>			
Community Development Block Grant	14.218	CD07-8165	45,000
<u>Passed-through City of Mishawaka</u>			
Community Development Block Grant	14.218		<u>9,500</u>
Subtotal Community Development Block Grant			<u>54,500</u>
Total Federal Awards			<u>\$ 961,640</u>

The above schedule of expenditures of federal awards includes the federal grant activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Jurgonski & Fredlake CPAs

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John A. Fredlake

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 Directors
Family and Children's Center
Counseling and Development Services, Inc
Mishawaka, Indiana

We have audited the financial statements of Family and Children's Center Counseling and Development Services, Inc. (the Organization) as of and for the year ended December 31, 2007, and have issued our report thereon, dated April 3, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Family and Children's Center Counseling and Development Services, Inc.'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 Family and Children's Center Counseling and Development Services, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization'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 Organization's financial statements that is more than inconsequential will not be prevented or detected by the Organization'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 Organization'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 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 Family and Children's Center Counseling and Development Services, Inc.'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*.

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

Jurgonski & Fredlake CPAs

South Bend, Indiana
April 3, 2008

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

To the Board of Directors
Family and Children's Center
Counseling and Development Services, Inc.
Mishawaka, Indiana

Compliance

We have audited the compliance of Family and Children's Center Counseling and Development Services, Inc. with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2007. Family and Children's Center Counseling and Development Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of Family and Children's Center Counseling and Development Services, Inc.'s management. Our responsibility is to express an opinion on Family and Children's Center Counseling and Development Services, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 noncompliance 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 Family and Children's Center Counseling and Development Services, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Family and Children's Center Counseling and Development Services, Inc.'s compliance with those requirements.

In our opinion, Family and Children's Center Counseling and Development Services, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.

Internal Control Over Compliance

The management of Family and Children's Center Counseling and Development Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Family and Children's Center Counseling and Development Services, Inc.'s 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, but not for the purpose of expressing an opinion on the effectiveness of Family and Children's Center Counseling and Development Services, Inc.'s internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Family and Children's Center Counseling and Development Services, Inc.'s internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affect the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance 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 not identify any deficiencies in internal control over compliance that we consider to be a material weakness, as defined above.

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

Jugmshi & Fredlake CPAs

South Bend, Indiana
April 3, 2008

**FAMILY AND CHILDREN'S CENTER
COUNSELING AND DEVELOPMENT SERVICES, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2007**

1. SUMMARY OF AUDITORS' RESULTS:

- a. The auditors' report expresses an unqualified opinion on the financial statements of the Family and Children's Center Counseling and Development Services, Inc. for the year ended December 31, 2007.
- b. No significant deficiencies relating to the audit of the financial statements are reported in this schedule.
- c. No instances of noncompliance material to the financial statements of the Family and Children's Center Counseling and Development Services, Inc. were disclosed during the audit.
- d. No significant deficiencies relating to the audit of the major federal award program is reported in this schedule.
- e. The auditors' report on compliance for the major federal award program for the Family and Children's Center Counseling and Development Services, Inc. expresses an unqualified opinion on the major federal program.
- f. The program tested as a major program: Temporary Assistance for Needy Families – CFDA #93.558
- g. The threshold for distinguishing Types A and B programs was \$300,000.
- h. Family and Children's Center Counseling and Development Services, Inc. was determined to be a low-risk auditee.
- i. There was no audit finding required to be disclosed under OMB Circular A-133 Section 510(a).

2. Findings related to the financial statements which are required to be reported in accordance with GAGAS:

None

3. Findings and questioned costs for federal awards including audit findings as defined in OMB Circular A-133 Section 510(a):

None

**FAMILY AND CHILDREN'S CENTER
COUNSELING AND DEVELOPMENT SERVICES, INC.**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2007

Family and Children's Center Counseling and Development Services, Inc. did not have any prior year audit findings.