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October 17, 2011

Board of Directors  
Northwest Family Services, Inc.  
5927 Columbia Ave.  
Hammond, IN 46320

We have reviewed the audit report prepared by Tunney & Associates, LTD., Independent Public Accountants, for the period January 1, 2008 to December 31, 2008. 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 Northwest Family Services, Inc., as of December 31, 2008, 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

**NORTHWEST FAMILY SERVICES, INC.**

*35-1146228*

**INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2008**

# **NORTHWEST FAMILY SERVICES, INC.**

Audited Financial Statements

December 31, 2008

Prepared by

**Tunney & Associates, Ltd.**

*Certified Public Accountants*

**8000 W. 159th St., Ste. 2 S**

**Orland Park, IL 60462**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
NORTHWEST FAMILY SERVICES, INC.  
5927 Columbia Avenue  
Hammond, IN 46320

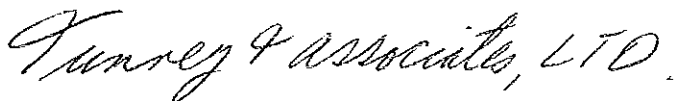
We have audited the accompanying Statement of Financial Position of NORTHWEST FAMILY SERVICES, INC. at December 31, 2008 and the related Statements of Activities, Cash Flows and Functional Expenses for the year then ended. These financial statements are the responsibility of the association's management and board of directors. 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 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 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 NORTHWEST FAMILY SERVICES, INC. at December 31, 2008 and changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have issued our report dated August 28, 2009, on our consideration of NORTHWEST FAMILY SERVICES, INC.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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.



Tunney & Associates, Ltd.  
Orland Park, IL  
August 28, 2009

**NORTHWEST FAMILY SERVICES, INC.**  
Statement of Financial Position  
December 31, 2008

ASSETS

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Current Assets			
Cash	\$ 128,843	\$ -	\$ 128,843
Certificates of deposit	275,348		275,348
Day care fee receivables	75,522	-	75,522
Receivable from State and Local Agencies for Federal Block Grants	-	-	-
for WIC	383,849	-	383,849
Security rent deposit	<u>51,804</u>	<u>-</u>	<u>51,804</u>
 Total Current Assets	 <u>915,367</u>	 <u>-</u>	 <u>915,367</u>
 Furniture and equipment	 287,858	 -	 287,858
Less: accumulated depreciation	<u>230,404</u>	<u>-</u>	<u>230,404</u>
 Net furniture and equipment	 <u>57,454</u>	 <u>-</u>	 <u>57,454</u>
 Total Assets	 <u>\$ 972,821</u>	 <u>\$ -</u>	 <u>\$ 972,821</u>

LIABILITIES AND NET ASSETS

Current Liabilities			
Accounts payable	\$ 1,930	\$ -	\$ 1,930
Accrued payroll and deductions	<u>130,620</u>	<u>-</u>	<u>130,620</u>
 Total Current Liabilities	 <u>132,550</u>	 <u>-</u>	 <u>132,550</u>
 Net Assets	 <u>840,271</u>	 <u>-</u>	 <u>840,271</u>
 Total Liabilities and Net Assets	 <u>\$ 972,821</u>	 <u>\$ -</u>	 <u>\$ 972,821</u>

The accompanying independent auditor's report and notes to the financial statements  
are an integral part of these financial statements.

NORTHWEST FAMILY SERVICES, INC.

Statement of Activities

For the Year Ended December 31, 2008

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public Support and Revenue			
Public Support			
Contributions	\$ 7,524	\$ -	\$ 7,524
WIC Program Grant	-	2,175,709	2,175,709
Child Care Food Program Grant	-	167,957	167,957
City of Hammond CDBG Grants	-	15,000	15,000
Special events net of expenses of \$3,855	1,951	-	1,951
Lake Area United Way allocation	<u>64,998</u>	<u>-</u>	<u>64,998</u>
 Total Public Support	 <u>74,473</u>	 <u>2,358,666</u>	 <u>2,433,139</u>
Revenue			
Program service fees	1,352,177	-	1,352,177
Sales to the public	1,965	-	1,965
Interest	<u>14,544</u>	<u>-</u>	<u>14,544</u>
 Total Revenue	 <u>1,368,686</u>	 <u>-</u>	 <u>1,368,686</u>
 Net Assets Released from Restrictions	 <u>2,358,666</u>	 <u>(2,358,666)</u>	 <u>-</u>
 Total Public Support and Revenue	 <u>3,801,825</u>	 <u>-</u>	 <u>3,801,825</u>
Expenses			
Program Services			
Day care	1,594,371	-	1,594,371
WIC	2,159,156	-	2,159,156
Community services	<u>17,742</u>	<u>-</u>	<u>17,742</u>
Total Program Services	3,771,269	-	3,771,269
Supporting Services			
Management and general	<u>7,958</u>	<u>-</u>	<u>7,958</u>
 Total Expenses	 <u>3,779,227</u>	 <u>-</u>	 <u>3,779,227</u>
Excess (deficit) of Public Support and Revenue over Expenses	22,598	-	22,598
 Net Assets at Beginning of Year	 <u>817,673</u>	 <u>-</u>	 <u>817,673</u>
 Net Assets at End of Year	 <u>\$ 840,271</u>	 <u>\$ -</u>	 <u>\$ 840,271</u>

The accompanying independent auditor's report and notes to the financial statements are an integral part of these financial statements.

**NORTHWEST FAMILY SERVICES, INC.**

Statement of Cash Flows  
For the Year Ended December 31, 2008

	<u>Total</u>
Cash flows from operating activities	
Cash received from contributions	\$ 7,524
Cash received from United Way agencies	64,998
Cash received for services from:	
Clients	1,396,406
Government Agencies	2,018,686
Cash from Government Grants	15,000
	18,460
Cash paid to employees and suppliers	<u>(3,756,492)</u>
Net cash provided by operating activities	<u>(235,418)</u>
Cash flows from investing activities	
Cash for purchase of Certificates of Deposit	42,955
Cash used to purchase equipment	<u>(18,118)</u>
Net cash provided by investing activities	<u>24,836</u>
Cash flows from financing activities	
Cash used to retire debt	<u>-</u>
Net cash used by financing activities	<u>-</u>
Net (decrease) in cash and cash equivalents	(210,581)
Cash and cash equivalents at beginning of year	<u>339,424</u>
Cash and cash equivalents at end of year	<u>\$ 128,843</u>
Reconciliation of excess public support and revenue over expenses to net cash provided by operations	
Excess of public support and revenue	\$ 22,598
Adjustments to reconcile excess support and revenue over expenses to net cash provided by operating activities:	
Depreciation	17,057
Program receivables	(280,751)
Accounts payable	(3,582)
Accrued payroll and withholding	(2,740)
Security deposit	12,000
Deferred revenue	<u>-</u>
Net cash provided by operations	<u>\$ (235,418)</u>

The accompanying independent auditor's report and notes to the financial statements  
are an integral part of these financial statements.

**NORTHWEST FAMILY SERVICES, INC.**  
Statement of Functional Expenses  
For the Year Ended December 31, 2008

	Program Services			Total Programs	Management and General	Total Expenses
	Child Care	WIC	Community Services			
Salaries and wages	\$ 857,309	\$ 1,350,562	\$ -	\$ 2,207,871	\$ 184,725	\$ 2,392,596
Employee benefits	88,559	185,492	-	274,051	31,440	305,491
Payroll taxes	68,303	105,037	-	173,340	13,179	186,519
<b>Total Salaries and Related Expenses</b>	<b>1,014,171</b>	<b>1,641,091</b>	<b>-</b>	<b>2,655,262</b>	<b>229,344</b>	<b>2,884,606</b>
Contracted services	8,830	15,132	521	24,483	4,878	29,361
Supplies (including food)	104,901	81,564	3,608	190,073	4,308	194,381
Telephone	813	24,143	-	24,956	2,406	27,362
Postage	3	579	-	582	892	1,474
Occupancy	251,183	248,238	2,646	502,067	22,413	524,480
Printing	7,878	13,034	-	20,912	31	20,943
Local transportation	1,215	5,506	940	7,661	1,157	8,818
Training	-	-	-	-	-	-
Subscriptions & publications	35	-	-	35	-	35
Organization dues	246	535	5	786	7,563	8,349
Equipment expenses	4,979	5,888	-	10,867	251	11,118
Miscellaneous	20,422	25,494	273	46,189	5,054	51,243
<b>Total expenses before depreciation</b>	<b>1,414,676</b>	<b>2,061,204</b>	<b>7,993</b>	<b>3,483,873</b>	<b>278,297</b>	<b>3,762,170</b>
Depreciation expense	1,248	15,452	367	17,057	-	17,057
Subtotal expenses	1,415,924	2,076,656	8,350	3,500,930	278,297	3,779,227
Allocation of Man. & Gen. Expenses	178,447	82,500	9,392	270,339	(270,339)	-
<b>Total Expenses</b>	<b>\$ 1,594,371</b>	<b>\$ 2,159,156</b>	<b>\$ 17,742</b>	<b>\$ 3,771,269</b>	<b>\$ 7,958</b>	<b>\$ 3,779,227</b>

The accompanying independent auditor's report and notes to the financial statements are an integral part of these financial statements.

**NORTHWEST FAMILY SERVICES, INC.**  
Notes to the Financial Statements  
December 31, 2008

Note 1. Operations of NORTHWEST FAMILY SERVICES, INC.

The NORTHWEST FAMILY SERVICES, INC. (NFS) changed it's name from Hammond Community Center, Inc. The center operates programs in the areas of day care, nutrition for women, infants and children (WIC), and a food pantry.

Note 2. Summary of significant accounting policies.

NORTHWEST FAMILY SERVICES, INC. is a not-for-profit Corporation organized in the State of Indiana. The agency is recognized as exempt from taxation by the Internal Revenue Code under Section 501(c)(3).

Cash and cash equivalents are cash on hand and on deposit in banks with original maturity of three months or less. At December 31, 2008, cash deposits in financial institutions in excess of the amounts insured by the Federal Depository Insurance Corporation were in the amount of \$154,191.

The Organization follows the provisions of Financial Accounting Standards (FAS) Board Statement Nos. 116 "Accounting for Contributions Received and Contributions Made" and FAS 117 "Financial Statements of Not-for-Profit Organizations."

FAS 116 requires that contributions received, including unconditional pledges to give, are recognized as revenues in the period the pledges to give are received at their fair values. The statement further requires the Organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets based on the intent of the donor.

FAS 117 requires reporting amounts for the Organization's total assets, liabilities, and net assets in a statement of financial position; reporting the change in an organization's net assets in a statement of activities; and reporting the change in its cash and cash equivalents in a statement of cash flows. The statement also requires classification of an organization's net assets and its revenues, expenses, gains and losses based on the existence or absence of donor imposed restrictions. It requires that the amounts for each of the three classes of net assets: permanently restricted, temporarily restricted, and unrestricted, be displayed in a statement of financial position and that the amounts of change in each of those classes of net assets be displayed in a statement of activities. Criteria for classification are:

Assets and liabilities created or disposed of through the normal course of its operations are categorized as unrestricted.

Assets donated to be used within a specified period of time or for a specific purpose are categorized as temporarily restricted.

Assets donated for the purpose of providing a funding source for operations or a restricted purpose, but whose principal must remain intact are categorized as permanently restricted.

When restrictions are met by expenditures and then reimbursed no net assets will be created. Northwest Family Services, Inc. had no permanently restricted assets at December 31, 2008

An allowance is accrued for accounts receivable that are considered doubtful for collection. All day care operations are in Lake Co. Indiana. The WIC program includes counties in Northwest Indiana. There is no significant credit risk.

## NORTHWEST FAMILY SERVICES, INC.

### Notes to the Financial Statements

December 31, 2008

#### Note 2. Summary of significant accounting policies. continued.

Fixed assets of more than \$500 are valued at cost or fair market value at time of contribution and are depreciated by the straight-line method over their estimated useful lives.

These statements have been prepared on the accrual basis of accounting. Expenditures for rent have been deferred to the year when the expense will occur and expenses incurred but not paid have been accrued as accounts payable.

Northwest Family Services, Inc. has received donated services and materials for their food pantry for which no value can be determined for inclusion in these financial statements.

The preparation of financial statements in conformity with 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.

#### Note 3. Investments.

As of December 31, 2008, all investments were in Certificates of Deposit with original maturities of one year. All are valued at original cost plus accrued interest.

#### Note 4. Contract Revenue Receivable.

The contract with the Indiana State Board of Health for Women, Infants, and Children (WIC) provides that payments under the contract will be on a reimbursement basis. For the contract year ending September 30, 2009, the agency had expended \$273,193 more than was reimbursed (Receivable from WIC) under the contract at December 31, 2008. For the contract year ended September 30, 2008, \$2,111,378 was expended and received under the contract.

#### Note 5. Contingencies.

Compensated absences, such as vacations, holiday pay, or sick days have not been accrued because the amount cannot be reasonably estimated.

The agency offers a contributory tax deferred retirement plan 403(b) to nearly all employees. In addition to employee contributions, Northwest Family Services, Inc. will determine, on an annual basis, to make contributions within the range of 0% to 7% of the eligible employees' gross compensation as of the end of the plan year, September 30. The contribution for the plan year ended September 30, 2008 was \$85,414.26. At December 31, 2008, there is no un-funded pension cost.

#### Note 6. Lease commitments.

The agency has a lease for space with the Community Center Development Corporation until December 31, 2009 unless extended. The lease requires a base rent and a portion of the common area expenses (CAM). The base rent was fixed through December 31, 2004 at \$17,145.20 per month. Every five years thereafter the monthly rent will vary based on changes in the consumer price index. The minimum lease commitments for the next five years are as follows:

NORTHWEST FAMILY SERVICES, INC.

Notes to the Financial Statements

December 31, 2008

Note 6. Lease commitments continued.

For the Community Center Development Corporation:

2009	\$229,547 plus estimated CAM of \$69,922
2010	\$229,547 plus estimated CAM of \$69,922
2011	\$0
2012	\$0

In addition to the above real estate lease, WIC leases clinic and office space at fourteen locations within the counties served. Most of these leases are annual lease commitments with renewals each year. Of the multiyear leases, two leases are for two years and three leases are for five years. The minimum lease commitments for these leases are as follows:

For 2008 total of all leases annual and multiyear is \$145,007.

For 2009 the multi year leases commitment at this time is \$91,502.

For the years 2010 through 2012 the multi year lease commitment at this time is \$81,102.

The WIC program has also entered into an agreement to lease warehouse space for the next four years. The lease required rent in advance of \$60,000 for four years ending September 30, 2011. At December 31, 2008 the amount of prepaid rent was \$45,000.

In addition to the real estate lease commitments above, Northwest Family Services, Inc. leases certain office equipment with minimum required lease payments of \$ 3,912 per year for each of the next four years.

Note 7. Line of Credit.

The agency has a line of credit with First Financial Bank NA, for \$100,000 dated January 15, 2008. The line of credit requires monthly interest payments of .5% above the Bank Defined Prime Rate and principal paid at maturity January 15, 2009. At December 31, 2008 there was a zero balance on this line of credit.

**NORTHWEST FAMILY SERVICES, INC.**  
 Schedule of Expenditures of Federal Awards  
 December 31, 2008

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Expended</u>
Major Program:		
Food and Nutrition Service, U. S. Department of Agriculture:		
Indiana Special Supplemental Food Program for Women, Infants and Children:		
Expenditures for contract year ended September 30, 2008	10.557	\$ 1,739,541
Expenditures for contract year ended September 30, 2009		488,260
Non-major Programs:		
Child Care		
U. S. Department of Agriculture and Indiana Department of Education Child Care Food Program, Contract year ended September 30, 2008, the amount expended is for the calendar year 2008.	93.667	169,937
Other Governmental Assistance:		
U. S. Department of Housing and Urban Development: City of Hammond, Department of Planning and Development Community Development Block Grants		
		<u>30,000</u>
Total Federal Award Expenditures		<u>\$ 2,427,738</u>

Notes to Schedule of Expenditures of Federal Awards

Significant accounting policies:

The schedule of expenditures of federal awards is a summary of the cash activity of the organization's federal award programs. The schedule is prepared on the cash basis of accounting which is inconsistent with the financial statements which are prepared in accordance with GAAP (accrual basis).

The accompanying independent auditor's report and notes to the financial statements are an integral part of these financial statements.

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors  
NORTHWEST FAMILY SERVICES, INC.  
5927 Columbia Avenue  
Hammond, IN 46320

We have audited the financial statements of NORTHWEST FAMILY SERVICES, INC., as of and for the year ended December 31, 2008, and have issued our report thereon dated August 28, 2009. 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.

Compliance

As part of obtaining reasonable assurance about whether NORTHWEST FAMILY SERVICES, INC. financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered NORTHWEST FAMILY SERVICES, INC.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the board of directors, management, federal awarding agencies, pass-through entities and the State Board of Accounts. However, this report is a matter of public record and its distribution is not limited.



Tunney & Associates, Ltd.  
August 28, 2009

Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over  
Compliance in Accordance With OMB Circular A-133

Board of Directors  
NORTHWEST FAMILY SERVICES, INC.  
5927 Columbia Avenue  
Hammond, IN 46320

We have audited the compliance of NORTHWEST FAMILY 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 each of its major federal programs for the year ended December 31, 2008. NORTHWEST FAMILY SERVICES, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of NORTHWEST FAMILY SERVICES, INC.'s management. Our responsibility is to express an opinion on NORTHWEST FAMILY 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 material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about NORTHWEST FAMILY 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 on NORTHWEST FAMILY SERVICES, INC.'s compliance with those requirements.

In our opinion, NORTHWEST FAMILY 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, 2008.

Internal Control Over Compliance

The management of NORTHWEST FAMILY 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 NORTHWEST FAMILY 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

**Report on Compliance, Continued:**

Our consideration of the internal controls over compliance would not necessarily disclose all matters in the internal controls that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. This report is intended for the information of the board of directors, management, federal awarding agencies, pass-through entities and the State Board of Accounts. However, this report is a matter of public record and its distribution is not limited.

*Tunney & Associates, LTD.*

Tunney & Associates, Ltd.

August 28, 2009

**NORTHWEST FAMILY SERVICES, INC.**  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2008

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the (general purpose) financial statements of NORTHWEST FAMILY SERVICES, INC.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government auditing Standards.
3. No instances of noncompliance material to the financial statements of NORTHWEST FAMILY SERVICES, Inc. were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Independent Auditor's Report on Compliance With Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance With OMB Circular a-133.
5. The auditor's report on compliance for the major federal award program for NORTHWEST FAMILY SERVICES, INC. expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award program for NORTHWEST FAMILY SERVICES, INC.
7. The program tested as a major program was: U. S. Department of Agriculture, WIC, CFDA No. 10.557.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The NORTHWEST FAMILY SERVICES, Inc. was determined to be a low risk auditee.

B. Findings- Financial Statement Audit

None

C. Findings and Questioned Costs-Major Award Programs Audit

None

