



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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November 9, 2011

Board of Directors  
1st Kids, Inc.  
11045 Broadway, Ste. F.  
Crown Point, IN 46307

We have reviewed the audit report prepared by L.M. Henderson & Company, LLP, Independent Public Accountants, for the period April 1, 2008 to March 31, 2009. 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 1st Kids, Inc., as of March 31, 2009, 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

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**1ST KIDS, INC.**

**Financial Statements**  
**Year Ended March 31, 2009**

**1ST KIDS, INC.**

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# L.M. Henderson & Company, LLP

"Serving Our Clients Since 1948"

CERTIFIED PUBLIC ACCOUNTANTS

William J. Blaser  
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## Independent Auditor's Report

To the Board of Directors of  
1st Kids, Inc.  
Crown Point, Indiana

We have audited the accompanying statement of financial position of 1st Kids, Inc. (an Indiana nonprofit corporation) as of March 31, 2009, and the related statements of activities and change in net assets, cash flows, and functional expenses for the year 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 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 the 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 1st Kids, Inc. as of March 31, 2009, and the changes in its net assets and its cash flows and functional expenses 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 also issued our report dated October 15, 2009 on our consideration of 1st Kids, Inc.'s internal control over financial reporting and on 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 important for assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of 1st Kids, 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.

*L.M. Henderson & Company, LLP*

Certified Public Accountants  
October 15, 2009

1ST KIDS, INC.Statement of Financial Position  
at March 31, 2009ASSETSCURRENT ASSETS:

Cash and cash equivalents - Exhibit C	\$ 3,062
Grants receivable - Note 2	337,953
Prepaid expense	97,861
	<hr/>
Total current assets	438,876
	<hr/>

PROPERTY AND EQUIPMENT:

Furniture and fixtures	129,546
Less: Accumulated depreciation	67,177
	<hr/>
Total property and equipment	62,369
	<hr/>
	<u>\$ 501,245</u>

LIABILITIES AND NET ASSETSCURRENT LIABILITIES:

Checks written in excess of available cash balance	\$ 20,293
Accounts payable	34,303
Accrued payroll expenses	233,811
	<hr/>
Total current liabilities	288,407
	<hr/>

NET ASSETS:

Unrestricted - Exhibit B	212,838
	<hr/>
Total net assets	212,838
	<hr/>
	<u>\$ 501,245</u>

See Notes to Financial Statements.

1ST KIDS, INC.Statement of Activities and Change in Net Assets  
Year Ended March 31, 2009REVENUE:

System Point of Entry grants	\$ 2,623,911
First Steps System Development grant	279,979
Quality assurance review and monitoring contract	67,601
Other revenue	<u>1,892</u>
Total revenue	<u>2,973,383</u>

EXPENSES:

Program services	2,948,546
Management and general	<u>1,611</u>
Total expense	<u>2,950,157</u>

OTHER INCOME (EXPENSE):

Conference income	21,965
Conference expense	<u>(35,848)</u>
Total other income (expense)	<u>(13,883)</u>

CHANGE IN NET ASSETS

9,343

NET ASSETS:

Net assets, beginning of year, as previously reported	162,940
Prior-period adjustment - Note 9	<u>40,555</u>
Net assets, beginning of year, as restated	<u>203,495</u>
Balance, end of year - Exhibit A	<u>\$ 212,838</u>

1ST KIDS, INC.Statement of Cash Flows  
Year Ended March 31, 2009CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 9,343
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	19,452
Loss on disposition of assets	937
Prior period adjustment	40,555
Changes in assets and liabilities	
Increase in grants receivable	(182,080)
Increase in prepaid expense	(57,741)
Increase in checks written in excess of available funds	20,293
Increase in accounts payable	19,995
Increase in accrued payroll expenses	147,354
Total adjustments	<u>8,765</u>
Net cash provided by operating activities	<u>18,108</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of equipment	(16,168)
Net cash used in investing activities	<u>(16,168)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Payments on line of credit	(47,000)
Net cash used in financing activities	<u>(47,000)</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS

(45,060)

CASH AND CASH EQUIVALENTS:

Beginning of year	<u>48,122</u>
End of year - Exhibit A	<u>\$ 3,062</u>

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:

Cash paid during the year for interest	\$ 760
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See Notes to Financial Statements.

**1ST KIDS, INC.**

**Statement of Functional Expenses**  
**Year Ended March 31, 2009**

	System Point of Entry	Program Services				Total Functional Expenses
		First Steps System Development	Quality Assurance Review/Monitoring	Program Services	Management and General	
Salaries	\$ 1,853,626	\$ 112,662	\$ 44,400	\$ 2,010,688	\$ -	\$ 2,010,688
Payroll taxes and fringe benefits	313,187	62,702	-	375,889	-	375,889
Professional fees and contract services	68,979	22,959	7,447	99,385	-	99,385
Supplies	83,332	10,228	14	93,574	-	93,574
Postage, shipping and delivery	19,929	6,541	-	26,470	-	26,470
Telephone	38,773	6,449	9	45,231	-	45,231
Occupancy	77,176	47,723	-	124,899	-	124,899
Insurance	11,685	3,896	-	15,581	-	15,581
Travel	118,052	4,793	13,595	136,440	-	136,440
Interest expense	-	-	-	-	760	760
Depreciation	13,643	4,701	1,108	19,452	-	19,452
Loss on disposition of assets	937	-	-	937	-	937
Miscellaneous	-	-	-	-	851	851
<b>Total expenses</b>	<b>\$ 2,599,319</b>	<b>\$ 282,654</b>	<b>\$ 66,573</b>	<b>\$ 2,948,546</b>	<b>\$ 1,611</b>	<b>\$ 2,950,157</b>

See Notes to Financial Statements.

**1ST KIDS, INC.**

**Notes to Financial Statements**

**March 31, 2009**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Significant accounting policies followed by 1st Kids, Inc. (the Organization) are listed below:

(a) The Organization is the point of entry for the State of Indiana's First Steps program. During 2005, the Organization changed its name from Beyond Play Incorporated to 1st Kids, Inc. The program is designed to provide needed early intervention services to infants and toddlers, age's birth to three years and their families. The Organization informs individuals of the appropriate programs available. The referred services include occupational, physical and speech therapy, social services, health services, home visits, and transportation. The State of Indiana, through funding provided by the Federal Government, is the principal funding source of the Organization. Effective April 1, 2008, the operations under Cluster B are now being reported under 1<sup>st</sup> Kids, Inc. Cluster A includes the following Indiana counties: Lake, LaPorte, Newton, and Jasper. Cluster B includes the following Indiana counties: DeKalb, Elkhart, LaGrange, Noble, St. Joseph, Steuben, and Whitley.

(b) The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. There are no temporarily restricted net assets as of March 31, 2009.

Permanently restricted net assets - Net assets subject to donor imposed stipulations that may be retained and invested permanently by the Organization. There are no permanently restricted net assets as of March 31, 2009.

The Organization records contributions whose restrictions are met in the same period as unrestricted.

(c) All items of assets are shown at cost.

(d) Depreciation is computed using both straight-line and accelerated methods over the estimated useful lives of the respective assets. For the year ended March 31, 2009, depreciation expense was \$19,452.

(e) Donated materials are reflected in the accompanying financial statements at their estimated values at date of receipt. Donated services performed by individuals that are engaged in a business that normally provides that service for a profit have been recorded based on the amounts the business normally charges for that service. No amounts have been reflected in the financial statements for donated services for which no objective basis is available to measure their value; however, a substantial number of volunteers have donated significant amounts of their time in the Organization's program services.

(f) For purposes of the statement of cash flows, all highly liquid debt instruments purchased with a maturity of three months or less are considered to be cash equivalents.

**1ST KIDS, INC.**

**Notes to Financial Statements**

**March 31, 2009**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

- (g) At certain times during the year, the Organization maintained cash deposits in excess of the Federal Deposit Insurance Corporation (FDIC) insured limits. Effective October 2008, the FDIC insured limit was increased from \$100,000 to \$250,000, which also provided for unlimited coverage on non-interest bearing transaction accounts, until December 31, 2013.
- (h) 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.
- (i) Management considers all grants receivable as of March 31, 2009 to be fully collectible. Accordingly, an allowance for doubtful accounts was not necessary at March 31, 2009.
- (j) Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

**Note 2: GRANTS RECEIVABLE:**

A major funding source for the Organization is the Indiana Family and Social Services Administration (FSSA). For the year ended March 31, 2009 over ninety-nine percent of its revenues were received from the FSSA. At March 31, 2009, the grants receivable consisted of:

	<u>March 31,</u> <u>2009</u>
System Point of Entry Grant	\$ 288,997
First Steps System Development Grant	34,502
Quality Assurance Review and Monitoring Contract	14,454
Total	<u>\$ 337,953</u>

**Note 3: LEASE COMMITMENT:**

The Organization leases office spaces and a copier from unrelated parties. Rent expense for the three operating leases for the year ended March 31, 2009 totaled \$124,899.

Future minimum lease payments under operating leases are as follows as of March 31, 2009:

	<u>Totals</u>
2010	\$ 121,209
2011	129,017
2012	129,979
2013	89,393
2014	94,977
	<u>\$ 564,575</u>

**1ST KIDS, INC.**

**Notes to Financial Statements**  
**March 31, 2009**

Note 4: **LINE OF CREDIT:**

The organization has a line of credit available with Centier Bank requiring monthly installments of interest at prime plus 1.00% due February 5, 2010, secured by all assets. There is no outstanding balance as of March 31, 2009.

Note 5: **SIGNIFICANT FUNDING SOURCE:**

The Organization received approximately 99% of its revenue from federally funded programs.

Note 6: **FUNCTIONAL EXPENSES:**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Note 7: **TAX STATUS:**

The Organization has been determined by the Internal Revenue Service to be tax exempt under Section 501(c)(3) of the Internal Revenue Code. As a result, contributions made to the Organization qualify as charitable deductions as described in Section 170(c) of the Code. The Organization has been classified as an organization that is not a private foundation under Section 509(a) of the Code.

Note 8: **RETIREMENT PLAN:**

1<sup>st</sup> Kids, Inc. has a Tax Deferred Annuity Plan for those employees who meet the eligibility requirements of the Plan.

Note 9: **PRIOR-PERIOD ADJUSTMENT:**

The Organization's net assets at March 31, 2008 have been restated to correct an error in calculating prepaid expenses. The effect of the restatement was an increase to net assets by \$40,555.

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**1ST KIDS, INC.**

**Federal Financial Assistance**  
**For the Year Ended March 31, 2009**

CERTIFIED PUBLIC ACCOUNTANTS

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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

1st Kids, Inc.  
11045 Broadway Avenue, Suite F  
Crown Point, Indiana 46307

We have audited the financial statements of 1st Kids, Inc. as of and for the year ended March 31, 2009, and have issued our report thereon dated October 15, 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered 1st Kids, 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 the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organizations 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 a 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 1st Kids, Inc.'s financial statements are free of material misstatements, 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 test 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, Board of Directors, others within the Organization, and 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.

L.M. Henderson & Company, LLP  
Certified Public Accountants

October 15, 2009

CERTIFIED PUBLIC ACCOUNTANTS

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

1st Kids, Inc.  
11045 Broadway Avenue, Suite F  
Crown Point, Indiana 46307

Compliance

We have audited the compliance of 1st Kids, 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 March 31, 2009. 1<sup>st</sup> Kids, 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 1<sup>st</sup> Kids, Inc.'s management. Our responsibility is to express an opinion on 1<sup>st</sup> Kids 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 1<sup>st</sup> Kid's, 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 1<sup>st</sup> Kids, Inc.'s compliance with those requirements.

In our opinion, 1st Kids, 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 March 31, 2009.

Internal Control over Compliance

The management of 1st Kids, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered 1<sup>st</sup> Kids, Inc.'s internal control over compliance with the 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 1<sup>st</sup> Kids, Inc.'s internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below.

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 affects 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 material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of Directors, others within the Organization, and 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.

*L.M. Henderson & Company, LLP*  
Certified Public Accountants

October 15, 2009

**1ST KIDS, INC.**

**Schedule of Expenditures of Federal Awards**  
**For the Year Ended March 31, 2009**

<u>Federal Grantor/Pass Through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass Through Number</u>	<u>Federal Expenditures</u>
Department of Education Indiana Family & Social Services Administration Grants for Infants and Families with Disabilities	84.181	45-06-FS-1153	
System Point of Entry (SPOE) First Steps System Development			\$ 2,623,911 <u>279,979</u>
Total Expenditures of Federal Awards			<u>\$ 2,903,890</u>

Note 1: This schedule of expenditures of federal awards includes the federal grant activity of 1st Kids, Inc. 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*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: There were no noncash assistance, insurance or loan guarantees outstanding for the year ended March 31, 2009

1ST KIDS, INC.

Schedule of Findings and Questioned Costs  
For the Year Ended March 31, 2009

Section I - Summary of Auditor's Results

Financial Statements

The auditor's report expresses an unqualified opinion on the general-purpose financial statements of 1st Kids, Inc.

No material weaknesses were identified in the internal controls over financial reporting.

No significant deficiencies were identified in the internal controls over financial reporting.

No instances of noncompliance material to the financial statements of 1st Kids, Inc. were disclosed during the audit.

Federal Awards

No material weaknesses were identified in the internal controls over major programs.

No significant deficiencies were identified in the internal controls over major programs.

The auditor's report on compliance for major programs expresses an unqualified opinion.

Audit findings that are required to be reported in accordance with section 510(a) of Circular A-133 are reported in this schedule.

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.181	Grants for Infants and Families With Disabilities
Dollar Threshold used to distinguish Between type A and type B programs:	\$ 300,000

The auditee qualified as a low-risk auditee.

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

**1ST KIDS, INC.**

**Schedule of Prior Year Findings**  
**March 31, 2009**

**Section I - Financial Statement Findings**

None

**Section II - Federal Award Findings and Questioned Costs**

None

1ST KIDS, INC.

Corrective Action Plan  
March 31, 2009

Section I - Financial Statement Findings

None

Section II - Federal Award Findings and Questioned Costs

None