

**CHILD GUIDANCE CENTER, INC.
AND CHILD GUIDANCE FOUNDATION, INC.**

CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2010 and 2009

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.

TABLE OF CONTENTS

Independent Auditors' Report	1
Consolidated Statements of Financial Position	3
Consolidated Statements of Activities	4
Consolidated Statements of Cash Flows	5
Consolidated Statements of Functional Expenses	6
Notes to Consolidated Financial Statements	10
 Supplemental Financial 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	17
Report on Compliance with Requirements Applicable to Each Major Federal Program and State Projects and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Chapter 10.650	19
Schedule of Expenditures of Federal Awards and State Financial Assistance	21
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance	22
Schedule of Findings and Questioned Costs Federal Programs and State Projects	23
Schedule of City of Jacksonville Public Service Grants	25



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Child Guidance Center, Inc.
and Child Guidance Foundation, Inc.

We have audited the accompanying consolidated statements of financial position of Child Guidance Center, Inc. and Child Guidance Foundation, Inc. (nonprofit organizations) as of June 30, 2010 and 2009, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on the consolidated 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 consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated 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 audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Child Guidance Center, Inc. and Child Guidance Foundation, Inc. as of June 30, 2010 and 2009, 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 our report dated October 11, 2010, on our consideration of Child Guidance Center, Inc. and Child Guidance Foundation, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 read in conjunction with this report in considering the results of our audit.

To the Board of Directors
Child Guidance Center, Inc. and Child Guidance Foundation, Inc.
Page Two

Our audits were performed for the purpose of forming an opinion on the basic consolidated financial statements of Child Guidance Center, Inc. and Child Guidance Foundation, Inc., taken as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance 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*," by Section 215.97, Florida Statutes, Florida Single Audit Act, and by Chapter 10.650, Rules of the Auditor General, and are not a required part of the basic consolidated financial statements. The accompanying schedule of City of Jacksonville public service grants is also presented for purposes of additional analysis as required by the City of Jacksonville, and is not a required part of the basic consolidated financial statements of Child Guidance Center, Inc. and Child Guidance Foundation, Inc. Such information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.

Magers & Associates, LLC

Magers & Associates, LLC
Certified Public Accountants
Orange Park, Florida
October 11, 2010

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
June 30, 2010 and 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,619,808	\$ 1,743,103
Accounts receivable	280,195	217,314
Grants and contracts receivable	524,888	368,525
Prepaid expenses and other current assets	<u>148,490</u>	<u>214,270</u>
TOTAL CURRENT ASSETS	<u>2,573,381</u>	<u>2,543,212</u>
PROPERTY AND EQUIPMENT, NET	<u>1,702,644</u>	<u>1,019,197</u>
OTHER ASSETS		
Investments in joint ventures	33,050	13,050
Long-term investments	-	77,407
Unamortized loan costs	<u>2,921</u>	<u>7,228</u>
TOTAL OTHER ASSETS	<u>35,971</u>	<u>97,685</u>
TOTAL ASSETS	<u>\$ 4,311,996</u>	<u>\$ 3,660,094</u>
 <u>LIABILITIES AND NET ASSETS</u> 		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 361,745	\$ 471,670
Accrued compensated absences	228,396	206,146
Estimated third party settlements	143,040	500,000
Current portion of notes payable	26,083	156,030
Deferred revenue	<u>6,976</u>	<u>11,562</u>
TOTAL CURRENT LIABILITIES	<u>766,240</u>	<u>1,345,408</u>
Notes payable - long term	<u>527,463</u>	<u>53,412</u>
TOTAL LIABILITIES	<u>1,293,703</u>	<u>1,398,820</u>
NET ASSETS		
Temporarily restricted	-	76,689
Unrestricted	<u>3,018,293</u>	<u>2,184,585</u>
TOTAL NET ASSETS	<u>3,018,293</u>	<u>2,261,274</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,311,996</u>	<u>\$ 3,660,094</u>

See accompanying notes to financial statements.

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
CONSOLIDATED STATEMENTS OF ACTIVITIES
Years Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<u>UNRESTRICTED NET ASSETS</u>		
Public support:		
Department of Children and Families	\$ 791,766	\$ 833,184
Jacksonville Children's Commission	920,661	733,693
Family Support Services of North Florida, Inc.	880,843	820,642
United Way of Northeast Florida	327,251	365,336
Contributions	<u>248,979</u>	<u>209,154</u>
Total unrestricted public support	<u>3,169,500</u>	<u>2,962,009</u>
Revenues:		
Medicaid	3,335,728	2,793,704
Program Services	2,281,731	1,802,535
Client and other third party fees	75,403	67,948
Interest	4,612	8,912
Miscellaneous	<u>20,931</u>	<u>6,519</u>
Total revenues	<u>5,718,405</u>	<u>4,679,618</u>
Change in estimate of third party settlements	356,960	-
Net assets released from restrictions	<u>76,798</u>	<u>-</u>
Total unrestricted public support and revenues	<u>9,321,663</u>	<u>7,641,627</u>
Expenses		
In home/On site	3,163,535	2,235,517
Intervention	1,324,304	963,978
Outpatient	1,917,292	1,456,774
Title XXI	253,154	155,983
Case Management	991,146	724,387
Outpatient Medical	594,936	388,339
Supporting/Administrative	53,654	1,327,914
Fund Raising	6,212	35,599
Child Guidance Foundation	<u>183,722</u>	<u>69,680</u>
Total expenses	<u>8,487,955</u>	<u>7,358,171</u>
INCREASE IN UNRESTRICTED NET ASSETS	<u>833,708</u>	<u>283,456</u>
TEMPORARILY RESTRICTED NET ASSETS		
Revenues		
Interest	109	353
Unrealized gain (loss) on investments	<u>-</u>	<u>(3,492)</u>
Total revenues	109	(3,139)
Restrictions satisfied by payments	<u>76,798</u>	<u>1,071</u>
(DECREASE) IN TEMPORARILY RESTRICTED ASSETS	<u>(76,689)</u>	<u>(4,210)</u>
INCREASE IN NET ASSETS	757,019	279,246
NET ASSETS, BEGINNING OF YEAR	<u>2,261,274</u>	<u>1,982,028</u>
NET ASSETS, END OF YEAR	<u>\$ 3,018,293</u>	<u>\$ 2,261,274</u>

See accompanying notes to financial statements.

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Cash flows from operating activities:		
Increase in net assets	\$ 757,019	\$ 279,246
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	112,015	89,799
Amortization	4,461	4,307
(Increase) decrease in operating assets:		
Accounts receivable	(62,881)	51,431
Grants and contracts receivable	(156,363)	238,959
Unamortized loan costs	4,304	-
Prepaid expenses and other current assets	65,780	(60,845)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	(109,925)	129,283
Accrued compensated absences	22,250	(11,313)
Unearned revenues	(4,586)	26,113
Change in estimate of third party settlements	(356,960)	-
	<hr/>	<hr/>
Net cash provided by operating activities:	275,114	746,981
	<hr/>	<hr/>
Cash flows used in investing activities:		
Long-term investments	77,407	3,492
Purchases of property and equipment	(799,920)	(183,081)
Other investments	(20,000)	-
	<hr/>	<hr/>
Net cash used in investing activities	(742,513)	(179,589)
	<hr/>	<hr/>
Cash flows used in financing activities:		
Loan proceeds	500,000	-
Principal payments on long-term debt	(155,896)	(69,150)
	<hr/>	<hr/>
Net cash provided (used) in financing activities	344,104	(69,150)
	<hr/>	<hr/>
Net increase (decrease) in cash and cash equivalents	(123,295)	498,241
Cash and cash equivalents at beginning of year	1,743,103	1,244,862
	<hr/>	<hr/>
Cash and cash equivalents at end of year	\$ 1,619,808	\$ 1,743,103
	<hr/>	<hr/>
Supplementary data:		
Cash paid for interest	\$ 4,729	\$ 28,422
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See accompanying notes to financial statements.

CHILD GUIDANCE CENTER, INC AND CHILD GUIDANCE FOUNDATION, INC.
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
For the Years Ended June 30, 2010 and 2009

	In Home/On Site		Intervention		Outpatient		Title XXI	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
PERSONNEL SERVICES:								
Salaries	\$1,805,479	\$1,571,483	\$602,904	\$581,121	\$1,108,768	\$978,633	\$59,337	\$60,044
Fringe benefits	459,142	379,468	150,404	127,196	273,858	225,256	13,665	14,913
TOTAL PERSONNEL	2,264,621	1,950,951	753,308	708,317	1,382,626	1,203,889	73,002	74,957
OTHER EXPENSES:								
Building occupancy	140,089	124,275	50,483	84,544	98,585	148,840	436	814
Professional services	360	38,059	-	948	1,020	795	-	679
Travel	51,311	41,744	30,494	23,046	7,051	5,040	862	794
Equipment costs	5,182	3,961	5,404	4,348	7,944	5,743	-	-
Contract services	16,457	10,268	9,399	11,026	21,020	18,911	203	214
Insurance	25,312	25,636	17,050	6,543	23,567	23,708	613	531
Interest	-	-	-	-	-	-	-	-
Operating supplies and expenses	112,688	40,623	238,432	125,206	55,628	49,848	102,266	77,994
TOTAL OTHER EXPENSES	351,399	284,566	351,262	255,661	214,815	252,885	104,380	81,026
TOTAL PERSONNEL & EXPENSES	2,616,020	2,235,517	1,104,570	963,978	1,597,441	1,456,774	177,382	155,983
DISTRIBUTED COSTS:								
Administrative and clinical support	547,515	455,675	219,734	203,480	319,851	271,809	75,772	70,752
TOTAL PROGRAM COSTS	\$ 3,163,535	\$ 2,691,192	\$ 1,324,304	\$ 1,167,458	\$ 1,917,292	\$ 1,728,583	\$ 253,154	\$ 226,735

See accompanying notes to financial statements.

CHILD GUIDANCE CENTER, INC AND CHILD GUIDANCE FOUNDATION, INC.
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
For the Years Ended June 30, 2010 and 2009

Case Management		Outpatient Medical		Total Program Services		Supporting/Administrative		Total	
<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
\$565,220	\$480,682	\$390,571	\$266,724	4,532,279	\$3,938,687	\$664,812	\$678,969	\$5,197,091	\$4,617,656
<u>155,393</u>	<u>128,206</u>	<u>81,549</u>	<u>48,509</u>	<u>1,134,011</u>	<u>923,548</u>	<u>163,321</u>	<u>144,823</u>	<u>1,297,332</u>	<u>1,068,371</u>
<u>720,613</u>	<u>608,888</u>	<u>472,120</u>	<u>315,233</u>	<u>5,666,290</u>	<u>4,862,235</u>	<u>828,133</u>	<u>823,792</u>	<u>6,494,423</u>	<u>5,686,027</u>
30,793	29,994	19,709	28,852	340,095	417,319	62,801	97,711	402,896	515,030
-	-	-	12,818	1,380	53,299	308,459	162,841	309,839	216,140
27,694	25,396	1,813	1,783	119,225	97,803	34,758	19,381	153,983	117,184
3,473	2,445	1,426	716	23,429	17,213	14,650	11,774	38,079	28,987
6,642	6,061	2,765	5,594	56,486	52,074	11,083	74,698	67,569	126,772
11,830	11,723	3,557	3,664	81,929	71,805	16,947	19,184	98,876	90,989
-	-	-	-	-	-	-	-	-	-
<u>32,198</u>	<u>39,880</u>	<u>7,501</u>	<u>19,679</u>	<u>548,713</u>	<u>353,230</u>	<u>183,643</u>	<u>118,533</u>	<u>732,356</u>	<u>471,763</u>
<u>112,630</u>	<u>115,499</u>	<u>36,771</u>	<u>73,106</u>	<u>1,171,257</u>	<u>1,062,743</u>	<u>632,341</u>	<u>504,122</u>	<u>1,803,598</u>	<u>1,566,865</u>
833,243	724,387	508,891	388,339	6,837,547	5,924,978	1,460,474	1,327,914	8,298,021	7,252,892
<u>157,903</u>	<u>147,292</u>	<u>86,045</u>	<u>61,769</u>	<u>1,406,820</u>	<u>1,210,777</u>	<u>(1,406,820)</u>	<u>(1,210,777)</u>	<u>-</u>	<u>-</u>
<u>\$ 991,146</u>	<u>\$ 871,679</u>	<u>\$ 594,936</u>	<u>\$ 450,108</u>	<u>\$ 8,244,367</u>	<u>\$ 7,135,755</u>	<u>\$ 53,654</u>	<u>\$ 117,137</u>	<u>\$ 8,298,021</u>	<u>\$ 7,252,892</u>

See accompanying notes to financial statements.

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
For the Years Ended June 30, 2010 and 2009

	Child Guidance Foundation, Inc.					
	Fundraising		Supporting/Administrative		Total	
	2010	2009	2010	2009	2010	2009
PERSONNEL SERVICES:						
Salaries	\$ -	\$0	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-	-	-
TOTAL PERSONNEL	-	-	-	-	-	-
OTHER EXPENSES:						
Building occupancy	-	-	35,856	-	35,856	-
Professional services	-	-	3,195	-	3,195	-
Travel	-	-	-	-	-	-
Equipment costs	-	-	-	-	-	-
Subcontracted services	-	-	132,827	-	132,827	-
Insurance	-	-	-	-	-	-
Interest	-	-	4,729	28,422	4,729	28,422
Operating supplies and expenses	6,212	35,599	7,115	41,258	13,327	76,857
TOTAL OTHER EXPENSES	6,212	35,599	183,722	69,680	189,934	105,279
TOTAL PROGRAM COSTS	\$ 6,212	\$ 35,599	\$ 183,722	\$ 69,680	\$ 189,934	\$ 105,279

See accompanying notes to financial statements

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
For the Years Ended June 30, 2010 and 2009

Child Guidance Center, Inc.		Child Guidance Foundation, Inc.				Consolidated	
Total		Total		Total		Total	
<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
\$5,197,091	\$4,617,656	\$ -	\$ -	\$5,197,091	\$4,617,656		
1,297,332	1,068,371	-	-	1,297,332	1,068,371		
<u>6,494,423</u>	<u>5,686,027</u>	<u>-</u>	<u>-</u>	<u>6,494,423</u>	<u>5,686,027</u>		
402,896	515,030	35,856	-	438,752	515,030		
309,839	216,140	3,195	-	313,034	216,140		
153,983	117,184	-	-	153,983	117,184		
38,079	28,987	-	-	38,079	28,987		
67,569	126,772	132,827	-	200,396	126,772		
98,876	90,989	-	-	98,876	90,989		
-	-	4,729	28,422	4,729	28,422		
<u>732,356</u>	<u>471,763</u>	<u>13,327</u>	<u>76,857</u>	<u>745,683</u>	<u>548,620</u>		
<u>1,803,598</u>	<u>1,566,865</u>	<u>189,934</u>	<u>105,279</u>	<u>1,993,532</u>	<u>1,672,144</u>		
<u>\$ 8,298,021</u>	<u>\$ 7,252,892</u>	<u>\$ 189,934</u>	<u>\$ 105,279</u>	<u>\$ 8,487,955</u>	<u>\$ 7,358,171</u>		

See accompanying notes to financial statements

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2010 and 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Child Guidance Center, Inc. (the Center) and Child Guidance Foundation, Inc. (the Foundation), are nonprofit entities organized under the laws of the State of Florida, and are exempt from Federal Income Taxes under Section 501(c)(3) of the Internal Revenue Code.

The Center provides treatment, counseling, and prevention for mental health and related problems to children, adolescents, and their families. The Center's goal is to provide such services to all individuals requesting assistance, regardless of their ability to pay.

The Foundation was formed in October 1988 for the purpose of fundraising and creation of public awareness as well as holding title to real and personal property used by Child Guidance Center, Inc. in the furtherance of the Center's tax-exempt purposes.

The Center and the Foundation are located in Jacksonville, Florida, and share members of the same Board of Directors (the Board) , which consists of volunteers from the community. Accordingly, their financial statements have been consolidated.

Basis of Presentation

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, net assets of the organizations 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 by actions of the organizations and/or passage of time.

Permanently Restricted Net Assets - Net assets subject to donor imposed stipulations that they be maintained permanently by the organizations. Generally, the donor of these assets permits the organizations to use all or part of the income earned on related investments for general or specific purposes. At June 30, 2010 and 2009, there were no permanently restricted net assets.

Basis of Accounting

The costs related to the administration of the Organization's programs are summarized in the combined statement of activities. Personnel and operating expenses, which are associated with a specific program, are charged directly to that program. Personnel and operating expenses which benefit more than one program are allocated to the various programs based on the relative benefit provided.

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2010 and 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

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

Public Support

Restricted contributions and grants are reported as unrestricted support when the restrictions are met in the same reporting period. Public support revenue from government grants are recorded based on the terms of the grantor allotment which generally provide that revenues are earned when the allowable costs of the specific grant have been incurred or services provided. Such revenues are subject to audit by the grantors and, if the examination results in a deficiency of allowable expenses, the Organization will be required to refund any deficiencies.

Client Service Fees

Fees for client services are recorded at net realizable value based upon the client's financial capabilities and allowances estimated by management to be non-reimbursable by third-party payers and federal and state programs under the provisions of applicable program payment arrangements. Final determination of amounts earned is subject to third-party payer audit and retroactive adjustment.

Cash and Cash Equivalents

The Organizations consider all highly liquid investments with original maturities of three months or less to be cash equivalents. The carrying amount reported in the consolidated statements of financial position for cash and cash equivalents approximates its fair value.

Accounts and Grants Receivable

All accounts and grants receivable are considered fully collectible. Accordingly, no allowance for doubtful accounts has been provided.

Property, Equipment, and Improvements

Property, equipment, and improvements are recorded at historical cost, or in case of contributed property and equipment, at fair market value at the date of donation. Depreciation is computed using the straight-line method over the useful lives of the various assets, which range from 5-30 years. The Organizations commence depreciation in the month of acquisition. The State of Florida is entitled to the proceeds from the disposal of certain equipment, if such equipment is acquired with state contract funds.

Depreciation expense was \$112,015 and \$89,799 for the years ended June 30, 2010 and 2009, respectively.

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
 June 30, 2010 and 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Payable and Accrued Expenses

The carrying amount reported in the consolidated statements of financial position for accounts payable and accrued expenses approximates its fair value.

Estimated Third Party Settlements

The Center's books and records are subject to audit and adjustment by third party funding sources. Adjustments related to these audits are recorded in the period in which they can be reasonably estimated. During the current fiscal year the Board voted to set the reserve at twice the historical error rate. This resulted in an increase in net assets of \$356,960 (shown on the consolidated statement of activities), and a decrease in the reserve balance. At June 30, 2010, the reserve for estimated third party settlements was \$143,040 and is considered to be adequate to fund claims made by third party providers.

Contributions

All donations are considered available for unrestricted use unless specifically restricted by the donor. Contributions of donated office facilities are recorded at their fair value in the period received. The total of donated facilities amounted to \$83,071 and \$76,872 for the years ended June 30, 2010 and 2009, respectively.

Income Taxes

The Center and the Foundation are exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue Code, and therefore have made no provision for federal income taxes in the accompanying financial statements. In addition, the Internal Revenue Service has determined that the Center and the Foundation are not "private foundations" within the meaning of Section 509 (a) of the Internal Revenue Code. There was no unrelated business income for June 30, 2010 and 2009.

NOTE 2 - GRANTS AND CONTRACTS RECEIVABLE

As of June 30, 2010 and 2009, accounts receivable from grants and contracts was composed of:

	<u>2010</u>	<u>2009</u>
Department of Children and Families	146,244	131,132
Duval County School Board	291,920	207,350
Northrup Grumman	20,242	17,490
Other	66,482	12,553
	<u>\$ 524,888</u>	<u>\$ 368,525</u>

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
 June 30, 2010 and 2009

NOTE 3 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

	<u>2010</u>	<u>2009</u>
Land	\$ 297,707	\$ 212,707
Building	1,471,629	935,400
Furniture and equipment	748,736	698,718
Leasehold improvements	<u>297,582</u>	<u>257,022</u>
	2,815,654	2,103,847
Accumulated depreciation	<u>(1,113,010)</u>	<u>(1,084,650)</u>
Property and equipment, net	<u>\$ 1,702,644</u>	<u>\$ 1,019,197</u>

NOTE 4 - LONG-TERM INVESTMENTS

The Organizations have adopted FASB ASC 958-325-25 (formerly SFAS No. 124). Under these provisions, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income is reported as an increase in unrestricted net assets in the reporting period in which the income and gains are recognized.

Long-term investments are summarized as follows:

June 30, 2009

	<u>Cost</u>	<u>Fair Value</u>	<u>Carrying Value</u>
U.S. Treasury notes	<u>\$ 77,437</u>	<u>\$ 77,407</u>	<u>\$ 77,407</u>

During the current fiscal year ending June 30, 2010, the long-term investment funds shown above at June 30, 2009, were utilized for their intended purpose of paying off a Series 1990C Bond that was called on January 1, 2010. As of June 30, 2010, there were no funds remaining in the investment account.

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2010 and 2009

NOTE 5 - NOTES PAYABLE

The Foundation's notes payable at June 30, 2010 and 2009 consisted of the following:

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
A \$781,000 mortgage payable to the Osceola County Industrial Authority, commencing on December 25, 1990 and continuing for twenty years at interest rates ranging from 6.4% to 7.75%. This note payable was paid off during the fiscal year ending June 30, 2010.	\$ -	\$ 145,000
A \$139,000 mortgage payable to Wachovia Bank, N.A. dated June 1, 1999 was refinanced August 1, 2002 with monthly payments of \$1,259 beginning August 5, 2003 and continuing through June 5, 2014. The mortgage previously carried an interest rate of 7.75%. This rate was reduced to 6.95%. This mortgage is fully collateralized with real property.	53,546	64,442
A \$500,000 mortgage payable to Center Bank of Jacksonville, N.A., dated June 29, 2010 with monthly payments of \$3,479 beginning July 10, 2010 and continuing through June 10, 2030. The interest rate on this note is 5.57%. This mortgage is collateralized with real property.	<u>500,000</u>	<u>-</u>
Total Notes Payable	553,546	209,442
Less: Current Portion	26,083	156,030
Notes Payable - Long Term	<u>\$ 527,463</u>	<u>\$ 53,412</u>

The following is a schedule of maturities of the above long-term debt:

Year Ended June 30,	
2011	\$ 26,083
2012	27,746
2013	29,517
2014	32,324
2015	17,812
Thereafter	<u>420,064</u>
	<u>\$ 553,546</u>

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
 June 30, 2010 and 2009

NOTE 6 - CONTRACT MATCH

The Organization has contracts that require the Organization to provide matching funds. Details of matching requirements are as follows:

<u>Source/Grant:</u>	<u>Revenue Requiring Match</u>	<u>Match Required</u>
Department of Children and Families - Contract DH639	\$ 737,253	183,333
Family Support Services - Promoting Safe and Stable Families	240,000	<u>60,000</u>
Total Matching Required		<u>\$ 243,333</u>
Sources of Matching Funds:		
In-kind Facilities	83,071	
Contributions from individuals	117,675	
Contributions from United Way	<u>42,587</u>	
Total Match Provided		<u>\$ 243,333</u>

NOTE 7 - RETIREMENT PLAN

The Center established a Retirement Savings Plan (The Plan) effective July 1, 1985. The Plan covers full-time and part-time employees who have completed six months of service and are scheduled to work at least 1,000 hours of service during the plan year. The length of service requirement is three months, and employees become fully vested after five years of service.

The Plan requires the Center to make contributions matching the employees' deferrals up to 6%. Those mandatory contributions were \$151,700 and \$153,591 for the years ended June 30, 2010 and June 30, 2009, respectively. Retirement plan contributions are reported as fringe benefits expense in the consolidated statements of functional expenses. An additional contribution of \$175,000 for profit sharing expense was accrued at June 30, 2010, and issued on August 15, 2010 to employees' accounts.

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2010 and 2009

NOTE 8 - OPERATING LEASES

The Center leases two office facilities from the Foundation. The rental income and expense of \$107,937 and 102,135 for the years ended June 30, 2010 and June 30, 2009 respectively, have been eliminated on the consolidated statements of activities and the consolidated statements of functional expenditures. Additional offices are leased under lease agreements with various terms. The Center also leases various business machines under non-cancelable operating leases.

On June 17, 2008, the Center entered into a three-year lease agreement for an automobile. The lease grants the Center the option of purchasing the vehicle for \$17,709 at the end of the term. Beginning June 17, 2008, the monthly purchases of \$422 remain constant throughout the term of the lease.

The Organization's future minimum lease payments for office facilities and equipment under non-cancelable operating leases, not including payments to the Foundation, as of June 30, 2010 are as follows:

Fiscal year ended <u>June 30</u>	
2011	\$ 159,942
2012	140,616
2013	129,323
2014	134,395

Rental expense on all leases totaled \$157,079 and \$168,013 for the years ended June 30, 2010 and 2009, respectively.

NOTE 9 - CASH EXCESS OF FEDERALLY INSURED LIMITS

As of June 30, 2010, the Organization had cash balances in financial institutions, which exceeded the federally insured limit. As of June 30, 2010, this excess totaled \$1,028,601.

Subsequent to the fiscal year ending June 30, 2010, the Organization took steps to ensure that all cash balances were fully insured and did not exceed FDIC's insured limits. This was done by opening sweep accounts that are fully insured.

NOTE 10 - SUBSEQUENT EVENT

Subsequent events were evaluated through October 11, 2010, which is the date the financial statements were available to be issued.

NOTE 11 - RELATED PARTY TRANSACTIONS

A member of the board of directors is a Senior Vice President for a financial institution that the Organization obtained a mortgage payable from during the fiscal year.



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 of
Child Guidance Center Inc. and Child Guidance Foundation, Inc.

We have audited the consolidated financial statements of Child Guidance Center, Inc. (a nonprofit organization) and Child Guidance Foundation, Inc. (a non profit organization) (the Organizations) as of and for the year ended June 30, 2010 and have issued our report thereon dated October 11, 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 Comptroller General of the United States.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

A *deficiency in internal control* 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

To the Board of Directors of
Child Guidance Center, Inc. and Child Guidance Foundation, Inc.
Page Two

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the consolidated financial statements of Child Guidance Center, Inc. and Child Guidance Foundation, Inc. are free of material misstatement, we performed tests of their 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 of the board of directors, management, and federal and state awarding agencies and pass-through entities, and is not intended to be, and should not be used by anyone other than these specified parties.

Magers & Associates, LLC

Magers & Associates, LLC
Certified Public Accountants
Orange Park, Florida
October 11, 2010



REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECTS
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB
CIRCULAR A-133 AND CHAPTER 10.650

To the Board of Directors of
Child Guidance Center, Inc. and Child Guidance Foundation, Inc.

COMPLIANCE

We have audited the compliance of Child Guidance Center, Inc. and Child Guidance Foundation, Inc. (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement*, and the requirements described in the *Department of Financial Services' State Projects Supplement*, that are applicable to each of its major federal programs and state financial assistance for the year ended June 30, 2010. Child Guidance Center, Inc. and Child Guidance Foundation, Inc.'s major federal programs and state financial assistance projects 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 each of its major federal programs and state financial assistance projects is the responsibility of Child Guidance Center, Inc. and Child Guidance Foundation, Inc.'s management. Our responsibility is to express an opinion on the Organization'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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organization*; and Chapter 10.650, Rules of the Auditor General. Those standards, OMB Circular A-133, and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about Child Guidance Center, Inc. and Child Guidance Foundation, 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 Child Guidance Center, Inc. and Child Guidance Foundation, Inc.'s compliance with those requirements.

In our opinion, Child Guidance Center, Inc. and Child Guidance Foundation, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state financial assistance projects for the year ended June 30, 2010.

To the Board of Directors
Child Guidance Center, Inc. and Child Guidance Foundation, Inc.
Page Two

INTERNAL CONTROL OVER COMPLIANCE

The management of Child Guidance Center, Inc. and Child Guidance Foundation, 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 and state projects. In planning and performing our audit, we considered Child Guidance Center, Inc. and Child Guidance Foundation, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program or state financial assistance project in order to determine our auditing procedure 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, and Chapter 10.650, Rules of the Auditor General, 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 the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider material weaknesses, as defined above.

This report is intended solely for the information of the board of directors, management, others within the entity, federal and state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Magers & Associates, LLC

Magers & Associates, LLC
Certified Public Accounts
Orange Park, Florida
October 11, 2010

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended June 30, 2010

<u>Pass-Through Entity</u> Federal/State Agency	CFDA CFSA Number	Contract Number	Expenditures
FEDERAL AWARDS			
<u>U.S. Department of Health and Human Services</u>			
Passed through Florida Department of Children and Families			
Block Grants for Community Mental Health Services	93.958	CH810	\$ 15,656
Block Grants for Community Mental Health Services	93.958	DH674	169,709
Subtotal - CFDA 93.958			<u>185,365</u>
Temporary Assistance for Needy Families	93.558	DH674	52,243
State Children's Insurance Program	93.767	DH675	480,000
Total Passed through Florida Department of Children and Families			<u>717,608</u>
Passed through Family Support Services			
Promoting Safe and Stable Families	93.556	CGC091	240,000
Promoting Safe and Stable Families	93.556	CGC092	210
Subtotal - CFDA 93.556			<u>240,210</u>
Temporary Assistance for Needy Families	93.558	CGC092	30,563
Child Welfare Services - State Grants	93.654	CGC092	5,045
Foster Care - Title IV-E	93.658	CGC092	52,424
Social Services Block Grant	93.667	CGC092	14,525
Adoption Assistance	93.659	CGC092	1,492
Block Grants for Community Mental Health Services	93.958	CGC093	297,000
Total Passed through Family Support Services			<u>641,259</u>
Passed through University of South Florida			
Substance Abuse and Mental Health Services	93.243	1255-1045-01-C	50,000
Total Passed through University of South Florida			<u>50,000</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 1,408,867</u></u>
STATE GRANTS AND AWARDS			
<u>U.S. Department of Health and Human Services</u>			
Passed through Florida Department of Children and Families			
Children's Mental Health Community Support Services	60.055	CH810	\$ 62,545
Children's Mental Health Community Support Services	60.055	DH674	159,446
Subtotal - CFSA 60.055			<u>221,991</u>
Adult Community Mental Health Community Support Services	60.053	DH674	3,160
Children's Mental Health Emergency Stabilization	60.057	DH675	352,695
Total Passed through Florida Department of Children and Families			<u>577,846</u>
Passed through Family and Support Services			
Community Based Support	60.094	CGC092	105,941
Total Passed through Family and Support Services			<u>105,941</u>
TOTAL EXPENDITURES OF STATE GRANTS AND AWARDS			<u><u>\$ 683,787</u></u>

See accompanying notes to financial statements.

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
For the Year Ended June 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state grant activity of Child Guidance Center, Inc. under programs of the federal and state government for the year ended June 30, 2010. 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*. Because the Schedule presents only a selected portion of the operations of Child Guidance Center, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Child Guidance Center, Inc.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

CHILD GUIDANCE CENTER INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS
For the Year Ended June 30, 2010

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Significant deficiency identified?	No
Significant deficiency considered a material weakness?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards and State Financial Assistance Projects

Internal control over major programs:	
Significant deficiency identified?	No
Material weakness identified?	None Reported
Type of auditors' report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510 (a) of Circular A-133 or Rules of the Auditor General 10.650?	No

Identification of major programs:

Federal Program	Federal CFDA No.
Pass - Through Program From:	
Department of Family and Children and Family Support Services, Inc.	
Department of Health and Human Services	
Block Grants for Community Mental Health Services	93.958
Family Support Services	
Block Grants for Community Mental Health Services	93.958

CHILD GUIDANCE CENTER INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS
For the Year Ended June 30, 2010

Identification of major program:

State Project	State CSFA No.
Florida Department of Children and Families	
Children's Mental Health Emergency Stabilization	60.057
Children's Mental Health Community Support Services	60.055

Dollar threshold used to distinguish between type A and type B programs:

Federal Programs	\$ 300,000
State Projects	205,139

Auditee qualified as low-risk auditee? Yes

Prior findings and questioned costs relative to federal awards which require auditee to prepare a summary schedule of prior audit findings as discussed in Section .315(b) of OMB A-133 or Chapter 10.650, Rules of the Auditor General None

B. FINANCIAL STATEMENT FINDINGS None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS None

D. FINDINGS AND QUESTIONED COSTS - MAJOR STATE PROJECTS None

E. OTHER ISSUES

Management Letter No

Summary of Prior Audit Findings No

Corrective Action Plan N/A

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
SCHEDULE OF CITY OF JACKSONVILLE PUBLIC SERVICE GRANTS
For the Year Ended June 30, 2010

RECEIPT OF CITY FUNDS

	Outpatient	Full Service Schools	Full Service Schools Beaches
Amount of Award	\$ 179,606	\$ 512,000	\$ 128,000
Actual Funds Received from City this period	179,606	512,000	126,889
Amount Remaining to be Distributed	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,111</u>

EXPENDITURE OF CITY FUNDS

Item	Budgeted	Actual 7/1/09-9/30/09	Actual 10/1/09-6/30/10	Remaining Balance
Outpatient - \$179,606				
Salaries	\$ 124,157	\$ 31,039	\$ 93,118	\$ -
Fringe Benefits	18,831	4,708	14,123	-
Allocated Management and General Expenses	12,500	3,125	9,375	-
Lease/Rent - Building	20,300	5,075	15,225	-
Office Expense - Telephone	3,817	954	2,863	-
Program Consultants	1	-	1	-
Total	<u>\$ 179,606</u>	<u>\$ 44,901</u>	<u>\$ 134,705</u>	<u>\$ -</u>
Full Service Schools - \$512,000				
Salaries	\$ 417,790	\$ 103,396	\$ 314,394	\$ -
Fringe Benefits	43,474	10,869	32,605	-
Allocated Management and General Expenses	50,735	12,684	38,051	-
Program Consultants and Contractual	1	-	1	-
Total	<u>\$ 512,000</u>	<u>\$ 126,949</u>	<u>\$ 385,051</u>	<u>\$ -</u>
Full Service Schools Beaches - \$128,000				
Salaries	\$ 91,517	\$ 18,853	\$ 71,796	\$ 868
Fringe Benefits	17,248	5,870	11,259	119
Advertising	31	30	1	-
Allocated Management and General Expenses	13,714	3,130	10,466	118
Conferences and Staff Development	26	25	1	-
Consumable Program Supplies	63	63	-	-
Insurance	730	184	546	-
Lease/Rent Equipment	26	25	1	-
Membership Fees and Subscriptions	1	-	-	1
Office Expenses	1,459	341	1,117	1
Operating Capital Outlay	2	-	-	2
Other Allowable Costs	1,000	122	876	2
Participant Education Materials	182	182	-	-
Program Consultants and Contractual	1	-	1	-
Staff Travel	2,000	390	1,610	-
Total	<u>\$ 128,000</u>	<u>\$ 29,215</u>	<u>\$ 97,674</u>	<u>\$ 1,111</u>

CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.
SCHEDULE OF CITY OF JACKSONVILLE PUBLIC SERVICE GRANTS
For the Year Ended June 30, 2010

RECEIPT OF CITY FUNDS

	Early Learning Coalition 10/1/08-9/30/09	Early Learning Coalition 10/1/09-9/30/10
Amount of Award	\$ 75,258	\$ 100,000
Funds Received from City in prior period	42,086	-
Actual Funds Received from City this period	<u>33,172</u>	<u>70,826</u>
Amount Remaining to be Distributed	<u>\$ -</u>	<u>\$ 29,174</u>

EXPENDITURE OF CITY FUNDS

Item	Budgeted	Actual Prior Period 10/1/08-6/30/09	Actual 7/1/09-9/30/09	Actual 10/1/09-6/30/10	Remaining Balance
Early Learning Coalition 10/1/08-9/30/09 - \$75,258					
Salaries	\$ 46,150	\$ 25,498	\$ 20,652	\$ -	\$ -
Fringe Benefits	10,669	6,418	4,251	-	-
Rent	4,200	2,800	1,400	-	-
Telephone	1,125	750	375	-	-
Utilities	825	550	275	-	-
Insurance	475	317	158	-	-
Office Supplies	730	487	243	-	-
Training	375	80	295	-	-
Travel	2,195	680	1,515	-	-
Allocated Management and General Expenses	8,063	4,506	3,557	-	-
Other Allowable Costs	451	-	451	-	-
Total	<u>\$ 75,258</u>	<u>\$ 42,086</u>	<u>\$ 33,172</u>	<u>\$ -</u>	<u>\$ -</u>
Early Learning Coalition 10/1/09-9/30/10 - \$100,000					
Salaries	\$ 58,360	\$ -	\$ -	\$ 43,770	\$ 14,590
Fringe Benefits	14,823	-	-	10,695	4,128
Rent	5,550	-	-	4,163	1,387
Telephone	1,250	-	-	938	312
Utilities	1,075	-	-	806	269
Insurance	620	-	-	465	155
Office Supplies	532	-	-	344	188
Training	625	-	-	447	178
Travel	5,875	-	-	1,539	4,336
Allocated Management and General Expenses	10,715	-	-	7,588	3,127
Other Allowable Costs	575	-	-	71	504
Total	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,826</u>	<u>\$ 29,174</u>