

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

CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2011 and 2010

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

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## 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, 2011 and 2010, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and 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 financial statements referred to above present fairly, in all material respects, the financial position of Child Guidance Center, Inc. and Child Guidance Foundation, Inc. as of June 30, 2011 and 2010, 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, 2011, on our consideration of Child Guidance Center, Inc. and Child Guidance Foundation, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

To the Board of Directors  
Child Guidance Center, Inc. and Child Guidance Foundation, Inc.  
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Our audits were conducted for the purpose of forming an opinion on the basic consolidated financial statements 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*, and Chapter 10.650, Rules of the Auditor General, and is not a required part of the financial statements. The accompanying schedule of the 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Magers & Associates, LLC*

Magers & Associates, LLC  
Certified Public Accountants  
Orange Park, Florida  
October 11, 2011

**CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.**  
**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
June 30, 2011 and 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,416,014	\$ 1,614,808
Accounts receivable	299,095	280,195
Grants and contracts receivable	582,982	524,888
Prepaid expenses and other current assets	<u>111,518</u>	<u>148,490</u>
<b>TOTAL CURRENT ASSETS</b>	<u>2,409,609</u>	<u>2,568,381</u>
<b>PROPERTY AND EQUIPMENT, NET</b>	<u>2,028,383</u>	<u>1,702,644</u>
<b>OTHER ASSETS</b>		
Investments in joint ventures	39,050	38,050
Unamortized loan costs	<u>-</u>	<u>2,921</u>
<b>TOTAL OTHER ASSETS</b>	<u>39,050</u>	<u>40,971</u>
<b>TOTAL ASSETS</b>	<u>\$ 4,477,042</u>	<u>\$ 4,311,996</u>
<u>LIABILITIES AND NET ASSETS</u>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 356,502	\$ 361,745
Accrued compensated absences	290,864	228,396
Estimated third party settlements	166,325	143,040
Current portion of notes payable	27,746	26,083
Deferred revenue	<u>-</u>	<u>6,976</u>
<b>TOTAL CURRENT LIABILITIES</b>	<u>841,437</u>	<u>766,240</u>
Notes payable - long term	<u>499,827</u>	<u>527,463</u>
<b>TOTAL LIABILITIES</b>	<u>1,341,264</u>	<u>1,293,703</u>
<b>NET ASSETS</b>		
Unrestricted	<u>3,135,778</u>	<u>3,018,293</u>
<b>TOTAL NET ASSETS</b>	<u>3,135,778</u>	<u>3,018,293</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 4,477,042</u>	<u>\$ 4,311,996</u>

See accompanying notes to financial statements.

**CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.**  
**CONSOLIDATED STATEMENTS OF ACTIVITIES**  
Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
<b><u>UNRESTRICTED NET ASSETS</u></b>		
Public support:		
Department of Children and Families	\$ 1,203,754	\$ 1,283,766
Jacksonville Children's Commission	962,546	920,661
Family Support Services of North Florida, Inc.	716,086	772,662
United Way of Northeast Florida	330,971	327,251
Contributions	<u>276,951</u>	<u>357,160</u>
Total unrestricted public support	<u>3,490,308</u>	<u>3,661,500</u>
Revenues:		
Medicaid	3,788,228	3,282,660
Program Services	1,906,605	1,842,799
Client and other third party fees	95,356	75,403
Interest	4,838	4,612
Miscellaneous	<u>18,415</u>	<u>20,931</u>
Total revenues	<u>5,813,442</u>	<u>5,226,405</u>
Change in estimate of third party settlements	(23,285)	356,960
Net assets released from restrictions	<u>51</u>	<u>76,798</u>
Total unrestricted public support and revenues	<u>9,280,516</u>	<u>9,321,663</u>
Expenses		
In home/On site	2,780,508	2,616,020
Intervention	1,161,416	1,104,570
Outpatient	1,925,658	1,597,441
Title XXI	197,412	177,382
Case Management	966,090	833,243
Outpatient Medical	514,413	508,891
Supporting/Administrative	1,522,092	1,460,474
Fund Raising	-	6,212
Child Guidance Foundation	<u>95,442</u>	<u>183,722</u>
Total expenses	<u>9,163,031</u>	<u>8,487,955</u>
<b>INCREASE IN UNRESTRICTED NET ASSETS</b>	<u>117,485</u>	<u>833,708</u>
<b>TEMPORARILY RESTRICTED NET ASSETS</b>		
Revenues		
Interest	<u>51</u>	<u>109</u>
Total revenues	51	109
Restrictions satisfied by payments	<u>51</u>	<u>76,798</u>
(DECREASE) IN TEMPORARILY RESTRICTED ASSETS	<u>-</u>	<u>(76,689)</u>
<b>INCREASE IN NET ASSETS</b>	117,485	757,019
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>3,018,293</u>	<u>2,261,274</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 3,135,778</u>	<u>\$ 3,018,293</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, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Cash flows from operating activities:		
Increase in net assets	\$ 117,485	\$ 757,019
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	152,265	112,015
Amortization	4,767	4,461
(Increase) decrease in operating assets:		
Accounts receivable	(18,900)	(62,881)
Grants and contracts receivable	(58,094)	(156,363)
Unamortized loan costs	2,921	4,304
Prepaid expenses and other current assets	36,972	65,780
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	(5,243)	(109,925)
Accrued compensated absences	62,468	22,250
Unearned revenues	(6,976)	(4,586)
Change in estimate of third party settlements	23,285	(356,960)
	310,950	275,114
Cash flows used in investing activities:		
Long-term investments	-	77,407
Purchases of property and equipment	(482,771)	(799,920)
Other investments	(1,000)	(25,000)
	(483,771)	(747,513)
Cash flows used in financing activities:		
Loan proceeds	-	500,000
Principal payments on long-term debt	(25,973)	(155,896)
	(25,973)	344,104
Net decrease in cash and cash equivalents	(198,794)	(128,295)
Cash and cash equivalents at beginning of year	1,614,808	1,743,103
Cash and cash equivalents at end of year	\$ 1,416,014	\$ 1,614,808
Supplementary data:		
Cash paid for interest	\$ 27,490	\$ 4,729

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, 2011 and 2010

	In Home/On Site		Intervention		Outpatient		Title XXI	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
<b>PERSONNEL SERVICES:</b>								
Salaries	\$1,970,648	\$1,805,479	\$670,524	\$602,904	\$1,375,531	\$1,108,768	\$60,784	\$59,337
Fringe benefits	<u>465,293</u>	<u>459,142</u>	<u>157,816</u>	<u>150,404</u>	<u>319,951</u>	<u>273,858</u>	<u>18,499</u>	<u>13,665</u>
<b>TOTAL PERSONNEL</b>	<b><u>2,435,941</u></b>	<b><u>2,264,621</u></b>	<b><u>828,340</u></b>	<b><u>753,308</u></b>	<b><u>1,695,482</u></b>	<b><u>1,382,626</u></b>	<b><u>79,283</u></b>	<b><u>73,002</u></b>
<b>OTHER EXPENSES:</b>								
Building occupancy	113,307	140,089	46,114	50,483	20,585	98,585	2,088	436
Professional services	58,590	360	-	-	-	1,020	-	-
Travel	53,484	51,311	30,701	30,494	4,181	7,051	925	862
Equipment costs	4,352	5,182	3,204	5,404	4,634	7,944	-	-
Contract services	6,826	16,457	6,065	9,399	30,221	21,020	445	203
Insurance	31,120	25,312	10,642	17,050	24,019	23,567	318	613
Interest	-	-	-	-	-	-	-	-
Operating supplies and expenses	<u>76,888</u>	<u>112,688</u>	<u>236,350</u>	<u>238,432</u>	<u>146,536</u>	<u>55,628</u>	<u>114,353</u>	<u>102,266</u>
<b>TOTAL OTHER EXPENSES</b>	<b><u>344,567</u></b>	<b><u>351,399</u></b>	<b><u>333,076</u></b>	<b><u>351,262</u></b>	<b><u>230,176</u></b>	<b><u>214,815</u></b>	<b><u>118,129</u></b>	<b><u>104,380</u></b>
<b>TOTAL PERSONNEL &amp; EXPENSES</b>	<b>2,780,508</b>	<b>2,616,020</b>	<b>1,161,416</b>	<b>1,104,570</b>	<b>1,925,658</b>	<b>1,597,441</b>	<b>197,412</b>	<b>177,382</b>
<b>DISTRIBUTED COSTS:</b>								
Administrative and clinical support	<u>531,569</u>	<u>547,515</u>	<u>210,829</u>	<u>219,734</u>	<u>335,547</u>	<u>319,851</u>	<u>69,000</u>	<u>75,772</u>
<b>TOTAL PROGRAM COSTS</b>	<b><u>\$ 3,312,077</u></b>	<b><u>\$ 3,163,535</u></b>	<b><u>\$ 1,372,245</u></b>	<b><u>\$ 1,324,304</u></b>	<b><u>\$ 2,261,205</u></b>	<b><u>\$ 1,917,292</u></b>	<b><u>\$ 266,412</u></b>	<b><u>\$ 253,154</u></b>

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, 2011 and 2010

Case Management		Outpatient Medical		Total Program Services		Supporting/Administrative		Total	
<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
\$672,815	\$565,220	\$410,112	\$390,571	5,160,414	\$4,532,279	\$858,624	\$664,812	\$6,019,038	\$5,197,091
<u>175,383</u>	<u>155,393</u>	<u>67,183</u>	<u>81,549</u>	<u>1,204,125</u>	<u>1,134,011</u>	<u>209,799</u>	<u>163,321</u>	<u>1,413,924</u>	<u>1,297,332</u>
<u>848,198</u>	<u>720,613</u>	<u>477,295</u>	<u>472,120</u>	<u>6,364,539</u>	<u>5,666,290</u>	<u>1,068,423</u>	<u>828,133</u>	<u>7,432,962</u>	<u>6,494,423</u>
15,075	30,793	6,749	19,709	203,918	340,095	37,989	62,801	241,907	402,896
-	-	-	-	58,590	1,380	28,751	308,459	87,341	309,839
30,901	27,694	2,511	1,813	122,703	119,225	17,282	34,758	139,985	153,983
2,563	3,473	923	1,426	15,676	23,429	8,491	14,650	24,167	38,079
3,860	6,642	3,667	2,765	51,084	56,486	102,341	11,083	153,425	67,569
10,582	11,830	2,928	3,557	79,609	81,929	11,042	16,947	90,651	98,876
-	-	-	-	-	-	-	-	-	-
<u>54,911</u>	<u>32,198</u>	<u>20,340</u>	<u>7,501</u>	<u>649,378</u>	<u>548,713</u>	<u>247,773</u>	<u>183,643</u>	<u>897,151</u>	<u>732,356</u>
<u>117,892</u>	<u>112,630</u>	<u>37,118</u>	<u>36,771</u>	<u>1,180,958</u>	<u>1,171,257</u>	<u>453,669</u>	<u>632,341</u>	<u>1,634,627</u>	<u>1,803,598</u>
966,090	833,243	514,413	508,891	7,545,497	6,837,547	1,522,092	1,460,474	9,067,589	8,298,021
<u>176,807</u>	<u>157,903</u>	<u>74,861</u>	<u>86,045</u>	<u>1,398,613</u>	<u>1,406,820</u>	<u>(1,398,613)</u>	<u>(1,406,820)</u>	<u>-</u>	<u>-</u>
<u>\$ 1,142,897</u>	<u>\$ 991,146</u>	<u>\$ 589,274</u>	<u>\$ 594,936</u>	<u>\$ 8,944,110</u>	<u>\$ 8,244,367</u>	<u>\$ 123,479</u>	<u>\$ 53,654</u>	<u>\$ 9,067,589</u>	<u>\$ 8,298,021</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, 2011 and 2010

	Child Guidance Foundation, Inc.					
	Fundraising		Supporting/Administrative		Total	
	2011	2010	2011	2010	2011	2010
<b>PERSONNEL SERVICES:</b>						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER EXPENSES:</b>						
Building occupancy	-	-	56,357	35,856	56,357	35,856
Professional services	-	-	1,383	3,195	1,383	3,195
Travel	-	-	-	-	-	-
Equipment costs	-	-	-	-	-	-
Subcontracted services	-	-	558	132,827	558	132,827
Insurance	-	-	-	-	-	-
Interest	-	-	30,890	4,729	30,890	4,729
Operating supplies and expenses	-	6,212	6,254	7,115	6,254	13,327
<b>TOTAL OTHER EXPENSES</b>	<u>-</u>	<u>6,212</u>	<u>95,442</u>	<u>183,722</u>	<u>95,442</u>	<u>189,934</u>
<b>TOTAL PROGRAM COSTS</b>	<u>\$ -</u>	<u>\$ 6,212</u>	<u>\$ 95,442</u>	<u>\$ 183,722</u>	<u>\$ 95,442</u>	<u>\$ 189,934</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, 2011 and 2010

Child Guidance Center, Inc.		Child Guidance Foundation, Inc.		Consolidated	
Total		Total		Total	
2011	2010	2011	2010	2011	2010
\$ 6,019,038	\$ 5,197,091	\$ -	\$ -	\$6,019,038	\$5,197,091
1,413,924	1,297,332	-	-	1,413,924	1,297,332
<u>7,432,962</u>	<u>6,494,423</u>	<u>-</u>	<u>-</u>	<u>7,432,962</u>	<u>6,494,423</u>
241,907	402,896	56,357	35,856	298,264	438,752
87,341	309,839	1,383	3,195	88,724	313,034
139,985	153,983	-	-	139,985	153,983
24,167	38,079	-	-	24,167	38,079
153,425	67,569	558	132,827	153,983	200,396
90,651	98,876	-	-	90,651	98,876
-	-	30,890	4,729	30,890	4,729
897,151	732,356	6,254	13,327	903,405	745,683
<u>1,634,627</u>	<u>1,803,598</u>	<u>95,442</u>	<u>189,934</u>	<u>1,730,069</u>	<u>1,993,532</u>
<u>\$ 9,067,589</u>	<u>\$ 8,298,021</u>	<u>\$ 95,442</u>	<u>\$ 189,934</u>	<u>\$ 9,163,031</u>	<u>\$ 8,487,955</u>

See accompanying notes to financial statements

**CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
June 30, 2011 and 2010

**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, 2011 and 2010, 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.

Reclassifications

Certain reclassifications have been made to the 2010 financial statement presentation to correspond to the current year's format. Net assets and changes in net assets are unchanged due to these reclassifications.

**CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
June 30, 2011 and 2010

**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 \$152,265 and \$112,015 for the years ended June 30, 2011 and 2010, respectively.

**CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
 June 30, 2011 and 2010

**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. The reserve is set at twice the historical error rate, this estimate 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 \$96,134 and \$83,071 for the years ended June 30, 2011 and 2010, 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, 2011 and 2010.

As of June 30, 2011, the tax years that remain subject to examination by taxing authorities begin with 2008.

**NOTE 2 - GRANTS AND CONTRACTS RECEIVABLE**

As of June 30, 2011 and 2010, accounts receivable from grants and contracts was composed of:

	<u>2011</u>	<u>2010</u>
Family Support Services of North Florida, Inc.	133,098	-
Department of Children and Families	108,225	146,244
Duval County School Board	101,866	291,920
Jacksonville Children's Commission	207,472	6,664
Northrup Grumman	19,039	20,242
Other	13,282	59,818
	<u>\$ 582,982</u>	<u>\$ 524,888</u>

**CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
June 30, 2011 and 2010

**NOTE 3 - PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following:

	<u>2011</u>	<u>2010</u>
Land	\$ 297,707	\$ 297,707
Building	1,471,629	1,471,629
Furniture and equipment	883,758	748,736
Leasehold improvements	596,977	297,582
	3,250,071	2,815,654
Accumulated depreciation	(1,221,688)	(1,113,010)
Property and equipment, net	\$ 2,028,383	\$ 1,702,644

**NOTE 4 - NOTES PAYABLE**

The Foundation's notes payable at June 30, 2011 and 2010 consisted of the following:

	<u>2011</u>	<u>2010</u>
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.	41,834	53,546
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.	485,739	500,000
Total Notes Payable	527,573	553,546
Less: Current Portion	27,746	26,083
Notes Payable - Long Term	\$ 499,827	\$ 527,463

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

Year Ended June 30,		
2012	\$	27,746
2013		29,517
2014		32,434
2015		17,811
2016		18,829
Thereafter		401,236
	\$	527,573

**CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
 June 30, 2011 and 2010

**NOTE 5 - 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>	Revenue Requiring Match	Match Required
Department of Children and Families - Contract DH674	\$ 730,826	185,162
Family Support Services - Promoting Safe and Stable Families	120,000	<u>30,000</u>
Total Matching Required		<u>\$ 215,162</u>
 Sources of Matching Funds:		
In-kind Facilities	96,134	
Contributions from individuals	58,972	
Contributions from United Way	<u>60,056</u>	
Total Match Provided		<u>\$ 215,162</u>

**NOTE 6 - 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 \$175,201 and \$151,700 for the years ended June 30, 2011 and June 30, 2010, respectively. Retirement plan contributions are reported as fringe benefits expense in the consolidated statements of functional expenses.

**CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
June 30, 2011 and 2010

**NOTE 7 - OPERATING LEASES**

The Center leases two office facilities from the Foundation. The rental income and expense of \$151,215 and \$107,937 for the years ended June 30, 2011 and June 30, 2010 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.

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, 2011 are as follows:

Fiscal year ended <u>June 30</u>	
2012	140,616
2013	129,323
2014	134,395
2015	139,466

Rental expense on all leases totaled \$159,942 and \$157,079 for the years ended June 30, 2011 and 2010, respectively.

**NOTE 8 - CONCENTRATION OF REVENUE SOURCE**

The Organization receives substantial support under Medicaid contracts. During the fiscal years ended June 30, 2011 and 2010, support recognized under these arrangements amounted to \$3,788,228 and \$3,282,660, respectively.

**NOTE 9 - MANAGEMENT'S REVIEW**

Subsequent events were evaluated through October 11, 2011, which is the date the financial statements were available to be issued.

**NOTE 10 - 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.

**NOTE 11 - SUBSEQUENT EVENTS**

On August 18, 2011, representatives from Magellan Medicaid Administration and the Agency for Healthcare Administration conducted an audit of Child Guidance Center, Inc.'s Medicaid billings. A final report has not been issued as of October 11, 2011.



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. and Child Guidance Foundation, Inc. (nonprofit organizations) as of and for the year ended June 30, 2011, and have issued our report thereon dated October 11, 2011. 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 Child Guidance Center, Inc. and Child Guidance Foundation, 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 Organizations' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization s' internal control over financial reporting.

*A 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 a 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 and use of management, the board of directors, others within the entity, 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, 2011



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 Child Guidance Center, Inc. and Child Guidance Foundation, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement*, and the requirements described in the *Department of Financial Services' State Projects Supplement*, that could have a direct and material effect on each of the Organizations' major federal programs and state financial assistance for the year ended June 30, 2011. 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 Child Guidance Center, Inc. and Child Guidance Foundation, 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 noncompliance 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state financial assistance projects for the year ended June 30, 2011.

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

## INTERNAL CONTROL OVER COMPLIANCE

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 financial assistance 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 to determine the 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 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 Child Guidance Center, Inc. and Child Guidance Foundation, Inc.'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 financial assistance 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 financial assistance project will not be prevented, or detected and corrected, on a timely basis.

Our consideration of 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 to be 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.

*Magars & Associates, LLC*

Magars & Associates, LLC  
Certified Public Accounts  
Orange Park, Florida  
October 11, 2011

**CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended June 30, 2011**

<u>Pass-Through Entity</u> Federal/State Agency	CFDA CFSA Number	Contract Number	Expenditures
			<hr/>
<b>FEDERAL AWARDS</b>			
<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	\$ 10,547
Block Grants for Community Mental Health Services	93.958	DH674	<u>169,709</u>
Subtotal - CFDA 93.958			180,256
Temporary Assistance for Needy Families	93.558	DH674	46,716
State Children's Insurance Program	93.767	DH675	<u>473,000</u>
Total Passed through Florida Department of Children and Families			<u>699,972</u>
Passed through Family Support Services			
Promoting Safe and Stable Families	93.556	CGC FVC/PTS	120,000
Promoting Safe and Stable Families	93.556	CGC010	<u>484</u>
Subtotal - CFDA 93.556			120,484
Temporary Assistance for Needy Families	93.558	CGC010	40,542
Child Welfare Services - State Grants	93.645	CGC010	11,285
Foster Care - Title IV-E	93.658	CGC010	67,200
Child Abuse and Neglect State Grants	93.669	CGC010	246
Adoption Assistance	93.659	CGC010	26,424
Block Grants for Community Mental Health Services	93.958	CGC FVC/PTS	<u>339,952</u>
Total Passed through Family Support Services			<u>606,133</u>
Passed through University of South Florida			
Substance Abuse and Mental Health Services	93.243	1255-1045-01-C	<u>50,000</u>
Total Passed through University of South Florida			<u>50,000</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><u>\$ 1,356,105</u></u>
<b>STATE GRANTS AND AWARDS</b>			
<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	\$ 9,145
Children's Mental Health Community Support Services	60.055	DH674	<u>159,524</u>
Subtotal - CFSA 60.055			168,669
Adult Community Mental Health Community Support Services	60.053	DH674	8,130
Children's Mental Health Emergency Stabilization	60.057	DH675	<u>346,747</u>
Total Passed through Florida Department of Children and Families			<u>523,546</u>
Passed through Family and Support Services			
Community Based Support	60.094	CGC010	<u>109,852</u>
Total Passed through Family and Support Services			<u>109,852</u>
<b>TOTAL EXPENDITURES OF STATE GRANTS AND AWARDS</b>			<u><u>\$ 633,398</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, 2011

**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, 2011. 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, 2011

**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:

<b>Federal Program</b>	<b>Federal CFDA No.</b>
Pass - Through Program From:	
Department of Family and Children and Family Support Services, Inc.	
Department of Health and Human Services	
State Children's Insurance Program	93.767

**CHILD GUIDANCE CENTER INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FEDERAL PROGRAMS AND STATE PROJECTS**  
For the Year Ended June 30, 2011

Identification of major program:

<b>State Project</b>	<b>State CSFA No.</b>
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Florida Department of Children and Families Children's Mental Health Emergency Stabilization	60.057
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Dollar threshold used to distinguish between type A and type B programs:

Federal Programs	\$ 300,000
State Projects	190,019

Auditee qualified as low-risk auditee?	Yes
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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
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B. FINANCIAL STATEMENT FINDINGS	None
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C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS	None
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D. FINDINGS AND QUESTIONED COSTS - MAJOR STATE PROJECTS	None
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E. OTHER ISSUES

Management Letter	None Issued
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Summary of Prior Audit Findings	No
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Corrective Action Plan	N/A
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**CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.**  
**SCHEDULE OF CITY OF JACKSONVILLE PUBLIC SERVICE GRANTS**  
For the Year Ended June 30, 2011

RECEIPT OF CITY FUNDS

	Outpatient	Full Service Schools	Full Service Schools Beaches
Amount of Award	\$ 179,600	\$ 512,000	\$ 128,000
Actual Funds Received from City this period	179,600	512,000	128,000
Amount Remaining to be Distributed	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXPENDITURE OF CITY FUNDS

Item	Budgeted	Actual 7/1/10-9/30/10	Actual 10/1/10-6/30/11	Remaining Balance
<b>Outpatient - \$179,600</b>				
Salaries	\$ 125,553	\$ 31,388	\$ 94,165	\$ -
Fringe Benefits	17,436	4,359	13,077	-
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	-
<b>Total</b>	<u>\$ 179,606</u>	<u>\$ 44,901</u>	<u>\$ 134,705</u>	<u>\$ -</u>
<b>Full Service Schools - \$512,000</b>				
Salaries	\$ 421,541	\$ 105,385	\$ 316,156	\$ -
Fringe Benefits	41,242	10,311	30,931	-
Allocated Management and General Expenses	49,217	12,304	36,913	-
<b>Total</b>	<u>\$ 512,000</u>	<u>\$ 128,000</u>	<u>\$ 384,000</u>	<u>\$ -</u>
<b>Full Service Schools Beaches - \$128,000</b>				
Salaries	\$ 85,110	\$ 21,278	\$ 63,832	\$ -
Fringe Benefits	26,345	6,565	19,780	-
Allocated Management and General Expenses	13,500	3,375	10,125	-
Insurance	845	211	634	-
Mileage Reimbursement	1,800	450	1,350	-
Supplies	400	50	350	-
<b>Total</b>	<u>\$ 128,000</u>	<u>\$ 31,929</u>	<u>\$ 96,071</u>	<u>\$ -</u>

**CHILD GUIDANCE CENTER, INC. AND CHILD GUIDANCE FOUNDATION, INC.**  
**SCHEDULE OF CITY OF JACKSONVILLE PUBLIC SERVICE GRANTS**  
For the Year Ended June 30, 2011

RECEIPT OF CITY FUNDS

	Early Learning Coalition 10/1/09-9/30/10	Early Learning Coalition 10/1/10-9/30/11
Amount of Award	\$ 100,000	\$ 200,000
Funds Received from City in prior period	70,826	-
Actual Funds Received from City this period	23,367	119,404
Amount Remaining to be Distributed	<u>\$ 5,807</u>	<u>\$ 80,596</u>

EXPENDITURE OF CITY FUNDS

Item	Budgeted	Actual Prior Period 10/1/09-6/30/10	Actual 7/1/10-9/30/10	Actual 10/1/10-6/30/11	Remaining Balance
Early Learning Coalition 10/1/09-9/30/10 - \$100,000					
Salaries	\$ 58,360	\$ 43,770	\$ 14,595	\$ -	\$ (5)
Fringe Benefits	14,823	10,695	3,715	-	413
Rent	5,550	4,163	1,387	-	-
Telephone	1,250	938	312	-	-
Utilities	1,075	806	-	-	269
Insurance	620	465	15	-	140
Office Supplies	532	344	51	-	137
Training	625	447	-	-	178
Travel	5,875	1,539	629	-	3,707
Allocated Management and General Expenses	10,715	7,588	2,519	-	608
Therapy Supplies	575	71	144	-	360
Total	<u>\$ 100,000</u>	<u>\$ 70,826</u>	<u>\$ 23,367</u>	<u>\$ -</u>	<u>\$ 5,807</u>
Early Learning Coalition 10/1/10-9/30/11 - \$200,000					
Salaries	\$ 118,000	\$ -	\$ -	\$ 75,608	\$ 42,392
Fringe Benefits	28,664	-	-	15,399	13,265
Rent	11,500	-	-	8,500	3,000
Telephone	2,500	-	-	1,620	880
Utilities	2,150	-	-	425	1,725
Insurance	1,240	-	-	930	310
Office Supplies	930	-	-	280	650
Postage	187	-	-	-	187
Travel	12,250	-	-	3,477	8,773
Allocated Management and General Expenses	21,429	-	-	12,766	8,663
Therapy Supplies	1,150	-	-	399	751
Total	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,404</u>	<u>\$ 80,596</u>