

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

SUCCESS 4 KIDS AND FAMILIES, INC.

June 30, 2011 and 2010

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RIVERO, GORDIMER & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Success 4 Kids and Families, Inc.

We have audited the accompanying statements of financial position of Success 4 Kids and Families, Inc. (the "Organization") as of June 30, 2011 and 2010 and the related statements of activities and changes in net assets, cash flows, and functional expenses 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 audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2011 and 2010 and the changes in its net assets, its cash flows, and its functional expenses for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 17, 2011 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the Organization taken as a whole. The accompanying supplemental information, including the Schedule of Expenditures of Federal Awards and State Financial Assistance, identified in the table of contents, is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650, *State of Florida Rules of the Auditor General*, and is not a required part of the basic financial statements. Such information, including the Schedule of Expenditures of Federal Awards and State Financial Assistance, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Tampa, Florida
October 17, 2011

Success 4 Kids and Families, Inc.

STATEMENTS OF FINANCIAL POSITION

June 30,

	<u>2011</u>	<u>2010</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents (notes A3 and A12)	\$ 156,935	\$ 188,880
Investments (note B)	39,916	39,365
Grants receivable (notes A4 and G)	693,440	616,413
Accounts receivable (note A5)	-	13,130
Employee advances	1,821	2,978
Prepaid expenses	<u>107,971</u>	<u>84,393</u>
Total current assets	<u>1,000,083</u>	<u>945,159</u>
FURNITURE AND EQUIPMENT (note A6)	340,606	302,564
Less accumulated depreciation (note A7)	<u>(251,915)</u>	<u>(174,866)</u>
	<u>88,691</u>	<u>127,698</u>
DEPOSITS	<u>3,816</u>	<u>3,816</u>
TOTAL ASSETS	<u><u>\$ 1,092,590</u></u>	<u><u>\$ 1,076,673</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 306,489	\$ 393,861
Accrued expenses	250,926	217,314
Deferred income	62,833	48,267
Refundable grant advance (note A4)	<u>13,604</u>	<u>24,090</u>
Total current liabilities	<u>633,852</u>	<u>683,532</u>
NET ASSETS - unrestricted	<u>458,738</u>	<u>393,141</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,092,590</u></u>	<u><u>\$ 1,076,673</u></u>

The accompanying notes are an integral part of these statements.

Success 4 Kids and Families, Inc.

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30,

	<u>2011</u>	<u>2010</u>
Public support and revenue		
Public support		
Federal grants	\$ 1,931,071	\$ 1,707,955
State grants	1,989,293	1,567,805
County and local grants	696,382	689,817
Contributions	2,296	932
Other income	11,551	7,041
	<u>4,630,593</u>	<u>3,973,550</u>
Revenue		
Program service fees	<u>193,666</u>	<u>217,247</u>
Total public support and revenue	<u>4,824,259</u>	<u>4,190,797</u>
EXPENSES		
Program services	<u>4,302,450</u>	<u>3,748,360</u>
Supporting services		
Management and general	<u>456,212</u>	<u>343,963</u>
Total expenses	<u>4,758,662</u>	<u>4,092,323</u>
Change in net assets	65,597	98,474
Net assets at beginning of year	<u>393,141</u>	<u>294,667</u>
Net assets at end of year	<u>\$ 458,738</u>	<u>\$ 393,141</u>

The accompanying notes are an integral part of these statements.

Success 4 Kids and Families, Inc.

STATEMENTS OF CASH FLOWS

For the year ended June 30,

	<u>2011</u>	<u>2010</u>
Cash flows from operating activities		
Change in net assets	\$ 65,597	\$ 98,474
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Increase in grants receivable	(77,027)	(516,699)
Decrease (increase) in accounts receivable and employee advances	14,287	(2,882)
Increase in prepaid assets	(23,578)	(84,393)
Depreciation	77,049	69,826
(Decrease) increase in accounts payable	(87,372)	345,119
Decrease in refundable grant advance	(10,486)	(904)
Increase in accrued expenses	48,178	188,817
Total adjustments	<u>(58,949)</u>	<u>(1,116)</u>
Net cash provided by operating activities	<u>6,648</u>	<u>97,358</u>
Cash flows from investing activities		
Purchase of equipment	(38,042)	(60,441)
Proceeds from investments	-	128,938
Purchase of investments	<u>(551)</u>	<u>-</u>
Net cash (used) provided by investing activities	<u>(38,593)</u>	<u>68,497</u>
Net (decrease) increase in cash	(31,945)	165,855
Cash and cash equivalents at beginning of year	<u>188,880</u>	<u>23,025</u>
Cash and cash equivalents at end of year	<u>\$ 156,935</u>	<u>\$ 188,880</u>

The accompanying notes are an integral part of these statements.

Success 4 Kids and Families, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2011

	Program Services	Supporting Services			Total
		Management and General	Fund- raising	Total Support	
Salaries	\$ 2,263,567	\$ 223,869	\$ -	\$ 223,869	\$ 2,487,436
Employee benefits	384,941	38,071	-	38,071	423,012
Payroll taxes	166,883	16,505	-	16,505	183,388
Total salaries and related expenses	<u>2,815,391</u>	<u>278,445</u>	<u>-</u>	<u>278,445</u>	<u>3,093,836</u>
Professional / fiscal agent fees	-	125,901	-	125,901	125,901
Supplies	39,531	3,438	-	3,438	42,969
Telephone and internet	84,602	7,357	-	7,357	91,959
Postage	16,968	1,475	-	1,475	18,443
Insurance	16,314	1,419	-	1,419	17,733
Minor equipment and computer maintenance	67,505	5,870	-	5,870	73,375
Printing and publications	12,447	-	-	-	12,447
Rent	141,211	12,279	-	12,279	153,490
Travel	86,410	7,514	-	7,514	93,924
Participant development	54,539	-	-	-	54,539
Subcontractors	813,984	-	-	-	813,984
Conference and seminars	7,571	-	-	-	7,571
Training	69,861	6,075	-	6,075	75,936
Miscellaneous	5,231	275	-	275	5,506
Total expenses before depreciation	<u>1,416,174</u>	<u>171,603</u>	<u>-</u>	<u>171,603</u>	<u>1,587,777</u>
Depreciation	<u>70,885</u>	<u>6,164</u>	<u>-</u>	<u>6,164</u>	<u>77,049</u>
Total expenses	<u>\$ 4,302,450</u>	<u>\$ 456,212</u>	<u>\$ -</u>	<u>\$ 456,212</u>	<u>\$ 4,758,662</u>

The accompanying notes are an integral part of this statement.

Success 4 Kids and Families, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2010

	Program Services	Supporting Services			Total
		Management and General	Fund- raising	Total Support	
Salaries	\$ 1,815,983	\$ 136,686	\$ -	\$ 136,686	\$ 1,952,669
Employee benefits	369,696	27,827	-	27,827	397,523
Payroll taxes	133,889	10,078	-	10,078	143,967
Total salaries and related expenses	<u>2,319,568</u>	<u>174,591</u>	<u>-</u>	<u>174,591</u>	<u>2,494,159</u>
Professional / fiscal agent fees	-	122,493	-	122,493	122,493
Supplies	89,101	7,748	-	7,748	96,849
Telephone and internet	61,715	5,367	-	5,367	67,082
Postage	14,003	1,218	-	1,218	15,221
Insurance	14,293	1,243	-	1,243	15,536
Minor equipment and computer maintenance	70,128	6,098	-	6,098	76,226
Printing and publications	8,604	-	-	-	8,604
Rent	127,834	11,116	-	11,116	138,950
Travel	75,262	6,544	-	6,544	81,806
Participant development	36,975	-	-	-	36,975
Subcontractors	825,387	-	-	-	825,387
Conference and seminars	49	-	-	-	49
Training	28,245	2,456	-	2,456	30,701
Miscellaneous	11,837	622	-	622	12,459
Total expenses before depreciation	<u>1,363,433</u>	<u>164,905</u>	<u>-</u>	<u>164,905</u>	<u>1,528,338</u>
Depreciation	<u>65,359</u>	<u>4,467</u>	<u>-</u>	<u>4,467</u>	<u>69,826</u>
Total expenses	<u>\$ 3,748,360</u>	<u>\$ 343,963</u>	<u>\$ -</u>	<u>\$ 343,963</u>	<u>\$ 4,092,323</u>

The accompanying notes are an integral part of this statement.

Success 4 Kids and Families, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2011 and 2010

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

A brief description of the organization and a summary of its significant accounting policies consistently applied in the preparation of the accompanying financial statements follow:

1. General

Success 4 Kids and Families, Inc. (the "Organization"), based in Tampa, Florida, was incorporated in April 2005 and effectively began operations July 1, 2005. The purpose of the Organization is to promote success by providing comprehensive educational, mental health, and support services to children and their families utilizing a system of care values and principles, offering children and their families a comprehensive array of services. This value system means that a strength-based, culturally competent, consumer and family driven approach is used when working with children and their families.

2. Basis of Accounting

The Organization follows standards of accounting and financial reporting for not-for-profit organizations as described in the American Institute of Certified Public Accountants' *Industry Guide for Audits of Not-for-Profit Organizations*. Accordingly, the financial statements are prepared on an accrual basis of accounting.

3. Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit, certificates of deposit, money market accounts, and investment grade commercial paper that are readily convertible into cash and purchased with original maturities of three months or less.

4. Grants Receivable and Refundable Advances

The Organization receives support from various federal, state and county grants. None of the amounts receivable at June 30, 2011 and 2010 are deemed to be uncollectible. Therefore, no provision for uncollectible amounts has been made in the accompanying financial statements. Revenues from governmental grants are recorded based upon terms of the grantor allotment which generally provide that revenues are earned when the allowable costs of the specific grant provisions have been incurred. Support received from governmental agencies in advance of related allowable costs is recorded as refundable advances. Unexpended advances may have to be returned to the awarding agency at the end of the contract term. Revenues are subject to audit by the grantor and, if the examination results in a disallowance of any expenditure, repayment could be required.

5. Accounts Receivable

Accounts receivable consist of amounts owed to the Organization for program service fees. The Organization provides for accounts receivable at an estimated net realizable value. All accounts receivable are deemed to be fully collectible and no allowance for doubtful accounts is necessary at June 30, 2011 and 2010.

Success 4 Kids and Families, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011 and 2010

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICES - Continued

6. Property and Equipment

Property and equipment are recorded at cost or at estimates of fair market value by management at the time of donation. The Organization capitalizes property and equipment additions in excess of \$1,000.

7. Depreciation

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives by the straight-line method. Estimated service lives for the Organization's property and equipment are approximately three to five years.

8. Noncash Contributions

Donated materials and services are recorded as contributions at their estimated values at the date of receipt. No amounts have been recorded for donated materials since no materials were donated during the years ended June 30, 2011 and 2010. Also, no amounts have been recorded for volunteer services since no objective basis is available to measure the value of such services.

9. Financial Accounting Standards

FASB ASC 956-605 requires the Organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. It also requires recognition of contributed services meeting certain criteria at fair values.

FASB ASC 958-205 establishes standards for general purpose external financial statements of not-for-profit organizations that requires a statement of financial position, a statement of activities, and a statement of cash flows.

These three classifications are defined as follows:

- Unrestricted net assets – not subject to donor-imposed restrictions or the donor-imposed restrictions have expired.
- Temporarily restricted net assets – subject to donor-imposed stipulations that may be fulfilled by actions of the Organization to meet the stipulations or become unrestricted by the passage of time. Currently, the Organization has no temporarily restricted net assets.
- Permanently restricted net assets – subject to donor-imposed stipulations that they be retained and invested permanently by the Organization. Currently, the Organization has no permanently restricted net assets.

Success 4 Kids and Families, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011 and 2010

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICES - Continued

10. Functional Allocation of Expenses

The costs of providing the Organization's various programs and other activities have been summarized on a functional basis in the accompanying Statements of Activities and Changes in Net Assets. Accordingly, certain costs have been allocated among the programs and supportive services benefited as shown in the Statements of Functional Expenses for the years ended June 30, 2011 and 2010.

11. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

12. Concentration of Credit Risk

The Organization had no cash on deposit with a financial institution in excess of the Federal Deposit Insurance Corporation's limit at June 30, 2011 and 2010.

13. Reclassification

Certain amounts previously reported in the financial statements for the prior year have been reclassified in order for them to be in conformity with the current year presentation.

NOTE B - FAIR VALUE MEASUREMENTS

FASB ASC 820-10 establishes a framework for using fair value to measure assets and liabilities and defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) as opposed to the price that would be paid to acquire the asset or received to assume the liability (an entry price).

Under FASB ASC 820-10, a fair value measure should reflect the assumptions that market participants would use in pricing the asset or liability, including the assumptions about the risk inherent in a particular valuation technique, the effect of a restriction on the sale or use of an asset and the risk of nonperformance. FASB ASC 820-10 requires disclosures that stratify Statement of Activity amounts measured at fair value based on inputs used to derive fair value measurements. These strata include:

- Level 1 inputs, where the valuation is based on quoted market prices for identical assets or liabilities traded in active markets (which include exchanges and over-the-counter markets with sufficient volume),

Success 4 Kids and Families, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011 and 2010

NOTE B - FAIR VALUE MEASUREMENTS - Continued

- Level 2 inputs, where the valuation is based on quoted market prices for similar instruments traded in active markets, quoted prices for identical or similar instruments in markets that are not active and model-based valuation techniques for which all significant assumptions are observable in the market, and
- Level 3 inputs, where the valuation is generated from model-based techniques that use significant assumptions not observable in the market, but observable based on fund-specific data. These unobservable assumptions reflect estimates or assumptions that market participants would use in pricing the asset or liability. Valuation techniques typically include option pricing models, discounted cash flow models and similar techniques, but may also include the use of market prices of assets or liabilities that are not directly comparable to the subject asset or liability.

The following table presents financial assets measured at fair value on a recurring basis as of June 30,:

	Fair Value Measurements at Reporting Date Using			
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>June 30, 2011</u>				
Certificates of deposit	\$ 39,916	\$ 39,916	\$ -	\$ -
<u>June 30, 2010</u>				
Certificates of deposit	\$ 39,365	\$ 39,365	\$ -	\$ -

NOTE C - RETIREMENT PLAN

The Organization participates in a tax-deferred retirement plan whose assets are held by an insurance company as trustee. Contributions to the plan are based on a percentage of eligible employees' compensation as defined by the plan. Contributions to the plan amounted to \$88,243 and \$65,738 for the years ended June 30, 2011 and 2010, respectively.

NOTE D - INCOME TAX STATUS

The Organization has received an advanced ruling of tax exempt status under Section 501(c)(3) of the Internal Revenue Code and Chapter 220.13 of the Florida Statutes, respectively. Management is not aware of any activities that would jeopardize the Organization's tax exempt status. The Organization is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Tax years after June 30, 2008 remain subject to examination by taxing authorities.

Success 4 Kids and Families, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011 and 2010

NOTE E - COMMITMENTS

The Organization conducts its operations in a leased facility and leases equipment under non-cancelable operating leases.

Approximate future minimum payments under the operating lease agreements are as follows:

<u>Year ending June 30,</u>	
2012	\$ 113,418
2013	121,358
2014	92,367
2015	94,701
2016	95,673
Thereafter	<u>39,864</u>
	<u>\$ 557,381</u>

Total rent expense under non-cancelable operating leases for the years ended June 30, 2011 and 2010 was approximately \$150,000 and \$139,000, respectively.

NOTE F - LINE OF CREDIT

The Organization has a \$25,000 unsecured line of credit as of June 30, 2011, available at a financial institution, bearing interest at prime. There was no outstanding balance on this line of credit at June 30, 2011.

NOTE G - ECONOMIC DEPENDENCY

The Organization receives a substantial amount of funding (approximately 96% and 94% during the years ended June 30, 2011 and 2010, respectively) from federal, state and local grants. The availability and funding of such grants are subject to change with little or no advance notice.

NOTE H - CHILDREN'S BOARD OF HILLSBOROUGH COUNTY

Grant funding from the Children's Board of Hillsborough County consisted of the following for the year ended June 30, 2011:

<u>Grant Name</u>	<u>Contract Number</u>	<u>Revenue/ Expenditures</u>
THINKids Project	C01-63000-201-004-2770-642-10	\$ 143,500
THINKids Project	C01-63000-201-004-2770-642-11	<u>444,885</u>
		<u>\$ 588,385</u>

Success 4 Kids and Families, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011 and 2010

NOTE H - CHILDREN'S BOARD OF HILLSBOROUGH COUNTY - Continued

Grant funding from the Children's Board of Hillsborough County consisted of the following for the year ended June 30, 2010:

<u>Grant Name</u>	<u>Contract Number</u>	<u>Revenue/ Expenditures</u>
THINKids Project	C01-63000-201-004-2770-642-10	\$ 441,567
THINKids Project	C01-63000-201-004-2770-642-09	<u>146,801</u>
		<u>\$ 588,368</u>

The above revenues are included in the grant revenue on the Statements of Activities and Changes in Net Assets.

NOTE I - GOVERNMENTAL GRANT REVENUES

Governmental grant revenues consisted of funds from the following tiers of government for the year ended June 30,:

	<u>2011</u>	<u>2010</u>
Federal	\$ 1,931,071	\$ 1,707,955
State	518,606	463,406
State funds used to match federal funds	1,470,687	1,104,399
County and local grants	<u>696,382</u>	<u>689,817</u>
	<u>\$ 4,616,746</u>	<u>\$ 3,965,577</u>

NOTE J - SUBSEQUENT EVENTS

The Organization has evaluated events and transactions occurring subsequent to June 30, 2011 as of October 17, 2011 which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

SUCCESS 4 KIDS AND FAMILIES, INC.

June 30, 2011

Success 4 Kids and Families, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2011

Federal Grantor / Program Title	Federal CFDA # or State CSFA #	Pass-through Entity Identifying Number	Expenditures
FEDERAL			
U.S. Department of Health and Human Services -			
Pass-through Central Florida Behavioral Health Network, Inc.			
Block Grants for Community Mental Health Services	93.958	QD1A9	\$ 578,232
Children's Health Insurance Program	93.767	QD1A9	<u>259,000</u>
			<u>837,232</u>
Pass-through Healthy Start Coalition of Hillsborough County, Inc.			
Medical Assistance Program	93.778	COSBM-01	762,488
Maternal & Child Health Services Block Grant to States	93.994	COSJ6-10	<u>175,561</u>
			<u>938,049</u>
Pass-through Hillsborough Kids, Inc.			
Temporary Assistance for Needy Families	93.558	HKII45/HKII54	4,043
Child Welfare Services - State Grants	93.645	HKII45/HKII54	790
Foster Care - Title IV-E	93.658	HKII45/HKII54	6,998
Foster Care - Title IV-E-ARRA	93.658	HKII45/HKII54	1,102
Adoption Assistance	93.659	HKII45/HKII54	1,482
Child Abuse and Neglect State Grants	93.669	HKII45/HKII54	13,254
Promoting Safe and Stable Families - IV-B, Part II Caseworkers	93.556	HKII45/HKII54	<u>121</u>
			<u>27,790</u>
U.S. Department of Education -			
Pass-through Florida Department of Education			
Special Education - Grants to States	84.027	290-2621A-1CDO5	75,474
Special Education - Grants to States	84.027	290-2621A-1CDT6	38,656
Special Education - Grants to States	84.027	290-95110-15001	<u>13,870</u>
			<u>128,000</u>
Total expenditures of federal awards			<u>1,931,071</u>
STATE			
Florida Department of Children and Families			
Pass-through Hillsborough Kids, Inc.			
Community Based Care Supports	60.094	HKII45/HKII54	269,175
Pass-through Central Florida Behavioral Health Care Network, Inc.			
Children's Mental Health Community Support Services	60.055	QDIA9	<u>249,431</u>
Total state expenditures of state financial assistance			<u>518,606</u>
Total			<u>\$ 2,449,677</u>

The accompanying notes are an integral part of this schedule.

Success 4 Kids and Families, Inc.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

June 30, 2011

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance includes the federal and state grant activity of Success 4 Kids and Families, Inc. (the "Organization") and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations* and Chapter 10.650, *Rules of the Auditor General*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE B - CONTINGENCIES

These federal and state programs/projects are subject to financial and compliance audits by grantor agencies which, if instances of material noncompliance are found, may result in disallowed expenditures and affect the Organization's continued participation in specific programs. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

NOTE C - SUBRECIPIENTS

The Organization did not provide any federal awards or state financial assistance to subrecipients.

NOTE D - STATE MATCHING FUNDS FOR FEDERAL PROGRAMS

State funds awarded to the Organization as matching funds for federal programs consisted of the following:

<u>Federal Program Matched by State Awards</u>	<u>State Contract #</u>	<u>Expenditures</u>
Medical Assistance program (Medicaid)	COSJ6	\$ 734,490
Medical Assistance program (Medicaid)	HFH 10/11	67,398
Maternal and Child Health Services Block Grant to the States	COSJ6	609,640
Maternal and Child Health Services Block Grant to the States	HFH 10/11	57,414
Child Welfare Services - State Grants	HKII45/HKII54	263
Adoption Assistance	HKII45/HKII54	1,482
		<u>\$ 1,470,687</u>

These expenditures are not subject to the Florida Single Audit Act pursuant to Section 215.97 of the Florida statutes.

INDEPENDENT AUDITORS' 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*

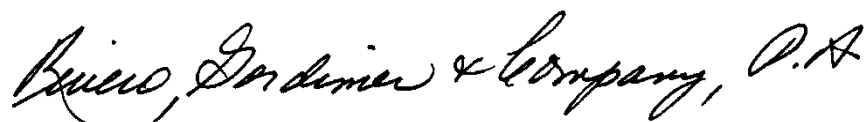
SUCCESS 4 KIDS AND FAMILIES, INC.

June 30, 2011

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of the Board of Directors, management and others within the entity, and federal, state, and local awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Bueco, Gordinier & Company, P.A." The signature is written in a cursive, flowing style.

Tampa, Florida
October 17, 2011

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133 AND CHAPTER 10.650, *RULES OF THE AUDITOR GENERAL*

SUCCESS 4 KIDS AND FAMILIES, INC.

June 30, 2011



RIVERO, GORDIMER & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Member
 American Institute of Certified Public Accountants
 Florida Institute of Certified Public Accountants

Cesar J. Rivero	Sam A. Lazzara
Richard Gordimer	Stephen G. Douglas
Herman V. Lazzara	Michael E. Helton
Marc D. Sasser	

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
 WITH REQUIREMENTS THAT COULD HAVE A
 DIRECT AND MATERIAL EFFECT ON EACH MAJOR
 PROGRAM AND STATE PROJECT AND ON INTERNAL
 CONTROL OVER COMPLIANCE IN ACCORDANCE
 WITH OMB CIRCULAR A-133 AND CHAPTER 10.650,
 RULES OF THE AUDITOR GENERAL

Board of Directors
 Success 4 Kids and Families, Inc.

Compliance

We have audited Success 4 Kids and Families, Inc.'s (the "Organization") compliance 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 Florida Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2011. The Organization's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs and state projects is the responsibility of the Organization'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 of America, 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 project occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Organization's compliance with those requirements.

In our opinion, the Organization complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state projects for the year ended June 30, 2011.

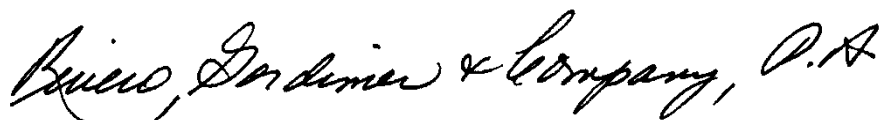
Internal Control Over Compliance

The management of the Organization is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the Organization's internal control over compliance with requirements that could have a direct and material effect on a major federal program or state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of the Organization's 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 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 and use of the Organization's Board of Directors, management, and federal and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Buco, Gardner & Company, P.A." The signature is written in black ink and is positioned in the lower right quadrant of the page.

Tampa, Florida
October 17, 2011

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAMS
AND STATE PROJECTS

SUCCESS 4 KIDS AND FAMILIES, INC.

June 30, 2011

Success 4 Kids and Families, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL PROGRAMS
AND STATE PROJECTS

For the year ended June 30, 2011

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued Unqualified

Internal control over financial reporting
 Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards and State Financial Assistance

Internal control over major programs/projects
 Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X none reported

Type of auditors' report issued on compliance for
 major programs/projects Unqualified

Any audit findings disclosed that are required to be
 reported in accordance with Section 510(a) of
 OMB Circular A-133 and/or Chapter 10.650,
Rules of the Auditor General? yes X no

Identification of major programs/projects:

Federal

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.958	U.S. Department of Health and Human Services Block Grant for Community Mental Health Services
93.778	Medical Assistance Program

Success 4 Kids and Families, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL PROGRAMS
AND STATE PROJECTS - CONTINUED

For the year ended June 30, 2011

State

<u>CFDA Number</u>	<u>Name of State Project</u>
60.055	Florida Department of Children and Families Children's Mental Health Community Support Services
60.094	Community Based Care Supports

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

\$ 300,000

Dollar threshold used to distinguish between
type A and type B state projects

\$ 155,582

Auditee qualified as low-risk auditee under the provisions
of OMB Circular A-133?

X yes no

Section II - Financial Statement Findings

No matters were reported for the year ended June 30, 2011

Section III - Federal Award and State Financial Assistance Findings and Questioned Cos

No matters were reported for the year ended June 30, 2011

Section IV - Other Issues

No summary schedule of prior audit findings is required because there were no prior
audit findings related to federal programs

MANAGEMENT LETTER
SUCCESS 4 KIDS AND FAMILIES, INC.
For the year ended June 30, 2011

Success 4 Kids and Families, Inc.
 SCHEDULE OF STATE EARNINGS
 For the fiscal year ended June 30, 2011

1	Total Expenditures	\$ 4,758,662
2	Less Other State and Federal Funds	\$ (2,432,326)
3	Less Non-Match SAMH Funds	\$ (1,086,663)
4	Less Unallowable Costs per 65E-14, F.A.C.	\$ (48,740)
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	\$ 1,190,933
6	Maximum Available Earnings (Line 5 times 75%)	\$ 893,200
7	Amount of State Funds Requiring Match	\$ -
8	Amount Due to Department * (Subtract line 7 from line 6)	\$ 893,200

* Success 4 Kids and Family, Inc. has met the State's matching requirements. Accordingly, no funds are refundable to Central Florida Behavioral Health Network, Inc.

Success 4 Kids and Families, Inc.

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS

For the fiscal year ended June 30, 2011

This audit schedule is not applicable to Success 4 Kids and Families, Inc. for the fiscal year ended June 30, 2011.

Success 4 Kids and Families, Inc.
 AUDIT SCHEDULE
 SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS

For the fiscal year ended June 30, 2011

Program A	Cost Center B	State Contracted Rate C	Total Units of Service Provided D	Total Units of Service paid by 3rd Party Contracts, Local Gov't or Other State Agencies E	Maximum # of Units Eligible for Payment by Department (D-E) F	Amount Paid for Services by Department G	Maximum \$ Value of Units in Column F (F X C) H	Amount Owed to Department (G-H or \$0 whichever is greater) I
Children's MH	Crisis Stabilization Unit	\$ -	-	-	-	\$ -	\$ -	\$ -
Adult MH	Crisis Stabilization Unit	\$ -	-	-	-	\$ -	\$ -	\$ -
Children's SA	Substance Abuse Detox	\$ -	-	-	-	\$ -	\$ -	\$ -
Adult SA	Substance Abuse Detox	\$ -	-	-	-	\$ -	\$ -	\$ -
Adult MH	Short-term Residential	\$ -	-	-	-	\$ -	\$ -	\$ -
Total Amount Owed to Department =								\$ -

This audit schedule is not applicable to Success 4 Kids and Families, Inc. for the fiscal year ended June 30, 2011.

AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE

AGENCY: Success 4 Kids and Families, Inc.

DATE PREPARED: 10/17/2011

CONTRACT #: CF-1329-1011

BUDGET PERIOD: FROM 07/01/10 TO 06/30/11

PART I: ACTUAL FUNDING SOURCES AND REVENUES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS						
	STATE SAMH-FUNDED COST CENTERS						
	Community-Based Alcohol, Drug Abuse and Mental Health Services						
	Assessment	Medical Services	Outpatient Individual	Incidental Expense	In-Home/On Site	Case Management	Intervention
IA. STATE SAMH FUNDING							
(1) General Revenue - Adult	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) General Revenue - Adolescent	23,085	9,464	16,096	8,663	7,950	154,757	2,687
(3) ADAMH Revenue - Adult	-	-	-	-	-	-	-
(4) ADAMH Revenue - Adolescent	55,027	15,505	22,210	24,825	15,147	330,253	3,160
(5) Indigent Drugs	-	-	-	-	-	-	-
TOTAL STATE SAMH FUNDING	\$ 78,112	\$ 24,969	\$ 38,306	\$ 33,488	\$ 23,097	\$ 485,010	\$ 5,847
IB. OTHER GOVT. FUNDING							
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Medicaid	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-
TOTAL OTHER GOVT. FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IC. ALL OTHER REVENUES							
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-
(6) In-kind	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING =	\$ 78,112	\$ 24,969	\$ 38,306	\$ 33,488	\$ 23,097	\$ 485,010	\$ 5,847

AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE - CONTINUED

AGENCY: Success 4 Kids and Families, Inc.

DATE PREPARED: 10/17/2011

CONTRACT #: CF-1329-1011

BUDGET PERIOD: FROM 07/01/10 TO 06/30/11

PART I: ACTUAL FUNDING SOURCES AND REVENUES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS					
	STATE SAMH-FUNDED COST CENTERS					
	Community-Based Alcohol, Drug Abuse and Mental Health Services					
	Information & Referral	BNET	Total	Non-SAMH	Administration	Total Funding
IA. STATE SAMH FUNDING						
(1) General Revenue - Adult	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) General Revenue - Adolescent	26,729	259,000	508,431	-	-	508,431
(3) ADAMH Revenue - Adult	-	-	-	-	-	-
(4) ADAMH Revenue - Adolescent	112,105	-	578,232	-	-	578,232
(5) Indigent Drugs	-	-	-	-	-	-
TOTAL STATE SAMH FUNDING	\$ 138,834	\$ 259,000	\$ 1,086,663	\$ -	\$ -	\$ 1,086,663
IB. OTHER GOVT. FUNDING						
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ 1,669,838	\$ -	\$ 1,669,838
(2) Medicaid	-	-	-	762,488	-	762,488
(3) Local Government	-	-	-	1,097,757	-	1,097,757
TOTAL OTHER GOVT. FUNDING	\$ -	\$ -	\$ -	\$ 3,530,083	\$ -	\$ 3,530,083
IC. ALL OTHER REVENUES						
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-
(5) Other	-	-	-	207,513	-	207,513
(6) In-kind	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES	\$ -	\$ -	\$ -	\$ 207,513	\$ -	\$ 207,513
TOTAL FUNDING =	\$ 138,834	\$ 259,000	\$ 1,086,663	\$ 3,737,596	\$ -	\$ 4,824,259

AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE - CONTINUED

AGENCY: Success 4 Kids and Families, Inc. DATE PREPARED: 10/17/2011

CONTRACT #: CF-1329-1011 BUDGET PERIOD: FROM 07/01/10 TO 06/30/11

PART II: ACTUAL EXPENSES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS							
	STATE SAMH-FUNDED COST CENTERS							
	Community-Based Alcohol, Drug Abuse and Mental Health Services							
	Assessment	Medical Services	Outpatient Individual	Incidental Expense	In Home/ On Site	Intensive Care Management	Intervention	
IIA. PERSONNEL EXPENSES								
(1) Salaries	\$ 23,303	\$ 7,449	\$ 11,428	\$ 9,991	\$ 6,891	\$ 144,703	\$ 1,744	
(2) Fringe Benefits	5,412	1,730	2,654	2,320	1,600	33,607	405	
TOTAL PERSONNEL EXPENSES	\$ 28,715	\$ 9,179	\$ 14,082	\$ 12,311	\$ 8,491	\$ 178,310	\$ 2,149	
IIB. OTHER EXPENSES								
(1) Building Occupancy	\$ 2,000	\$ 639	\$ 981	\$ 858	\$ 592	\$ 12,421	\$ 150	
(2) Professional Services	3,130	1,001	1,535	1,342	926	19,439	234	
(3) Travel	393	126	193	168	116	2,440	29	
(4) Equipment	1,556	497	763	667	460	9,660	116	
(5) Food Services	-	-	-	-	-	-	-	
(6) Medical and Pharmacy	-	-	-	-	-	-	-	
(7) Subcontracted Services	37,103	11,860	18,195	15,907	10,972	230,394	2,777	
(8) Insurance	346	111	170	148	102	2,150	26	
(9) Interest Paid	-	-	-	-	-	-	-	
(10) Operating Supplies and Expenses	541	173	265	232	160	3,361	41	
(11) Other	1,071	342	525	459	317	6,651	82	
(12) Donated Items	-	-	-	-	-	-	-	
TOTAL OTHER EXPENSES	\$ 46,140	\$ 14,749	\$ 22,627	\$ 19,781	\$ 13,645	\$ 286,516	\$ 3,455	
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 74,855	\$ 23,928	\$ 36,709	\$ 32,092	\$ 22,136	\$ 464,826	\$ 5,604	
IIC. DISTRIBUTED INDIRECT COSTS								
Administration	\$ 3,253	\$ 1,040	\$ 1,595	\$ 1,395	\$ 962	\$ 20,201	\$ 244	
TOTAL ACTUAL OPER. EXPENSES	\$ 78,108	\$ 24,968	\$ 38,304	\$ 33,487	\$ 23,098	\$ 485,027	\$ 5,848	
IID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ALLOWABLE OPER. EXPENSES	\$ 78,108	\$ 24,968	\$ 38,304	\$ 33,487	\$ 23,098	\$ 485,027	\$ 5,848	
III. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE - CONTINUED**

AGENCY: Success 4 Kids and Families, Inc.

DATE PREPARED: 10/17/2011

CONTRACT #: CF-1329-1011

BUDGET PERIOD: FROM 07/01/10 TO 06/30/11

PART II: ACTUAL EXPENSES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS					
	STATE SAMH-FUNDED COST CENTERS					
	Community-Based Alcohol, Drug Abuse and Mental Health Services					
	Information & Referral	BNET	Total	Non-SAMH	Administration	Total Funding
IIA. PERSONNEL EXPENSES						
(1) Salaries	\$ 41,418	\$ 77,268	\$ 324,195	\$ 2,000,436	\$ 223,869	\$ 2,548,500
(2) Fringe Benefits	9,619	17,946	75,293	492,988	54,576	622,857
TOTAL PERSONNEL EXPENSES	\$ 51,037	\$ 95,214	\$ 399,488	\$ 2,493,424	\$ 278,445	\$ 3,171,357
IIB. OTHER EXPENSES						
(1) Building Occupancy	\$ 3,555	\$ 6,633	\$ 27,829	\$ 111,832	\$ 12,279	\$ 151,940
(2) Professional Services	5,564	10,380	43,551	19,306	125,901	188,758
(3) Travel	698	1,303	5,466	80,767	7,514	93,747
(4) Equipment	2,765	5,158	21,642	50,137	5,870	77,649
(5) Food Services	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-
(7) Subcontracted Services	65,946	123,025	516,179	295,801	-	811,980
(8) Insurance	615	1,148	4,816	11,793	1,419	18,028
(9) Interest Paid	-	-	-	-	-	-
(10) Operating Supplies and Expenses	962	1,794	7,529	64,122	3,438	75,089
(11) Other	1,905	3,552	14,904	133,864	21,346	170,114
(12) Donated Items	-	-	-	-	-	-
TOTAL OTHER EXPENSES	\$ 82,010	\$ 152,993	\$ 641,916	\$ 767,622	\$ 177,767	\$ 1,587,305
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 133,047	\$ 248,207	\$ 1,041,404	\$ 3,261,046	\$ 456,212	\$ 4,758,662
IIC. DISTRIBUTED INDIRECT COSTS						
Administration	\$ 5,782	\$ 10,787	\$ 45,259	\$ 362,213	\$ (407,472)	\$ -
TOTAL ACTUAL OPER. EXPENSES	\$ 138,829	\$ 258,994	\$ 1,086,663	\$ 3,623,259	\$ 48,740	\$ 4,758,662
IID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ 48,740	\$ 48,740
TOTAL ALLOWABLE OPER. EXPENSES	\$ 138,829	\$ 258,994	\$ 1,086,663	\$ 3,623,259	\$ -	\$ 4,709,922
III. CAPITAL EXPENDITURES						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -