

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

SUCCESS 4 KIDS AND FAMILIES, INC.

June 30, 2012 and 2011

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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 supplementary information listed in the table of contents, including the Schedule of Expenditures of Federal Awards and State Financial Assistance, 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 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 records used to prepare the financial statements or 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, the Schedule of Expenditure of Federal Awards and State Financial Assistance is fairly stated in all material respects in relation to the financial statements taken as a whole.

Buccio, Gardner & Company, P.A.

Tampa, Florida
October 15, 2012

Success 4 Kids and Families, Inc.
STATEMENTS OF FINANCIAL POSITION

June 30,

	2012	2011
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents (notes A3 and A12)	\$ 331,926	\$ 156,935
Investments (note B)	-	39,916
Grants receivable (note A4)	646,003	693,440
Accounts receivable (note A5)	32,173	-
Employee advances	535	1,821
Prepaid expenses	53,965	107,971
Total current assets	1,064,602	1,000,083
FURNITURE AND EQUIPMENT (note A6)	276,876	340,606
Less accumulated depreciation (note A7)	(207,087)	(251,915)
	69,789	88,691
DEPOSITS	-	3,816
TOTAL ASSETS	\$ 1,134,391	\$ 1,092,590
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 288,308	\$ 306,489
Accrued expenses	214,052	250,926
Deferred income	-	62,833
Refundable grant advance (note A4)	19,922	13,604
Line of credit (note F)	100,000	-
Total current liabilities	622,282	633,852
NET ASSETS		
Unrestricted	429,977	458,738
Temporarily restricted (note G)	82,132	-
Total net assets	512,109	458,738
TOTAL LIABILITIES AND NET ASSETS	\$ 1,134,391	\$ 1,092,590

The accompanying notes are an integral part of these statements.

Success 4 Kids and Families, Inc.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public support and revenue			
Public support (note H)			
Federal grants	\$ 1,981,460	\$ 82,132	\$ 2,063,592
State grants	2,814,776	-	2,814,776
County and local grants	512,383	-	512,383
Contributions	16,160	-	16,160
Other income	10,141	-	10,141
	<u>5,334,920</u>	<u>82,132</u>	<u>5,417,052</u>
Revenue			
Program service fees	<u>335,598</u>	<u>-</u>	<u>335,598</u>
Total public support and revenue	<u>5,670,518</u>	<u>82,132</u>	<u>5,752,650</u>
EXPENSES			
Program services	<u>5,220,387</u>	<u>-</u>	<u>5,220,387</u>
Supporting services			
Management and general	<u>478,892</u>	<u>-</u>	<u>478,892</u>
Total expenses	<u>5,699,279</u>	<u>-</u>	<u>5,699,279</u>
Change in net assets	(28,761)	82,132	53,371
Net assets at beginning of year	<u>458,738</u>	<u>-</u>	<u>458,738</u>
Net assets at end of year	<u>\$ 429,977</u>	<u>\$ 82,132</u>	<u>\$ 512,109</u>

The accompanying notes are an integral part of this statement.

Success 4 Kids and Families, Inc.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2011

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public support and revenue			
Public support (Note H)			
Federal grants	\$ 1,931,071	\$ -	\$ 1,931,071
State grants	1,989,293	-	1,989,293
County and local grants	696,382	-	696,382
Contributions	2,296	-	2,296
Other income	11,551	-	11,551
	<u>4,630,593</u>	<u>-</u>	<u>4,630,593</u>
Revenue			
Program service fees	<u>193,666</u>	<u>-</u>	<u>193,666</u>
Total public support and revenue	<u>4,824,259</u>	<u>-</u>	<u>4,824,259</u>
EXPENSES			
Program services	<u>4,302,450</u>	<u>-</u>	<u>4,302,450</u>
Supporting services			
Management and general	<u>456,212</u>	<u>-</u>	<u>456,212</u>
Total expenses	<u>4,758,662</u>	<u>-</u>	<u>4,758,662</u>
Change in net assets	65,597	-	65,597
Net assets at beginning of year	<u>393,141</u>	<u>-</u>	<u>393,141</u>
Net assets at end of year	<u>\$ 458,738</u>	<u>\$ -</u>	<u>\$ 458,738</u>

The accompanying notes are an integral part of this statement.

Success 4 Kids and Families, Inc.

STATEMENTS OF CASH FLOWS

For the year ended June 30,

	<u>2012</u>	<u>2011</u>
Cash flows from operating activities		
Change in net assets	\$ 53,371	\$ 65,597
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Decrease (increase) in grants receivable	47,437	(77,027)
(Increase) decrease in accounts receivable and employee advances	(30,887)	14,287
Decrease (increase) in prepaid assets	54,006	(23,578)
Decrease in deposits	3,816	-
Depreciation	54,143	77,049
Decrease in accounts payable	(18,181)	(87,372)
Increase (decrease) in refundable grant advance	6,318	(10,486)
(Decrease) increase in accrued expenses	(99,707)	48,178
Loss on disposal of assets	272	-
Total adjustments	<u>17,217</u>	<u>(58,949)</u>
Net cash provided by operating activities	<u>70,588</u>	<u>6,648</u>
Cash flows from investing activities		
Purchase of equipment	(35,513)	(38,042)
Transfer of investments	39,916	(551)
Net cash provided (used) by investing activities	<u>4,403</u>	<u>(38,593)</u>
Cash flows from financing activities		
Proceeds from line of credit	100,000	-
Net cash provided by financing activities	<u>100,000</u>	<u>-</u>
Net increase (decrease) in cash	174,991	(31,945)
Cash and cash equivalents at beginning of year	<u>156,935</u>	<u>188,880</u>
Cash and cash equivalents at end of year	<u>\$ 331,926</u>	<u>\$ 156,935</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, 2012

	Program Services	Supporting Services			Total
		Management and General	Fund- raising	Total Support	
Salaries	\$2,895,919	\$ 234,804	\$ -	\$234,804	\$3,130,723
Employee benefits	498,259	40,399	-	40,399	538,658
Payroll taxes	212,479	17,228	-	17,228	229,707
Total salaries and related expenses	<u>3,606,657</u>	<u>292,431</u>	<u>-</u>	<u>292,431</u>	<u>3,899,088</u>
Professional/fiscal agent fees	-	117,717	-	117,717	117,717
Supplies	49,273	4,825	-	4,825	54,098
Telephone and internet	99,424	12,969	-	12,969	112,393
Postage	18,790	468	-	468	19,258
Insurance	8,278	4,214	-	4,214	12,492
Minor equipment and computer maintenance	93,282	8,111	-	8,111	101,393
Printing and publications	7,761	3,223	-	3,223	10,984
Occupancy	162,231	15,962	-	15,962	178,193
Travel	134,941	606	-	606	135,547
Participant development	45,651	-	-	-	45,651
Subcontractors	910,675	-	-	-	910,675
Conference and seminars	8,968	-	-	-	8,968
Training/professional development	16,862	8,066	-	8,066	24,928
Meetings	3,093	-	-	-	3,093
Loss on asset disposal	272	-	-	-	272
Miscellaneous	4,417	5,969	-	5,969	10,386
Total expenses before depreciation	<u>1,563,918</u>	<u>182,130</u>	<u>-</u>	<u>182,130</u>	<u>1,746,048</u>
Depreciation	<u>49,812</u>	<u>4,331</u>	<u>-</u>	<u>4,331</u>	<u>54,143</u>
Total expenses	<u>\$5,220,387</u>	<u>\$ 478,892</u>	<u>\$ -</u>	<u>\$478,892</u>	<u>\$5,699,279</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, 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
Occupancy	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.

NOTES TO FINANCIAL STATEMENTS

June 30, 2012 and 2011

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

The mission of the organization states that Success 4 Kids & Families (the "Organization") embraces system of care values and principles to provide children and their families with a comprehensive array of services. This value system means that a strength-based, culturally competent, consumer and family driven approach occurs at every level of service when working with children and their families. This is accomplished by providing both comprehensive and educational mental health and support services to children and their families utilizing system of care values and principles.

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 money market accounts 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, 2012 and 2011 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, 2012 and 2011.

Success 4 Kids and Families, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2012 and 2011

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, 2012 and 2011. 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.
- 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, 2012 and 2011

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, 2012 and 2011.

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, 2012 and 2011.

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 Financial Position 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, 2012 and 2011

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, 2012</u>				
Certificates of deposit	\$ -	\$ -	\$ -	\$ -
<u>June 30, 2011</u>				
Certificates of deposit	\$ 39,916	\$ 39,916	\$ -	\$ -

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 \$93,344 and \$88,243 for the years ended June 30, 2012 and 2011, 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, 2012 and 2011

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>	
2013	\$ 120,000
2014	105,000
2015	107,000
2016	108,000
2017	36,000
Thereafter	<u>-</u>
	<u>\$ 476,000</u>

Total rent expense under non-cancelable operating leases for the years ended June 30, 2012 and 2011 was approximately \$178,200 and \$153,500, respectively.

NOTE F – NOTE PAYABLE TO BANK

Note payable to bank consisted of the following line of credit at June 30, 2012:

\$100,000 revolving line of credit, collateralized by blanket lien on all business assets, interest at prime plus 1% (4.25% at June 30, 2012) with a floor of 6%, monthly payment of interest only, principal due on demand	<u>\$ 100,000</u>
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NOTE G – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets pertain to the following at June 30,:

	<u>2012</u>	<u>2011</u>
Child Welfare Diversion Program	<u>\$ 82,132</u>	<u>\$ -</u>

NOTE H - ECONOMIC DEPENDENCY

The Organization received a substantial amount of funding (approximately 94% and 96% during the years ended June 30, 2012 and 2011, respectively) from federal, state and local grants. The availability and funding of such grants are subject to change with little or no advance notice.

Success 4 Kids and Families, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2012 and 2011

NOTE I - 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, 2012:

<u>Grant Name</u>	<u>Contract Number</u>	<u>Revenue/ Expenditures</u>
THINKids Project	C01-63000-201-004-2770-642-11	\$ 167,147
THINKids Project	C01-63000-201-004-2770-642-12	<u>319,985</u>
		<u>\$ 487,132</u>

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>

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

NOTE J - GOVERNMENTAL GRANT REVENUES

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

	<u>2012</u>	<u>2011</u>
Federal	\$ 2,063,592	\$ 1,931,071
State	1,096,450	518,606
State funds used to match federal funds	1,655,493	1,470,687
County and local grants	<u>512,383</u>	<u>696,382</u>
	<u>\$ 5,327,918</u>	<u>\$ 4,616,746</u>

NOTE K - SUBSEQUENT EVENTS

On September 27, 2012, the Organization has renewed their line of credit agreement and increased their borrowing limit to \$250,000.

The Organization has evaluated events and transactions occurring subsequent to June 30, 2012 as of October 15, 2012 which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

SUCCESS 4 KIDS AND FAMILIES, INC.

June 30, 2012

Success 4 Kids and Families, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2012

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	CF1329-1014	\$ 578,232
Children's Health Insurance Program	93.767	CF1329-1020	303,000
			<u>881,232</u>
Pass-through Healthy Start Coalition of Hillsborough County, Inc.			
Medical Assistance Program	93.778	COSBM-01	711,887
Maternal & Child Health Services Block Grant to States	93.994	COSBO-01	214,175
Maternal & Child Health Services Block Grant to States	93.994	HFH 11-12-07	32,357
			<u>958,419</u>
Pass-through Hillsborough Kids, Inc.			
Adoption Assistance	93.659	HKIJ45	27,343
Child Abuse and Neglect State Grants	93.669	HKIJ45	68,598
			<u>95,941</u>
U.S. Department of Education -			
Pass-through Florida Department of Education			
Special Education - Grants to States	84.027	290-2622A-2CDT05	80,299
Special Education - Grants to States	84.027	290-2622A-2CDT06	33,831
Special Education - Grants to States	84.027	290-95110-2S0001	13,870
			<u>128,000</u>
Total expenditures of federal awards			<u>2,063,592</u>
STATE			
Florida Department of Children and Families			
Pass-through Hillsborough Kids, Inc.			
Community Based Care Supports	60.094	HKIJ45	802,506
Pass-through Central Florida Behavioral Health Care Network, Inc.			
Children's Mental Health Community Support Services	60.055	CF1329-1014	293,944
Total state expenditures of state financial assistance			<u>1,096,450</u>
Total			<u>\$ 3,160,042</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, 2012

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>
Maternal and Child Health Services Block Grant to the States	COSBO-01	\$ 1,398,150
Maternal and Child Health Services Block Grant to the States	HFH-11-12-07	213,981
Maternal and Child Health Services Block Grant to the States	HFH 11-12-07	<u>43,362</u>
		<u>\$ 1,655,493</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, 2012



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
Herman V. Lazzara Stephen G. Douglas
Marc D. Sasser Michael E. Helton
Richard B. Gordimer, of Counsel

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

Board of Directors
Success 4 Kids and Families, Inc.

We have audited the financial statements of Success 4 Kids and Families, Inc. (the "Organization") as of and for the year ended June 30, 2012, and have issued our report thereon, dated October 15, 2012. 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 of America.

Internal Control Over Financial Reporting

Management of the Organization is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the 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 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 would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

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 solely for the information and use of management, the Board of Directors, 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.

Breco, Gardner & Company, P.A.

Tampa, Florida
October 15, 2012

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, 2012



RIVERO, GORDIMER & COMPANY, P.A.
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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 the compliance of Success 4 Kids and Families, Inc. (the "Organization") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement*, and the requirements described in the 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, 2012. 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 compliance requirements referred to above that could have a direct and material effect to each of its major federal programs and state projects for the year ended June 30, 2012.

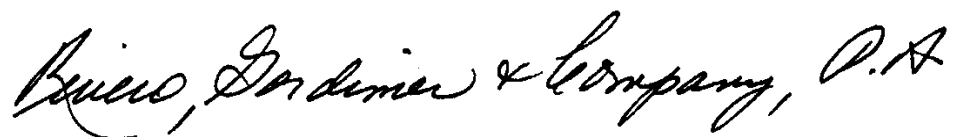
Internal Control Over Compliance

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 to determine the 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 management, the Organization's 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.

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

Tampa, Florida
October 15, 2012

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

SUCCESS 4 KIDS AND FAMILIES, INC.

June 30, 2012

Success 4 Kids and Families, Inc.

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

For the year ended June 30, 2012

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
93.767	Children's Health Insurance Program

State

<u>CSFA Number</u>	<u>Name of State Project</u>
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 \$ 300,000

Auditee qualified as low-risk auditee X yes no

Success 4 Kids and Families, Inc.

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

For the year ended June 30, 2012

Section II - Financial Statement Findings

No matters were reported for the year ended June 30, 2012

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

No matters were reported for the year ended June 30, 2012

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, 2012



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

Member
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Richard B. Gordimer, of Counsel

MANAGEMENT LETTER

Board of Directors
Success 4 Kids and Families, Inc.

We have audited the financial statements of Success 4 Kids and Families, Inc. (the "Organization") as of and for the fiscal year ended June 30, 2012, and have issued our report thereon, dated October 15, 2012.

We conducted our audit 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 Florida Auditor General*. We have issued our 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*, Independent Auditors' Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Federal Program and State Project and on Internal Control Over Compliance in Accordance With OMB Circular A-133 and Chapter 10.650, *Rules of the Florida Auditor General*, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, dated October 15, 2012, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.650, *Rules of the Auditor General*, which requires disclosure in the management letter of violations of provisions of contracts or grant agreements, or abuse, that have an effect on the financial statements or state project amounts that is less than material, but more than inconsequential. In addition, for matters that have an inconsequential effect on the financial statements or state project amounts, considering both quantitative and qualitative factors, the following may be reported based on professional judgment: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, that have occurred, or are likely to have occurred, and (2) deficiencies in internal control that are not significant deficiencies. Our audit disclosed no matters required to be disclosed by the *Rules of the Auditor General* (Section 10.654 (1)(e)).

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this letter is intended solely for the information and use of management, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

Tampa, Florida
October 15, 2012

CENTRAL FLORIDA SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES
AUDIT SCHEDULES

Success 4 Kids and Families, Inc.

SCHEDULE OF STATE EARNINGS

For the fiscal year ended June 30, 2012

1	Total Expenditures	\$	5,699,279
2	Less Other State and Federal Funds	\$	(3,169,886)
3	Less Non-Match SAMH Funds	\$	(1,175,176)
4	Less Unallowable Costs per 65E-14, F.A.C.	\$	(49,812)
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	\$	1,304,405
6	Maximum Available Earnings* (Line 5 times 75%)	\$	978,304
7	Amount of State Funds Requiring Match	\$	-
8	Amount Due to Department * (Subtract line 7 from line 6)	\$	-

* 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, 2012

This audit schedule is not applicable to Success 4 Kids and Families, Inc. for the fiscal year ended June 30, 2012.

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

For the fiscal year ended June 30, 2012

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 Govt 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 <u>greater</u>) 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, 2012.

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

AGENCY: Success 4 Kids & Families, Inc.

DATE PREPARED: 10/10/2012

CONTRACT #: CF1329-1014

BUDGET PERIOD: FROM 07/01/11 TO 06/30/12

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	Intensive Case Management	Intervention
IA. STATE SAMH FUNDING							
(1) General Revenue - Adult	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Central FL Beh. Hlth. Ntw k.	55,674	19,547	30,356	25,516	17,884	647,522	4,564
(3) ADAMH Revenue - Adult	-	-	-	-	-	-	-
(4) ADAMH Revenue - Adolescent	-	-	-	-	-	-	-
(5) Indigent Drugs	-	-	-	-	-	-	-
TOTAL STATE SAMH FUNDING	\$ 55,674	\$ 19,547	\$ 30,356	\$ 25,516	\$ 17,884	\$ 647,522	\$ 4,564
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 =	\$ 55,674	\$ 19,547	\$ 30,356	\$ 25,516	\$ 17,884	\$ 647,522	\$ 4,564

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

AGENCY: Success 4 Kids & Families, Inc.

DATE PREPARED: 10/10/2012

CONTRACT #: CF1329-1014

BUDGET PERIOD: FROM 07/01/11 TO 06/30/12

PART I: ACTUAL FUNDING SOURCES AND REVENUES - CONTINUED

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	Other	Incidental Expenses Criminal	Incidental Expenses CCST	Incidental Expenses Forensic	Incidental IDP Expenses	Incidental IDP Expenses In-Jail
IA. STATE SAMH FUNDING								
(1) General Revenue - Adult	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Central FL Beh. Hlth. Ntw k.	71,113	303,000	-	-	-	-	-	-
(3) ADAMH Revenue - Adult	-	-	-	-	-	-	-	-
(4) ADAMH Revenue - Adolescent	-	-	-	-	-	-	-	-
(5) Indigent Drugs	-	-	-	-	-	-	-	-
TOTAL STATE SAMH FUNDING	\$ 71,113	\$ 303,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 71,113	\$ 303,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

AGENCY: Success 4 Kids & Families, Inc.

DATE PREPARED: 10/10/2012

CONTRACT #: CF1329-1014

BUDGET PERIOD: FROM 07/01/11 TO 06/30/12

PART I: ACTUAL FUNDING SOURCES AND REVENUES - CONTINUED

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS			
	STATE SAMH-FUNDED COST CENTERS			
	Community-Based Alcohol, Drug Abuse and Mental Health Services			
	Total	Non-SAMH	Administration	Total Funding
IA. STATE SAMH FUNDING				
(1) General Revenue - Adult	\$ -	\$ -	\$ -	-
(2) Central FL Beh. Hlth. Ntw k.	1,175,176	-	-	1,175,176
(3) ADAMH Revenue - Adult	-	-	-	-
(4) ADAMH Revenue - Adolescent	-	-	-	-
(5) Indigent Drugs	-	-	-	-
TOTAL STATE SAMH FUNDING	\$ 1,175,176	\$ -	\$ -	\$ 1,175,176
IB. OTHER GOVT. FUNDING				
(1) Other State Agency Funding	\$ -	\$ 2,457,999	\$ -	2,457,999
(2) Medicaid	-	711,887	-	711,887
(3) Local Government	-	512,382	-	512,382
(4) Federal Grants and Contracts	-	533,306	-	533,306
(5) In-kind from local govt. only	-	-	-	-
TOTAL OTHER GOVT. FUNDING	\$ -	\$ 4,215,574	\$ -	\$ 4,215,574
IC. ALL OTHER REVENUES				
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	-
(2) 3rd Party Payments	-	-	-	-
(3) Medicare	-	-	-	-
(4) Contributions and Donations	-	16,160	-	16,160
(5) Other	-	345,740	-	345,740
(6) In-kind	-	-	-	-
TOTAL ALL OTHER REVENUES	\$ -	\$ 361,900	\$ -	\$ 361,900
TOTAL FUNDING	\$ 1,175,176	\$ 4,577,474	\$ -	\$ 5,752,650

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

AGENCY: Success 4 Kids & Families, Inc.

DATE PREPARED: 10/10/2012

CONTRACT #: CF1329-1014

BUDGET PERIOD: FROM 07/01/11 TO 06/30/12

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	\$ 19,379	\$ 6,804	\$ 10,566	\$ 8,881	\$ 6,225	\$ 225,384	\$ 1,589
(2) Fringe Benefits	4,022	1,412	2,193	1,843	1,292	46,775	330
TOTAL PERSONNEL EXPENSES	\$ 23,401	\$ 8,216	\$ 12,759	\$ 10,724	\$ 7,517	\$ 272,159	\$ 1,919
IIB. OTHER EXPENSES							
(1) Building Occupancy	\$ 1,545	\$ 542	\$ 842	\$ 708	\$ 496	\$ 17,966	\$ 127
(2) Professional Services	-	-	-	-	-	-	-
(3) Travel	493	173	269	226	159	5,739	40
(4) Equipment	492	173	268	225	158	5,719	40
(5) Food Services	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-
(7) Subcontracted Services	23,324	8,189	12,717	10,690	7,492	271,274	1,912
(8) Insurance	136	48	74	62	44	1,578	11
(9) Interest Paid	-	-	-	-	-	-	-
(10) Operating Supplies and Expenses	396	139	216	181	127	4,601	32
(11) Other	1,662	584	906	762	534	19,333	136
(12) Donated Items	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES	\$ 28,048	\$ 9,848	\$ 15,292	\$ 12,854	\$ 9,010	\$ 326,211	\$ 2,299
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 51,448	\$ 18,064	\$ 28,051	\$ 23,578	\$ 16,527	\$ 598,369	\$ 4,218
IIC. DISTRIBUTED INDIRECT COSTS							
Administration	\$ 4,226	\$ 1,484	\$ 2,304	\$ 1,937	\$ 1,358	\$ 49,154	\$ 346
TOTAL ACTUAL OPER. EXPENSES	\$ 55,674	\$ 19,548	\$ 30,355	\$ 25,515	\$ 17,885	\$ 647,523	\$ 4,564
IID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOWABLE OPER. EXPENSES	\$ 55,674	\$ 19,548	\$ 30,355	\$ 25,515	\$ 17,885	\$ 647,523	\$ 4,564
IIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

AGENCY: Success 4 Kids & Families, Inc.

DATE PREPARED: 10/10/2012

CONTRACT #: CF1329-1014

BUDGET PERIOD: FROM 07/01/11 TO 06/30/12

PART II: ACTUAL EXPENSES -CONTINUED

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	Incidental Expenses Criminal	Incidental Expenses CCST	Incidental Expenses Forensic	Incidental IDP Expenses	Incidental IDP Expenses In-Jail
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ 24,752	\$ 46,454	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Fringe Benefits	5,137	8,902	-	-	-	-	-
TOTAL PERSONNEL EXPENSES	\$ 29,889	\$ 55,356	\$ -	\$ -	\$ -	\$ -	\$ -
IIB. OTHER EXPENSES							
(1) Building Occupancy	\$ 1,973	\$ 3,211	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Professional Services	-	-	-	-	-	-	-
(3) Travel	630	1,190	-	-	-	-	-
(4) Equipment	628	886	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-
(7) Subcontracted Services	29,792	194,719	-	-	-	-	-
(8) Insurance	173	276	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-
(10) Operating Supplies and Expenses	505	630	-	-	-	-	-
(11) Other	2,123	2,139	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES	\$ 35,825	\$ 203,051	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 65,714	\$ 258,407	\$ -	\$ -	\$ -	\$ -	\$ -
IIC. DISTRIBUTED INDIRECT COSTS							
Administration	\$ 5,398	\$ 35,346	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ACTUAL OPER. EXPENSES	\$ 71,112	\$ 293,753	\$ -	\$ -	\$ -	\$ -	\$ -
IID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOWABLE OPER. EXPENSES	\$ 71,112	\$ 293,753	\$ -	\$ -	\$ -	\$ -	\$ -
IIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

AGENCY: Success 4 Kids & Families, Inc.

DATE PREPARED: 10/10/2012

CONTRACT #: CF1329-1014

BUDGET PERIOD: FROM 07/01/11 TO 06/30/12

PART II: ACTUAL EXPENSES - CONTINUED

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS			
	STATE SAMH-FUNDED COST CENTERS			
	Community-Based Alcohol, Drug Abuse and Mental Health Services			
	Total	Non-SAMH	Administration	Total Funding
IIA. PERSONNEL EXPENSES				
(1) Salaries	\$ 350,034	\$ 2,545,885	\$ 234,804	\$ 3,130,723
(2) Fringe Benefits	71,906	638,832	57,627	768,365
TOTAL PERSONNEL EXPENSES	\$ 421,940	\$ 3,184,717	\$ 292,431	\$ 3,899,088
IIB. OTHER EXPENSES				
(1) Building Occupancy	\$ 27,410	\$ 134,821	\$ 15,962	\$ 178,193
(2) Professional Services	-	-	117,717	117,717
(3) Travel	8,920	126,021	606	135,547
(4) Equipment	8,589	84,693	8,111	101,393
(5) Food Services	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-
(7) Subcontracted Services	560,110	350,565	-	910,675
(8) Insurance	2,401	5,877	4,214	12,492
(9) Interest Paid	-	-	-	-
(10) Operating Supplies and Expenses	6,828	68,996	8,516	84,340
(11) Other	28,179	200,320	31,335	259,834
(12) Donated Items	-	-	-	-
TOTAL OTHER EXPENSES	\$ 642,437	\$ 971,293	\$ 186,461	\$ 1,800,191
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 1,064,377	\$ 4,156,010	\$ 478,892	\$ 5,699,279
IIC. DISTRIBUTED INDIRECT COSTS				
Administration	\$ 10,554	\$ 327,526	\$ (429,080)	\$ -
TOTAL ACTUAL OPER. EXPENSES	\$ 1,165,931	\$ 4,483,536	\$ 49,812	\$ 5,699,279
IID. UNALLOWABLE COSTS	\$ -	\$ -	\$ 49,812	\$ 49,812
TOTAL ALLOWABLE OPER. EXPENSES	\$ 1,165,931	\$ 4,483,536	\$ -	\$ 5,649,467
III. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -