

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

SUCCESS 4 KIDS AND FAMILIES, INC.

June 30, 2013 and 2012

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## **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, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

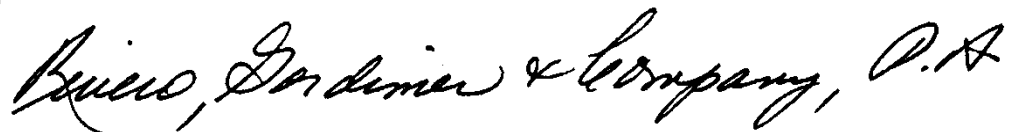
## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information listed in the table of contents, and the schedule of expenditures of federal awards and state financial assistance, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.650, *Rules of the Auditor General* is presented for purposes of additional analysis and is not a required part of the 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 and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2013, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Bruce, Gardner & Company, P.A." The signature is written in black ink and is positioned above the typed name and date.

Tampa, Florida  
October 28, 2013

Success 4 Kids and Families, Inc.

STATEMENTS OF FINANCIAL POSITION

June 30,

	<u>2013</u>	<u>2012</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents (notes A3 and A12)	\$ 230,749	\$ 331,926
Grants/programs receivable (note A4)	575,139	646,003
Accounts receivable (note A5)	56,430	32,173
Employee advances	-	535
Prepaid expenses	<u>48,562</u>	<u>53,965</u>
Total current assets	<u>910,880</u>	<u>1,064,602</u>
FURNITURE AND EQUIPMENT (note A6)	287,599	276,876
Less accumulated depreciation (note A7)	<u>(243,331)</u>	<u>(207,087)</u>
	<u>44,268</u>	<u>69,789</u>
TOTAL ASSETS	<u>\$ 955,148</u>	<u>\$ 1,134,391</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 348,313	\$ 288,308
Accrued expenses	202,667	214,052
Deferred income	5,750	-
Refundable grant advance (note A4)	-	19,922
Line of credit (note E)	<u>-</u>	<u>100,000</u>
Total current liabilities	<u>556,730</u>	<u>622,282</u>
NET ASSETS		
Unrestricted	398,418	429,977
Temporarily restricted (note F)	<u>-</u>	<u>82,132</u>
Total net assets	<u>398,418</u>	<u>512,109</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 955,148</u>	<u>\$ 1,134,391</u>

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, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public support and revenue			
Public support (note I)			
Federal grants	\$ 1,883,831	\$ -	\$ 1,883,831
State grants	3,107,645	-	3,107,645
County and local grants	361,385	-	361,385
Contributions	16,388	-	16,388
Other income	6,124	-	6,124
	<u>5,375,373</u>	<u>-</u>	<u>5,375,373</u>
Revenue			
Program service fees	<u>440,496</u>	<u>-</u>	<u>440,496</u>
Net assets released from restrictions	<u>82,132</u>	<u>(82,132)</u>	<u>-</u>
Total public support, revenue and net assets release from restrictions	<u>5,898,001</u>	<u>(82,132)</u>	<u>5,815,869</u>
Expenses			
Program services			
Expectant mothers and infants	2,735,062	-	2,735,062
Emotional and behavioral health	2,389,218	-	2,389,218
Juvenile justice	39,949	-	39,949
Education	132,057	-	132,057
Social enterprise	118,014	-	118,014
Total program services	<u>5,414,300</u>	<u>-</u>	<u>5,414,300</u>
Supporting services			
Management and general	<u>515,260</u>	<u>-</u>	<u>515,260</u>
Total expenses	<u>5,929,560</u>	<u>-</u>	<u>5,929,560</u>
Change in net assets	(31,559)	(82,132)	(113,691)
Net assets at beginning of year	<u>429,977</u>	<u>82,132</u>	<u>512,109</u>
Net assets at end of year	<u>\$ 398,418</u>	<u>\$ -</u>	<u>\$ 398,418</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, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public support and revenue			
Public support (note I)			
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			
Expectant mothers and infants	2,472,431	-	2,472,431
Emotional and behavioral health	2,532,644	-	2,532,644
Juvenile justice	18,406	-	18,406
Education	135,132	-	135,132
Social enterprise	61,774	-	61,774
Total 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.

STATEMENTS OF CASH FLOWS

For the year ended June 30,

	<u>2013</u>	<u>2012</u>
Cash flows from operating activities		
Change in net assets	\$ (113,691)	\$ 53,371
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Decrease in grants receivable	70,864	47,437
Increase in accounts receivable and employee advances	(23,722)	(30,887)
Decrease in prepaid assets	5,403	54,006
Decrease in deposits	-	3,816
Depreciation	38,542	54,143
Increase (decrease) in accounts payable	86,819	(18,181)
(Decrease) increase in refundable grant advance	(19,922)	6,318
Increase in deferred revenue	5,750	-
Decrease in accrued expenses	(38,199)	(99,707)
Loss on disposal of assets	3,448	272
Total adjustments	<u>128,983</u>	<u>17,217</u>
Net cash provided by operating activities	<u>15,292</u>	<u>70,588</u>
Cash flows from investing activities		
Purchase of equipment	(16,469)	(35,513)
Sale of investments	-	39,916
Net cash (paid) provided by investing activities	<u>(16,469)</u>	<u>4,403</u>
Cash flows from financing activities		
(Payments) proceeds from line of credit	<u>(100,000)</u>	<u>100,000</u>
Net cash (paid) provided by financing activities	<u>(100,000)</u>	<u>100,000</u>
Net (decrease) increase in cash	(101,177)	174,991
Cash and cash equivalents at beginning of year	<u>331,926</u>	<u>156,935</u>
Cash and cash equivalents at end of year	<u>\$ 230,749</u>	<u>\$ 331,926</u>
Supplemental disclosure of cash flow information		
Cash paid during the year		
Interest	<u>\$ 889</u>	<u>\$ -</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, 2013

	Program Services					Supporting Services				Total
	Expectant Mothers & Infants	Emotional & Behavioral Health	Juvenile Justice	Education	Social Enterprise	Total Program Services	Management and General	Fund-raising	Total Support	
Salaries and related expenses										
Salaries	\$ 1,898,474	\$ 1,030,229	\$ -	\$ 57,851	\$ 53,744	\$ 3,040,298	\$ 231,413	\$ -	\$ 231,413	\$ 3,271,711
Employee benefits	317,433	172,966	-	9,673	8,986	509,058	39,803	-	39,803	548,861
Payroll taxes	138,683	79,939	-	4,226	3,926	226,774	17,005	-	17,005	243,779
Total salaries and related expenses	<u>2,354,590</u>	<u>1,283,134</u>	<u>-</u>	<u>71,750</u>	<u>66,656</u>	<u>3,776,130</u>	<u>288,221</u>	<u>-</u>	<u>288,221</u>	<u>4,064,351</u>
Other operating expenses										
Professional/fiscal agent fees	-	-	-	-	-	-	123,311	-	123,311	123,311
Supplies	66,267	27,000	-	2,495	782	96,544	7,352	-	7,352	103,896
Communications	43,877	29,059	-	2,609	1,204	76,749	5,777	-	5,777	82,526
Postage	15,992	997	-	214	50	17,253	810	-	810	18,063
Insurance	4,784	3,637	-	172	130	8,723	6,450	-	6,450	15,173
Minor equipment and computer maintenance	36,666	31,145	-	1,291	839	69,941	16,492	-	16,492	86,433
Printing and publications	5,602	1,458	-	1,970	38	9,068	2,573	-	2,573	11,641
Occupancy	75,400	76,073	-	7,017	3,065	161,555	15,577	-	15,577	177,132
Travel	78,395	51,643	2,925	6,097	12,484	151,544	1,397	-	1,397	152,941
Participant development	1,940	42,725	36,787	13,420	517	95,389	7,837	-	7,837	103,226
Subcontractors	20,834	793,835	-	5,866	30,123	850,658	16,220	-	16,220	866,878
Contract fees	-	21,128	-	-	-	21,128	-	-	-	21,128
Special events	-	-	-	13,583	-	13,583	861	-	861	14,444
Training/professional development	6,527	1,596	-	1,377	1,415	10,915	15,724	-	15,724	26,639
Bad debt	-	10,500	-	-	-	10,500	-	-	-	10,500
Miscellaneous	4,803	938	-	3,411	9	9,161	3,575	-	3,575	12,736
Total expenses before depreciation	<u>361,087</u>	<u>1,091,734</u>	<u>39,712</u>	<u>59,522</u>	<u>50,656</u>	<u>1,602,711</u>	<u>223,956</u>	<u>-</u>	<u>223,956</u>	<u>1,826,667</u>
Depreciation	19,385	14,350	237	785	702	35,459	3,083	-	3,083	38,542
Total expenses	<u>\$ 2,735,062</u>	<u>\$ 2,389,218</u>	<u>\$ 39,949</u>	<u>\$ 132,057</u>	<u>\$ 118,014</u>	<u>\$ 5,414,300</u>	<u>\$ 515,260</u>	<u>\$ -</u>	<u>\$ 515,260</u>	<u>\$ 5,929,560</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, 2012

	Program Services					Supporting Services				Total
	Expectant Mothers & Infants	Emotional & Behavioral Health	Juvenile Justice	Education	Social Enterprise	Total Program Services	Management and General	Fund-raising	Total Support	
Salaries and related expenses										
Salaries	\$ 1,640,249	\$ 1,155,761	\$ 6,081	\$ 63,421	\$ 30,407	\$ 2,895,919	\$ 234,804	\$ -	\$ 234,804	\$ 3,130,723
Employee benefits	282,150	198,867	1,067	10,923	5,252	498,259	40,399	-	40,399	538,658
Payroll taxes	120,321	84,805	455	4,658	2,240	212,479	17,228	-	17,228	229,707
Total salaries and related expenses	2,042,720	1,439,433	7,603	79,002	37,899	3,606,657	292,431	-	292,431	3,899,088
Other operating expenses										
Professional/fiscal agent fees	-	-	-	-	-	-	117,717	-	117,717	117,717
Supplies	19,481	28,025	-	1,349	415	49,270	4,825	-	4,825	54,095
Communications	46,310	37,087	7	2,023	1,015	86,442	12,969	-	12,969	99,411
Postage	17,037	1,579	-	154	19	18,789	468	-	468	19,257
Insurance	3,948	4,761	-	226	170	9,105	4,214	-	4,214	13,319
Minor equipment and computer maintenance	60,504	34,827	-	8,435	6,597	110,363	8,111	-	8,111	118,474
Printing and publications	5,366	-	-	1,400	223	6,989	3,223	-	3,223	10,212
Occupancy	76,000	79,147	14	4,864	2,206	162,231	15,962	-	15,962	178,193
Travel	53,231	68,766	-	5,657	7,287	134,941	606	-	606	135,547
Participant development	-	18,566	828	13,257	365	33,016	-	-	-	33,016
Subcontractors	116,842	776,986	9,779	5,574	1,494	910,675	-	-	-	910,675
Contract fees	-	11,850	-	-	-	11,850	-	-	-	11,850
Special events	-	-	-	8,968	-	8,968	-	-	-	8,968
Training/professional development	8,280	4,810	-	2,307	1,465	16,862	8,066	-	8,066	24,928
Miscellaneous	-	1,777	-	625	2,015	4,417	5,969	-	5,969	10,386
Total expenses before depreciation	406,999	1,068,181	10,628	54,839	23,271	1,563,918	182,130	-	182,130	1,746,048
Depreciation	22,712	25,030	175	1,291	604	49,812	4,331	-	4,331	54,143
Total expenses	\$ 2,472,431	\$ 2,532,644	\$ 18,406	\$ 135,132	\$ 61,774	\$ 5,220,387	\$ 478,892	\$ -	\$ 478,892	\$ 5,699,279

The accompanying notes are an integral part of this statement.

Success 4 Kids and Families, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2013 and 2012

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, Inc. (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' *Auditing & Accounting Guide for Not-for-Profit Entities*. 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, 2013 and 2012 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. Accounts receivable includes an allowance for doubtful accounts of approximately \$10,000 and \$-0- at June 30, 2013 and 2012, respectively. Accounts receivable are written off when management deems the accounts to be uncollectable.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2013 and 2012

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, 2013 and 2012. 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 958-605 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.

These three classifications of net assets 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.

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.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2013 and 2012

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, 2013 and 2012.

The Organization's principal activities comprise:

I. Expectant Mothers and Infants

Provides access to prenatal care for women without any form of health insurance or the ability to pay for their prenatal care, especially women with chronic health conditions.

II. Emotional and Behavioral Health

The Organization works with children and their families to diagnose and improve issues they may have with emotional and behavioral health.

III. Juvenile and Criminal Justice

Juvenile and Criminal Justice - the Organization provides intensive behavioral health services to youth to prevent further penetration into the juvenile and/or criminal justice systems.

IV. Education

Provides an intensive integrated educational program to include mental health treatment services. This program also enables students or at-risk of emotional/behavioral disabilities to develop appropriate behaviors and demonstrate academic and career educational skills.

V. Social Enterprise

The Organization offers operational planning, staff training, coaching, integrated fundraising techniques, Certified Recovery Peer Specialist Family Training and everything to be on the cutting edge of community-based intervention.

Success 4 Kids and Families, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2013 and 2012

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

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, 2013 and 2012.

13. Reclassifications

Certain reclassifications of the prior year's comparative balances have been made to conform to the current year presentation.

NOTE B - 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 \$110,571 and \$93,344 for the years ended June 30, 2013 and 2012, respectively.

NOTE C - 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, 2009 remain subject to examination by taxing authorities.

NOTE D - COMMITMENTS

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

Success 4 Kids and Families, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2013 and 2012

NOTE D - COMMITMENTS - Continued

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

<u>Year ending June 30,</u>	
2014	\$ 123,100
2015	107,100
2016	107,100
2017	<u>40,000</u>
	<u>\$ 377,300</u>

Total rent expense under non-cancelable operating leases for the years ended June 30, 2013 and 2012 was approximately \$177,132 and \$178,200, respectively.

NOTE E - NOTE PAYABLE TO BANK

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

	<u>2013</u>	<u>2012</u>
\$250,000 revolving line of credit (line of credit increased from \$100,000 to \$250,000 on September 27, 2012), collateralized by blanket lien on all business assets, interest at prime plus 1% (4.25% at June 30, 2013 and 2012) with a floor of 5%, monthly payment of interest only, principal due on demand	<u>\$ -</u>	<u>\$ 100,000</u>

NOTE F - TEMPORARILY RESTRICTED NET ASSETS

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

	<u>2013</u>	<u>2012</u>
Child Welfare Diversion Program	<u>\$ -</u>	<u>\$ 82,132</u>

Success 4 Kids and Families, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2013 and 2012

NOTE G - ECONOMIC DEPENDENCY

The Organization received a substantial amount of funding (approximately 92% and 94% during the years ended June 30, 2013 and 2012, 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, 2013:

<u>Grant Name</u>	<u>Contract Number</u>	<u>Revenue/ Expenditures</u>
THINKids Project	C01-63000-201-004-2770-642-12	<u>\$ 156,837</u>

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>

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>2013</u>	<u>2012</u>
Federal	\$ 1,883,831	\$ 2,063,592
State	726,615	1,096,450
State funds used to match federal funds	2,381,030	1,718,326
County and local grants	<u>361,385</u>	<u>512,383</u>
	<u>\$ 5,352,861</u>	<u>\$ 5,390,751</u>

Success 4 Kids and Families, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2013 and 2012

NOTE J - SUBSEQUENT EVENTS

The Organization has evaluated events and transactions occurring subsequent to June 30, 2013 as of October 28, 2013 which is the date the financial statements were available to be issued.

No material events have occurred subsequent to the financial statement date and through October 28, 2013, that would require adjustment to, or disclosure in, the financial statements.

SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE

SUCCESS 4 KIDS AND FAMILIES, INC.

June 30, 2013

Success 4 Kids and Families, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2013

Federal Grantor / Program Title	Federal CFDA # or State CSFA #	Pass-through Entity Identifying Number	Expenditures
<b>FEDERAL</b>			
U.S. Department of Health and Human Services			
<b>Indirect Awards</b>			
Pass-through Central Florida Behavioral Health Network, Inc.			
Social Services Block Grant	93.667	CF1329-1214	\$ 55,023
Block Grants for Community Mental Health Services	93.958	CF1329-1214	340,567
Children's Health Insurance Program	93.767	CF1329-1220	<u>234,000</u>
			<u>629,590</u>
Pass-through Healthy Start Coalition of Hillsborough County, Inc.			
Medical Assistance Program	93.778	COSBM-01	775,204
Maternal & Child Health Services Block Grant to States	93.994	COSBO-01	243,180
Maternal & Child Health Services Block Grant to States	93.994	HFH 11-12-07	<u>52,312</u>
			<u>1,070,696</u>
Pass-through Eckerd Youth Alternatives, Inc.			
ARRA - Adoption Assistance	93.659	ECAH-DIV-S4K	15,720
Child Abuse and Neglect State Grants	93.669	ECAH-DIV-S4K	<u>39,825</u>
			<u>55,545</u>
Total U.S. Department of Department of Health and Human Services			<u>1,755,831</u>
U.S. Department of Education			
<b>Indirect Awards</b>			
Pass-through Florida Department of Education			
Special Education - Grants to States	84.027	290-2622A-2CD055	72,628
Special Education - Grants to States	84.027	290-2623B-3CDT6	41,502
Special Education - Grants to States	84.027	290-95110-3S001	<u>13,870</u>
Total U.S. Department of Education			<u>128,000</u>
Total expenditures of federal awards			<u>1,883,831</u>
<b>STATE</b>			
Florida Department of Children and Families			
Pass-through Eckerd Youth Alternatives, Inc.			
Community Based Care Supports	60.094	ECAH-DIV-S4K	468,466
Pass-through Central Florida Behavioral Health Care Network, Inc.			
Children's Mental Health Community Support Services	60.055	CF1329-1214	<u>258,149</u>
Total state expenditures of state financial assistance			<u>726,615</u>
Total			<u>\$ 2,610,446</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, 2013

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	\$ 1,537,270
Block Grants for Community Mental Health Services	CF1329-1214	531,990
Maternal and Child Health Services Block Grant to the States	HF11-12-07	<u>311,770</u>
		<u>\$ 2,381,030</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, 2013



**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, in accordance with the 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, the financial statements of Success 4 Kids and Families, Inc. (the “Organization”) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

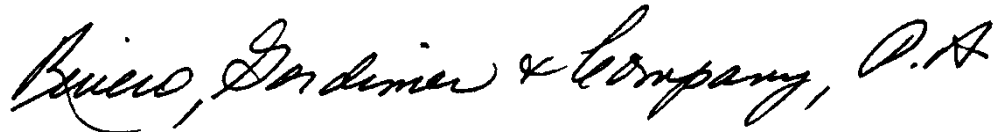
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from 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*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Tampa, Florida  
October 28, 2013

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND STATE PROJECTS AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133  
AND CHAPTER 10.650, *RULES OF THE AUDITOR GENERAL*

SUCCESS 4 KIDS AND FAMILIES, INC.

June 30, 2013



**RIVERO, GORDIMER & COMPANY, P.A.**  
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Richard B. Gordimer, of Counsel

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND STATE PROJECTS AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED  
BY OMB CIRCULAR A - 133 AND CHAPTER 10.650,  
RULES OF THE AUDITOR GENERAL

Board of Directors  
Success 4 Kids and Families, Inc.

**Report on Compliance for Each Major Federal Program and State Projects**

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 *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, 2013. The Organization’s major federal programs and state projects are identified in the summary of auditors’ results section of the accompanying Schedule of Findings and Questioned Costs.

***Management’s Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

***Auditor’s Responsibility***

Our responsibility is to express and opinion on compliance for each of the Organization’s major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* 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 projects 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 on compliance for each major federal program and state projects. However, our audit does not provide a legal determination of the Organization’s compliance.

### ***Opinion on Each Major Federal Program and State Projects***

In our opinion, Success 4 Kids and Families, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2013.

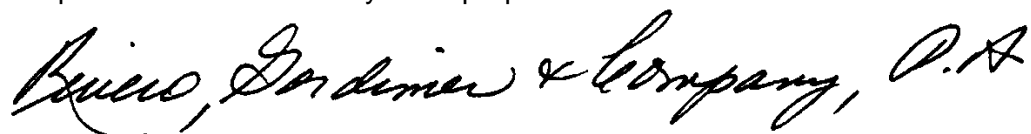
### ***Report on Internal Control Over Compliance***

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program or state project and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

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 material weaknesses, or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133, and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this reports not suitable for any other purpose.



Tampa, Florida  
October 28, 2013

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

SUCCESS 4 KIDS AND FAMILIES, INC.

June 30, 2013

Success 4 Kids and Families, Inc.

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

For the year ended June 30, 2013

**Section I - Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued Unmodified

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 Unmodified

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>
93.778	U.S. Department of Health and Human Services Medical Assistance Program
93.659	American Recovery and Reinvestment Act Adoption Assistance

**State**

<u>CSFA Number</u>	<u>Name of State Project</u>
60.055	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        \$   217,984  

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, 2013

**Section II - Financial Statement Findings**

No matters were required to be reported for the year ended June 30, 2013.  
Accordingly, a corrective action plan is not required.

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

No matters were required to be reported for the year ended June 30, 2013.  
Accordingly, a corrective action plan is not required.

**Section IV - Other Issues**

**a. Prior Year Findings**

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

**b. Management Letter**

No findings or observations were required to be reported in a management letter pursuant  
to Section 10.654(1)(e), *Rules of the Auditor General*.

MANAGEMENT LETTER  
SUCCESS 4 KIDS AND FAMILIES, INC.  
For the year ended June 30, 2013



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

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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, 2013, and have issued our report thereon, dated October 28, 2013.

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 for Each Major Federal Program and State Projects and on Internal Control Over Compliance Required by 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 28, 2013, 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 noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements or State projects amounts that is less than material which warrants the attention of those charged with governance. Our audit disclosed no matters required to be disclosed by *Rules of the Auditor General* (Section 10.654(1)(c)).

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, and other granting agencies, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

Tampa, Florida  
October 28, 2013

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, 2013

<b>1</b>	<b>Total Expenditures</b>	<b><u>\$ 5,929,560</u></b>
<b>2</b>	<b>Less Other State and Federal Funds</b>	<b><u>\$ (3,092,710)</u></b>
<b>3</b>	<b>Less Non-Match SAMH Funds</b>	<b><u>\$ (1,419,729)</u></b>
<b>4</b>	<b>Less Unallowable Costs per 65E-14, F.A.C.</b>	<b><u>\$ (49,043)</u></b>
<b>5</b>	<b>Total Allowable Expenditures</b> (Sum of lines 1, 2, 3, and 4)	<b><u>\$ 1,368,078</u></b>
<b>6</b>	<b>Maximum Available Earnings</b> (Line 5 times 75%)	<b><u>\$ 1,026,059</u></b>
<b>7</b>	<b>Amount of State Funds Requiring Match</b>	<b><u>\$ -</u></b>
<b>8</b>	<b>Amount Due to Department *</b> (Subtract line 7 from line 6)	<b><u>\$ -</u></b>

\* Success 4 Kids and Family, Inc. has met the State's matching requirements for all funders. 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, 2013

This audit schedule is not applicable to Success 4 Kids and Families, Inc. for the fiscal year ended June 30, 2013.

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

For the fiscal year ended June 30, 2013

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, 2013.

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

AGENCY: Success 4 Kids & Families, Inc.

DATE PREPARED: 10/28/2013

CONTRACT #: CF1329-1214

BUDGET PERIOD: FROM 07/01/12 TO 06/30/13

**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
<b>IA. STATE SAMH FUNDING</b>							
(1) General Revenue - Adult	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Central FL Behavioral Hlth Ntw k	75,531	26,560	41,145	34,623	24,307	880,997	6,166
(3) ADAMH Revenue - Adult	-	-	-	-	-	-	-
(4) ADAMH Revenue - Adolescent	-	-	-	-	-	-	-
(5) Indigent Drugs	-	-	-	-	-	-	-
<b>TOTAL STATE SAMH FUNDING</b>	<b>\$ 75,531</b>	<b>\$ 26,560</b>	<b>\$ 41,145</b>	<b>\$ 34,623</b>	<b>\$ 24,307</b>	<b>\$ 880,997</b>	<b>\$ 6,166</b>
<b>IB. OTHER GOVT. FUNDING</b>							
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Medicaid	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-
<b>TOTAL OTHER GOVT. FUNDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>IC. ALL OTHER REVENUES</b>							
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-
(6) In-kind	-	-	-	-	-	-	-
<b>TOTAL ALL OTHER REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FUNDING =</b>	<b>\$ 75,531</b>	<b>\$ 26,560</b>	<b>\$ 41,145</b>	<b>\$ 34,623</b>	<b>\$ 24,307</b>	<b>\$ 880,997</b>	<b>\$ 6,166</b>

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

AGENCY: Success 4 Kids & Families, Inc.

DATE PREPARED: 10/28/2013

CONTRACT #: CF1329-1214

BUDGET PERIOD: FROM 07/01/12 TO 06/30/13

**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
<b>IA. STATE SAMH FUNDING</b>								
(1) General Revenue - Adult	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Central FL Behavioral Hlth Ntw k	96,400	234,000	-	-	-	-	-	-
(3)	-		-	-	-	-	-	-
(4)	-		-	-	-	-	-	-
(5)	-		-	-	-	-	-	-
<b>TOTAL STATE SAMH FUNDING</b>	<b>\$ 96,400</b>	<b>\$ 234,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>IB. OTHER GOVT. FUNDING</b>								
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Medicaid	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-
<b>TOTAL OTHER GOVT. FUNDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>IC. ALL OTHER REVENUES</b>								
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-
(6) In-kind	-	-	-	-	-	-	-	-
<b>TOTAL ALL OTHER REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FUNDING</b>	<b>\$ 96,400</b>	<b>\$ 234,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

AGENCY: Success 4 Kids & Families, Inc.

DATE PREPARED: 10/28/2013

CONTRACT #: CF1329-1214

BUDGET PERIOD: FROM 07/01/12 TO 06/30/13

**PART I: ACTUAL FUNDING SOURCES AND REVENUES - CONTINUED**

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS				Total Funding			
	STATE SAMH-FUNDED COST CENTERS							
	Community-Based Alcohol, Drug Abuse and Mental Health Services							
	Total	Non-SAMH	Administration	Total Funding				
<b>IA. STATE SAMH FUNDING</b>								
(1) General Revenue - Adult	\$ -	\$ -	\$ -	\$ -				
(2) Central FL Behavioral Hlth Ntw k	1,419,729	-	-	1,419,729				
(3)	-	-	-	-				
(4)	-	-	-	-				
(5)	-	-	-	-				
<b>TOTAL STATE SAMH FUNDING</b>	<b>\$ 1,419,729</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,419,729</b>				
<b>IB. OTHER GOVT. FUNDING</b>								
(1) Other State Agency Funding	\$ -	\$ 2,317,506	\$ -	\$ 2,317,506				
(2) Medicaid	-	775,204	-	775,204				
(3) Local Government	-	361,385	-	361,385				
(4) Federal Grants and Contracts	-	479,037	-	479,037				
(5) In-kind from local govt. only	-	-	-	-				
<b>TOTAL OTHER GOVT. FUNDING</b>	<b>\$ -</b>	<b>\$ 3,933,132</b>	<b>\$ -</b>	<b>\$ 3,933,132</b>				
<b>IC. ALL OTHER REVENUES</b>								
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -				
(2) 3rd Party Payments	-	-	-	-				
(3) Medicare	-	-	-	-				
(4) Contributions and Donations	-	16,388	-	16,388				
(5) Other	-	446,620	-	446,620				
(6) In-kind	-	-	-	-				
<b>TOTAL ALL OTHER REVENUES</b>	<b>\$ -</b>	<b>\$ 463,008</b>	<b>\$ -</b>	<b>\$ 463,008</b>				
<b>TOTAL FUNDING</b>	<b>\$ 1,419,729</b>	<b>\$ 4,396,140</b>	<b>\$ -</b>	<b>\$ 5,815,869</b>				

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

AGENCY: Success 4 Kids & Families, Inc.

DATE PREPARED: 10/28/2013

CONTRACT #: CF1329-1214

BUDGET PERIOD: FROM 07/01/12 TO 06/30/13

**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
<b>IIA. PERSONNEL EXPENSES</b>							
(1) Salaries	\$ 23,188	\$ 8,154	\$ 12,632	\$ 10,630	\$ 7,463	\$ 270,471	\$ 1,893
(2) Fringe Benefits	5,283	1,858	2,878	2,422	1,700	61,616	431
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 28,471</b>	<b>\$ 10,012</b>	<b>\$ 15,510</b>	<b>\$ 13,052</b>	<b>\$ 9,163</b>	<b>\$ 332,087</b>	<b>\$ 2,324</b>
<b>IIB. OTHER EXPENSES</b>							
(1) Building Occupancy	\$ 2,197	\$ 773	\$ 1,197	\$ 1,007	\$ 707	\$ 25,628	\$ 179
(2) Professional Services	-	-	-	-	-	-	-
(3) Travel	551	194	300	252	177	6,422	45
(4) Equipment	730	257	398	335	235	8,515	60
(5) Food Services	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-
(7) Subcontracted Services	30,922	10,874	16,844	14,174	9,951	360,676	2,524
(8) Insurance	99	35	54	46	32	1,160	8
(9) Interest Paid	-	-	-	-	-	-	-
(10) Operating Supplies and Expenses	584	205	318	268	188	6,807	48
(11) Other	1,935	680	1,054	887	623	22,566	158
(12) Donated Items	-	-	-	-	-	-	-
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 37,018</b>	<b>\$ 13,018</b>	<b>\$ 20,165</b>	<b>\$ 16,969</b>	<b>\$ 11,913</b>	<b>\$ 431,774</b>	<b>\$ 3,022</b>
<b>TOTAL PERSONNEL AND OTHER EXPENSES</b>	<b>\$ 65,489</b>	<b>\$ 23,031</b>	<b>\$ 35,675</b>	<b>\$ 30,021</b>	<b>\$ 21,076</b>	<b>\$ 763,861</b>	<b>\$ 5,346</b>
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>							
Administration	\$ 7,673	\$ 2,698	\$ 4,180	\$ 3,517	\$ 2,469	\$ 89,494	\$ 626
<b>TOTAL ACTUAL OPER. EXPENSES</b>	<b>\$ 73,162</b>	<b>\$ 25,729</b>	<b>\$ 39,855</b>	<b>\$ 33,538</b>	<b>\$ 23,545</b>	<b>\$ 853,355</b>	<b>\$ 5,972</b>
<b>IID. UNALLOWABLE COSTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ALLOWABLE OPER. EXPENSES</b>	<b>\$ 73,162</b>	<b>\$ 25,729</b>	<b>\$ 39,855</b>	<b>\$ 33,538</b>	<b>\$ 23,545</b>	<b>\$ 853,355</b>	<b>\$ 5,972</b>
<b>III. CAPITAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

AGENCY: Success 4 Kids & Families, Inc.

DATE PREPARED: 10/28/2013

CONTRACT #: CF1329-1214

BUDGET PERIOD: FROM 07/01/12 TO 06/30/13

**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
<b>IIA. PERSONNEL EXPENSES</b>							
(1) Salaries	\$ 29,595	\$ 58,614	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Fringe Benefits	6,742	13,523	-	-	-	-	-
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 36,337</b>	<b>\$ 72,137</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>IIB. OTHER EXPENSES</b>							
(1) Building Occupancy	\$ 2,804	\$ 6,298	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Professional Services	-	-	-	-	-	-	-
(3) Travel	702	1,256	-	-	-	-	-
(4) Equipment	932	1,966	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-
(7) Subcontracted Services	39,466	127,252	-	-	-	-	-
(8) Insurance	127	235	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-
(10) Operating Supplies and Expenses	745	1,459	-	-	-	-	-
(11) Other	2,469	7,492	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 47,245</b>	<b>\$ 145,958</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL PERSONNEL AND OTHER EXPENSES</b>	<b>\$ 83,582</b>	<b>\$ 218,095</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>							
Administration	\$ 9,792	\$ 15,905	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ACTUAL OPER. EXPENSES</b>	<b>\$ 93,374</b>	<b>\$ 234,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>IID. UNALLOWABLE COSTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ALLOWABLE OPER. EXPENSES</b>	<b>\$ 93,374</b>	<b>\$ 234,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>III. CAPITAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

AGENCY: Success 4 Kids & Families, Inc.

DATE PREPARED: 10/28/2013

CONTRACT #: CF1329-1214

BUDGET PERIOD: FROM 07/01/12 TO 06/30/13

**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		
<b>IIA. PERSONNEL EXPENSES</b>						
(1) Salaries	\$ 422,640	\$ 2,610,752	\$ 238,319	\$ 3,271,711		
(2) Fringe Benefits	96,453	646,286	49,901	792,640		
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 519,093</b>	<b>\$ 3,257,038</b>	<b>\$ 288,220</b>	<b>\$ 4,064,351</b>		
<b>IIB. OTHER EXPENSES</b>						
(1) Building Occupancy	\$ 40,790	\$ 120,763	\$ 15,579	\$ 177,132		
(2) Professional Services	-	-	123,311	123,311		
(3) Travel	9,899	141,645	1,397	152,941		
(4) Equipment	13,428	56,515	16,652	86,595		
(5) Food Services	-	-	-	-		
(6) Medical and Pharmacy	-	-	-	-		
(7) Subcontracted Services	612,683	237,976	16,220	866,879		
(8) Insurance	1,796	6,927	6,450	15,173		
(9) Interest Paid	-	-	-	-		
(10) Operating Supplies and Expenses	10,622	199,916	16,961	227,499		
(11) Other	37,864	147,344	30,471	215,679		
(12) Donated Items	-	-	-	-		
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 727,081</b>	<b>\$ 911,086</b>	<b>\$ 227,040</b>	<b>\$ 1,865,209</b>		
<b>TOTAL PERSONNEL AND OTHER EXPENSES</b>	<b>\$ 1,246,174</b>	<b>\$ 4,168,124</b>	<b>\$ 515,260</b>	<b>\$ 5,929,560</b>		
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>						
Administration	\$ 136,354	\$ 375,824	\$ (512,178)	\$ -		
<b>TOTAL ACTUAL OPER. EXPENSES</b>	<b>\$ 1,382,528</b>	<b>\$ 4,543,948</b>	<b>\$ 3,082</b>	<b>\$ 5,929,560</b>		
<b>IID. UNALLOWABLE COSTS</b>	<b>\$ -</b>	<b>\$ 45,960</b>	<b>\$ 3,083</b>	<b>\$ 49,043</b>		
<b>TOTAL ALLOWABLE OPER. EXPENSES</b>	<b>\$ 1,382,528</b>	<b>\$ 4,497,988</b>	<b>\$ -</b>	<b>\$ 5,880,517</b>		
<b>III. CAPITAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 16,469</b>	<b>\$ -</b>	<b>\$ 16,469</b>		