

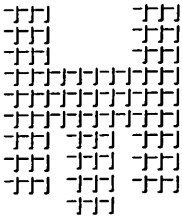
**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**REPORT ON AUDIT OF  
FINANCIAL STATEMENTS**

**For the Year Ended  
June 30, 2011  
(with comparable totals for 2010)**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Drug Abuse Treatment Association, Inc.  
Jupiter, Florida

We have audited the accompanying statement of financial position of Drug Abuse Treatment Association, Inc., (a non-profit organization) as of June 30, 2011, and the related statements of activities, cash flows and functional expenses, for the year then ended. These financial statements are the responsibility of Drug Abuse Treatment Association, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from Drug Abuse Treatment Association, Inc.'s 2010 financial statements, and in our report dated December 3, 2010 we expressed an unqualified opinion on those financial statements.

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*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Drug Abuse Treatment Association, Inc.'s internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Drug Abuse Treatment Association, Inc.'s as of June 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2011 on our consideration of Drug Abuse Treatment Association, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Drug Abuse Treatment Association, Inc. as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650, *Rules of the Auditor General*, and is not a required part of the basic financial statements. In addition, the schedules of state earnings, actual funding sources and revenues, and actual expenses are presented for purposes of additional analysis, and are also not a required part of the basic financial statements. The schedule of expenditures of federal awards and state financial assistance and schedules of state earnings, actual funding sources and revenues, and actual expenses are the responsibility of management and were derived from and relate 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.

*Holyfield & Thomas, LLC*

West Palm Beach, Florida  
November 28, 2011

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**STATEMENT OF  
FINANCIAL POSITION**

*As of June 30, 2011*

*(with comparable totals for 2010)*

<b>ASSETS</b>	<u>2011</u>	<u>2010</u>
Cash and cash equivalents	\$ 113,210	\$ 107,875
Cash and cash equivalents, designated for capital improvements	503,570	466,309
Certificates of deposit	1,333,082	1,312,309
Grants and other receivables	773,507	787,869
United Way allocation receivable	131,250	100,006
Prepaid expenses	58,250	67,733
Other assets	5,604	9,154
Property and equipment, net	<u>460,986</u>	<u>498,248</u>
Total assets	<u>\$ 3,379,459</u>	<u>\$ 3,349,503</u>
<b>LIABILITIES AND NET ASSETS</b>		
Accounts payable	\$ 66,647	\$ 60,366
Accrued expenses	9,029	6,313
Pension payable	286,896	251,008
Paid time off payable	157,041	164,717
Accrued wages	<u>105,743</u>	<u>161,652</u>
Total liabilities	<u>625,356</u>	<u>644,056</u>
Net assets:		
Unrestricted:		
Property and equipment	460,986	498,248
Designated for capital improvements	503,570	466,309
Other unrestricted	<u>1,658,297</u>	<u>1,640,884</u>
Total unrestricted net assets	2,622,853	2,605,441
Temporarily restricted	<u>131,250</u>	<u>100,006</u>
Total net assets	<u>2,754,103</u>	<u>2,705,447</u>
Total liabilities and net assets	<u>\$ 3,379,459</u>	<u>\$ 3,349,503</u>

*See accompanying notes to financial statements.*

DRUG ABUSE TREATMENT ASSOCIATION, INC.

STATEMENT OF  
ACTIVITIES

*For the Year Ended June 30, 2011*

*(with comparable totals for 2010)*

	Unrestricted	Temporarily Restricted	2011 Totals	2010 Totals
<b>Revenues and support:</b>				
Government grants and contracts	\$ -	\$ 4,479,725	\$ 4,479,725	\$ 4,633,721
Teachers and schools program	-	164,735	164,735	183,308
Contributed use of facilities	-	215,702	215,702	232,854
Program service fees	176,601	-	176,601	192,769
Contributions-direct	48,057	-	48,057	17,423
United Way allocations	89,991	131,250	221,241	208,130
Interest income	23,293	-	23,293	26,644
Other grants and contracts	-	-	-	123,196
<b>Total revenues and support</b>	<b>337,942</b>	<b>4,991,412</b>	<b>5,329,354</b>	<b>5,618,045</b>
<b>Net assets released from restrictions</b>	<b>4,960,168</b>	<b>(4,960,168)</b>	<b>-</b>	<b>-</b>
	<b>5,298,110</b>	<b>31,244</b>	<b>5,329,354</b>	<b>5,618,045</b>
<b>Expenses:</b>				
<b>Program services:</b>				
Residential	1,847,098	-	1,847,098	1,900,194
Outpatient	429,574	-	429,574	558,566
TASC	146,242	-	146,242	137,076
On site	396,202	-	396,202	975,273
Outreach	740,050	-	740,050	187,794
Prevention	589,614	-	589,614	645,464
Medical services	80,130	-	80,130	67,324
Project success	315,881	-	315,881	371,037
Clinical supervision	2,720	-	2,720	-
Incidentals	2,006	-	2,006	-
Aftercare	58,289	-	58,289	51,332
<b>Total program services</b>	<b>4,607,806</b>	<b>-</b>	<b>4,607,806</b>	<b>4,894,060</b>
<b>Supporting services:</b>				
Administrative and general	672,892	-	672,892	718,402
<b>Total expenses</b>	<b>5,280,698</b>	<b>-</b>	<b>5,280,698</b>	<b>5,612,462</b>
<b>Change in net assets</b>	<b>17,412</b>	<b>31,244</b>	<b>48,656</b>	<b>5,583</b>
<b>Net assets, beginning</b>	<b>2,605,441</b>	<b>100,006</b>	<b>2,705,447</b>	<b>2,699,864</b>
<b>Net assets, end</b>	<b>\$ 2,622,853</b>	<b>\$ 131,250</b>	<b>\$ 2,754,103</b>	<b>\$ 2,705,447</b>

See accompanying notes to financial statements.

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**
**STATEMENT OF  
CASH FLOWS**
***For the Year Ended June 30, 2011***
***(with comparable totals for 2010)***

	<u>2011</u>	<u>2010</u>
<b>Cash Flows from Operating Activities:</b>		
Cash received from government grants and contracts	\$ 4,491,165	\$ 3,949,225
Cash received from program fees	176,601	192,769
Cash received from contributions and support	238,054	354,151
Cash paid to suppliers and employees	(4,842,359)	(5,067,764)
Interest income	23,293	26,645
	<u>86,754</u>	<u>(544,974)</u>
<b>Cash Flows from Investing Activities:</b>		
Change in cash and cash equivalent designated for capital improvements	(37,261)	(8,730)
Purchase of certificates of deposit	(20,773)	(323,242)
Purchase of property and equipment	(23,385)	(49,097)
	<u>(81,419)</u>	<u>(381,069)</u>
Net cash used in investing activities	(81,419)	(381,069)
Net change in cash	5,335	(926,043)
Cash and cash equivalents, beginning	<u>107,875</u>	<u>1,033,918</u>
Cash and cash equivalents, end	<u>\$ 113,210</u>	<u>\$ 107,875</u>
<b>Reconciliation of change in net assets to net cash provided by (used in) operating activities:</b>		
Change in net assets	\$ 48,656	\$ 5,583
<b>Adjustment to reconcile change in net assets to net cash provided by (used in) operating activities:</b>		
Depreciation	60,647	59,305
<b>Decrease (increase) in certain assets:</b>		
Grants and other receivables	14,362	(662,112)
United Way allocation receivable	(31,244)	(16,981)
Prepaid expenses	9,483	(436)
Other assets	3,550	(6,806)
<b>Increase (decrease) in certain liabilities:</b>		
Accounts payable	6,281	5,342
Accrued expenses	2,716	2,235
Pension payable	35,888	(27,967)
Paid time off payable	(7,676)	22,050
Accrued wages	(55,909)	74,813
	<u>\$ 86,754</u>	<u>\$ (544,974)</u>

*See accompanying notes to financial statements.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

***For the Year Ended June 30, 2011***

	Program Services					
	SAMH Contracts					
	Residential	Outpatient	TASC	On site	Outreach	Prevention
<b>Personnel expenses:</b>						
Salaries and wages	\$ 921,088	\$ 239,270	\$ 106,034	\$ 286,176	\$ 508,489	\$ 365,184
Fringe benefits	270,285	87,822	34,916	91,413	167,624	108,724
<b>Total personnel expenses</b>	<b>1,191,373</b>	<b>327,092</b>	<b>140,950</b>	<b>377,589</b>	<b>676,113</b>	<b>473,908</b>
<b>Operating expenses:</b>						
Building and occupancy	166,540	34,526	-	5,892	22,329	53,607
Professional fees	17,397	5,328	432	2,022	3,290	4,902
Donated services	164,233	-	-	-	-	502
Travel	20,239	4,990	2,119	3,076	18,001	11,142
Equipment costs	15,290	4,226	-	384	631	2,379
Food costs	122,236	-	-	-	-	-
Medical/pharmacy	-	-	-	-	1,146	-
Insurance	40,102	4,500	300	2,197	5,798	7,515
Operating supplies and expenses	66,040	33,488	2,441	5,042	12,742	35,266
Depreciation expense	43,648	15,424	-	-	-	393
<b>Total operating expenses</b>	<b>655,725</b>	<b>102,482</b>	<b>5,292</b>	<b>18,613</b>	<b>63,937</b>	<b>115,706</b>
 <b>Total expenses</b>	 <b>\$ 1,847,098</b>	 <b>\$ 429,574</b>	 <b>\$ 146,242</b>	 <b>\$ 396,202</b>	 <b>\$ 740,050</b>	 <b>\$ 589,614</b>

*See accompanying notes to financial statements.*

**STATEMENT OF  
FUNCTIONAL EXPENSES**

*(with comparable totals for 2010)*

Program Services					Total Program Services	Administrative and General	2011 Total	2010 Total
SAMH Contracts								
Medical Services	Project Success	Clinical Supervision	Incidentals	Aftercare				
\$ 37,972	\$ 172,564	\$ 2,000	\$ -	\$ 37,560	\$2,676,337	\$ 426,174	\$ 3,102,511	\$ 3,386,494
5,277	37,895	720	-	10,826	815,502	134,465	949,967	945,130
<b>43,249</b>	<b>210,459</b>	<b>2,720</b>	<b>-</b>	<b>48,386</b>	<b>3,491,839</b>	<b>560,639</b>	<b>4,052,478</b>	<b>4,331,624</b>
6,570	93,565	-	-	6,542	389,571	43,667	433,238	305,549
26,600	2,692	-	-	729	63,392	9,213	72,605	78,487
-	-	-	-	-	164,735	-	164,735	320,962
690	1,674	-	-	618	62,549	9,154	71,703	70,402
49	-	-	-	49	23,008	2,282	25,290	30,856
-	-	-	-	-	122,236	-	122,236	134,198
-	-	-	-	-	1,146	-	1,146	768
<b>1,604</b>	<b>2,940</b>	<b>-</b>	<b>-</b>	<b>496</b>	<b>65,452</b>	<b>2,602</b>	<b>68,054</b>	<b>60,624</b>
1,368	4,551	-	2,006	1,469	164,413	44,153	208,566	219,687
-	-	-	-	-	59,465	1,182	60,647	59,305
<b>36,881</b>	<b>105,422</b>	<b>-</b>	<b>2,006</b>	<b>9,903</b>	<b>1,115,967</b>	<b>112,253</b>	<b>1,228,220</b>	<b>\$ 1,280,838</b>
<b>\$ 80,130</b>	<b>\$ 315,881</b>	<b>\$ 2,720</b>	<b>\$ 2,006</b>	<b>\$ 58,289</b>	<b>\$4,607,806</b>	<b>\$ 672,892</b>	<b>\$ 5,280,698</b>	<b>\$ 5,612,462</b>

*See accompanying notes to financial statements.*

*For the Year Ended June 30, 2011*

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**1. Summary of Significant Accounting Policies**

*Organization*

Nature of operations - The accompanying financial statements account for the activities of Drug Abuse Treatment Association, Inc. ("DATA"). DATA was incorporated in 1966, providing substance abuse treatment services within Palm Beach, Martin, St. Lucie, Indian River, and Okeechobee Counties, Florida.

*Financial Presentation*

DATA follows FASB Accounting Standards Codification (FASB ASC) 958-205, *Presentation of Financial Statements*. The standard requires that DATA present information regarding its financial position and activities according to three classes of net assets, described as follows:

Unrestricted Net Assets: this classification includes those net assets whose use is not restricted by donors, even though their use may be limited in other respects, such as by contract or by board designation. Changes in net assets arising from exchange transaction (except income and gains on assets that are restricted by donors or by law) are included in the unrestricted by class.

Temporarily Restricted Net Assets: this classification includes those net assets whose use by DATA has been limited by donors to either later period of time, or after specified dates, or for a specified purpose.

Permanently Restricted Net Assets: this classification includes those net assets that must be maintained by DATA in perpetuity. Permanently restricted net assets increase when DATA receives contributions for which donor-imposed restrictions limiting DATA's use of an asset or its economic benefits neither expire with the passage of time nor can be removed by DATA meeting certain requirements. As of June 30, 2011, DATA has no permanently restricted net assets.

*Basis of Accounting*

The financial statements of DATA have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

*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 and 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.

*For the Year Ended June 30, 2011*

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**1. Summary of Significant Accounting Policies, continued***Fair Value of Financial Instruments*

DATA follows FASB ASC 820-10, *Fair Value Measurements and Disclosures*, which provides a common definition of fair value, establishes a framework to measure fair value within accounting principles generally accepted in the United States of America, and expand the disclosures about fair value measurements. The standard does not create any new fair value measurements. Instead, it applies under existing accounting pronouncements that require or permit fair value measurements.

For assets and liabilities measured at fair value on a recurring basis, entities should disclose information that allows financial statement users to assess (1) the inputs used to develop such measurements, such as Level 1 (i.e., quoted price in an active market for an identical asset or liability), Level 2 (i.e., quoted price for similar assets or liabilities in active markets), or Level 3 (i.e., unobservable inputs); and (2) the effect on changes in net assets of recurring measurements that use significant unobservable (Level 3) inputs. DATA does not have financial instruments measures at fair value in the accompanying financial statements.

*Prior Year Summarized Information*

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the DATA's financial statements for the year ended June 30, 2010, from which the summarized information was derived. Certain 2010 amounts have been reclassified to conform to 2011 presentation. Such reclassifications had no effect on the change in net assets as previously reported

*Cash and Cash Equivalents*

For purposes of the statement of cash flows, DATA considers all unrestricted highly liquid investments use with an initial maturity of three months or less to be cash equivalents.

*Grants and Other Receivables/ United Way Allocation Receivable*

Grants and other receivables consist of amounts due to DATA under various state and local grants, as well as from other agencies. United Way allocation receivable is an unconditional promise to give from the Town of Palm Beach United Way. A provision for doubtful accounts as of June 30, 2011 was deemed unnecessary because the amounts are considered to be fully collectible.

*Property and Equipment and Depreciation*

Items of property and equipment are stated at cost or, in the case of contributed assets, at fair market value at the time of receipt. Individual items costing less than \$1,000 (\$2,500 for computer equipment) are expensed. Depreciation of property and equipment is provided on a straight-line basis over the estimated useful lives of the assets, which range from 5 to 39 years.

***For the Year Ended June 30, 2011***

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**1. Summary of Significant Accounting Policies, continued*****Contributions***

In accordance with FASB ASC 958-605, *Revenue Recognition*, contributions received, including unconditional promises, are recognized as revenues when the donor's commitment is received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increase those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

DATA recognizes revenue received from contracts with state and county agencies according to the terms of the contracts. Grant revenue is recognized as grant funds are accessed through periodic billings for contracted services provided. Expenses are recorded when incurred in accordance with the accrual basis of accounting.

DATA reports gifts of goods and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, DATA reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

***Income Taxes***

DATA is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to DATA's tax-exempt purpose would be subject to taxation as unrelated business income. There were no such unrelated activities for the year ended June 30, 2011.

DATA follows FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*. This pronouncement seeks to reduce the diversity in practice associated with certain aspects of measurement and recognition in accounting for income taxes. It prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position that an entity takes or expects to take in a tax return. An entity may only recognize or continue to recognize tax positions that meet a "more likely than not" threshold. DATA assesses its income tax positions based on management's evaluation of the facts, circumstances and information available at the reporting date. DATA uses the prescribed more likely than not threshold when making its assessment. At adoption, DATA did not record any cumulative effect adjustment, and DATA did not accrue any interest expense or penalties related to tax positions. There are currently no open Federal or State tax years under audit.

***Advertising Costs***

Advertising costs for recruitment of personnel are expensed as incurred. Total advertising expense for the years ended June 30, 2011 was \$2,139. Advertising costs are included in operating supplies and expenses in the Statement of Functional Expenses.

***For the Year Ended June 30, 2011***

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**1. Summary of Significant Accounting Policies, continued**

*Functional Allocation of Expenses*

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and activities benefited.

**2. Prepaid Expenses**

Prepaid expenses consist primarily of unamortized portion of prepaid insurance, in addition to other prepaid items. As of June 30, 2011, prepaid insurance totaled \$54,633.

**3. Property and Equipment**

Property and equipment consisted of the following as of June 30, 2011:

Buildings	\$ 608,575
Leasehold improvements	116,505
Furniture equipment	<u>567,797</u>
	1,292,877
Less accumulated depreciation	<u>831,891</u>
Property and equipment, net	<u>\$ 460,986</u>

**4. Paid Time Off (PTO)**

DATA's employee fringe benefit package provides that paid time off will accrue at the rate of 3.69 hours per pay period for the first two years of employment, 5.53 hours per pay period from year 2 to 5 years of employment, 7.38 hours per pay period from 5 to 10 years of employment, and 9.23 hours per period after 10 years of employment. DATA employees who work in school based programs have a modified version of the paid time off accrual. Paid time off ceases to accrue for an employee when his or her unused hours total 240.

Employees who terminate in good standing will receive payment for unused paid time off in accordance with the personnel policy.

**5. Designated Net Assets**

The Board of Directors designated \$503,570 of the net assets balance as June 30, 2011 to fund building renovations, including furniture and fixtures at DATA's facilities and to purchase new van automobiles as necessary. These funds are not intended to function as Board-designated endowments.

***For the Year Ended June 30, 2011*****6. Temporarily Restricted Net Assets**

Temporarily restricted net assets available for periods after June 30, 2011 consisted of unconditional allocations receivable from United Way. Allocations receivable as of June 30, 2011 amounted to \$131,250 and are restricted for the residential facility Kelly Center.

DATA recognizes unconditional allocations receivable in the period they are received, instead of when they are collected or when the associated expenses are incurred. Accordingly, the prior year allocation is released from restriction in the current year, as the time restriction expires, and the new allocation is recognized as restricted. As the amount of these allocations increase or decrease from year to year, these changes will result in positive or negative changes in net assets. These changes in temporarily restricted net assets do not necessarily represent the financial result of the programs for which the allocations are received.

During the year ended June 30, 2011, net assets were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors as follows:

DCF contracts:	
DCF contracts, state portion	\$ 2,896,773
Federal government portion	<u>1,231,958</u>
Total DCF contracts	4,128,731
Local government grants	276,110
Federal grants and contracts	<u>74,884</u>
Total government contracts and grants	4,479,725
Various direct contributions -	
United Way contributions	100,006
Teachers and school programs in-kind	164,735
Contributed use of facilities in-kind	<u>215,702</u>
Total program restrictions satisfied	<u>\$ 4,960,168</u>

**7. Residential and Prevention Facilities**

*Residential facility, Kelly Center* - DATA operates two residential facilities for adolescent substance abuse treatment. The Kelly Center, located in West Palm Beach, Florida, is situated on land owned by the Jerome Golden Center. The land is made available at no cost to DATA under a lease agreement that provides for automatic three-year renewals through November 31, 2084 at DATA's option. The agreement provides for no monthly land lease payments, but the in-kind lease amount agreed to by both parties approximates fair rental value. DATA is responsible for the operating costs of maintaining the residential facility. In-kind rent from the Jerome Golden Center totaled \$13,200 for 2011.

*Residential facility, Hayslip Center* - DATA's other residential facility, the Hayslip Center, is located in the St. Lucie County Youth Hall in Fort Pierce, Florida. The Board of County Commissioners of St. Lucie County provides the primary building at the facility and the land to DATA rent free. The St. Lucie District School Board also provides a portable classroom building rent free for DATA's use. These facilities are being provided to DATA free of charge through June 30, 2016, as long as they are used for their intended purposes. The use of these facilities is valued at \$72,000 per year by St. Lucie County, and is accounted for by DATA as contributed use of facility revenue and offsetting rent expense.

***For the Year Ended June 30, 2011***

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**7. Residential and Prevention Facilities, continued**

*Prevention facilities* - In addition to the residential facilities, DATA also conducts prevention programs in St. Lucie and Palm Beach Counties, Florida. These counties provide office space and utilities to DATA free of charge. The use of these facilities for each of these counties is valued based on contemporaneous rental values in the areas and are accounted for by DATA as contributed use facilities with offsetting rent expense. The amounts for the year ended June 30, 2011 are:

St. Lucie County	\$ 70,251
Palm Beach County	<u>60,251</u>
Total prevention facility lease expense	<u>\$ 130,502</u>

Combined residential and prevention facilities rent expense for the years ended June 30, 2011 is summarized as follows:

Residential facility, Kelly Center	\$ 13,200
Residential facility, Hayslip	72,000
Prevention facility lease expense	<u>130,502</u>
Total residential and prevention facility lease expense	<u>\$ 215,702</u>

**8. Teachers and Schools Program**

The School Boards of Palm Beach County and St. Lucie County provide educational personnel, curriculum materials, and appropriate psycho-educational evaluations for adolescents who participate in residential substance abuse treatment programs and the day treatment program, and who are eligible for Alternative Education and/or other Exceptional Student Education programs. For the years ended June 30, 2011, these services and materials have been recorded in these financial statements as teachers and school programs revenue and program services expense in the amount of \$164,735. These amounts are based on salaries paid by the School Boards to the respective teachers and aides and the cost of the related educational materials.

**9. School Nutrition Program**

Under an agreement with the Florida Department of Education, DATA participates in the National Nutrition Program sponsored by the United States Department of Agriculture. The program provides reimbursement for free or reduced price school breakfasts and lunches provided to qualified applicants in residential facilities. For the year ended June 30, 2011, school nutrition reimbursements amounted to \$55,596, and are included in government grants and contracts revenue.

***For the Year Ended June 30, 2011***

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**10. Concentrations**

DATA's operations are funded largely by grants received from the State of Florida, federal government and local county sources. Funding from the Florida Department of Children and Families ("DCF") amounted to 77.47% of DATA's total revenues for the year ended June 30, 2011. Funding from other local, state and federal government sources accounted for an additional 6.59% of current revenues. These contracts generally are awarded with one to three year terms and are dependent upon DATA's past performance, the availability of governmental funds and programs, and DATA's success in competing against other agencies for access to these funds. As of June 30, 2011, DATA has three multi-year contracts with the DCF that expire at various dates through June, 30, 2014. These contracts may be renegotiated at an earlier date as a result of possible changes in the State of Florida's contracting process.

DATA maintains cash deposits at different banks, which DATA periodically evaluates and believes to be in sound financial condition. Deposits located at banks are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. In addition, the FDIC provides for a temporary full guarantee for funds held at FDIC insured depository institutions in non-interest bearing accounts above the \$250,000 limit. As of June 30, 2011, DATA's cash deposits were fully insured by the FDIC. DATA has not experienced any loss on such accounts and management believes it is not exposed to any significant credit risk arising from such balances.

**11. Retirement Plan**

DATA provides a defined contribution plan for its employees who are at least 21 years old and have attained one year of service and a minimum of 1,000 hours for the year. A discretionary amount may be determined by the board of directors to be contributed to the plan each year ranging from 0% to 25%, subject to IRS limitations, of eligible compensation. The contributions for the year ending June 30, 2011 amounted to \$286,896, which remained unpaid at year end. This amount was calculated at 12% of the last twelve months of salary for each eligible employee and is included in fringe benefit expenses in the Statement of Functional Expenses.

**12. Commitments**

DATA is committed under certain building and office space leases extending to June 2014, subject to certain renewal options. For the year ended June 30, 2011, rent expense, exclusive of in-kind for office space totaled \$118,663, which is included in building and occupancy expense in the Statement of Functional Expenses.

Minimum expected future rental payments are as follows:

**Year ending June 30,**

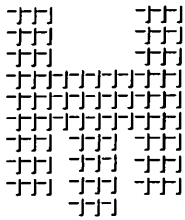
2011	\$ 75,316
2012	71,478
2013	73,623
2014	<u>69,512</u>
	<u>\$ 289,929</u>

*For the Year Ended June 30, 2011*

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**13. Subsequent Events**

DATA's management has evaluated subsequent events through November 28, 2011, the date on which the financial statements were available to be issued, and determined there were no events to disclose in these financial statements.



# Holyfield & Thomas, LLC

Certified Public Accountants & Advisors

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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of  
Drug Abuse Treatment Association, Inc.  
Jupiter, Florida

We have audited the financial statements of Drug Abuse Treatment Association, Inc. (a nonprofit organization) as of and for the year ended June 30, 2011, and have issued our report thereon dated November 28, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### ***Internal Control Over Financial Reporting***

In planning and performing our audit, we considered Drug Abuse Treatment Association, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Drug Abuse Treatment Association, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Drug Abuse Treatment Association, Inc.'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 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 weakness of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

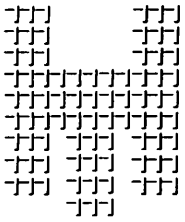
### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Drug Abuse Treatment Association, Inc.'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 audit committee, Board of Directors, 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.

*Holyfield & Thomas, LLC*

West Palm Beach, Florida  
November 28, 2011



# Holyfield & Thomas, LLC

Certified Public Accountants & Advisors

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

To the Board of Directors of  
Drug Abuse Treatment Association, Inc.  
Jupiter, Florida

## **Compliance**

We have audited the compliance of Drug Abuse Treatment Association, Inc. (a non-profit 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, 2011. Drug Abuse Treatment Association, Inc.'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 to each of its major federal programs and state projects is the responsibility of Drug Abuse Treatment Association, Inc.'s management. Our responsibility is to express an opinion on Drug Abuse Treatment Association, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*; and *Chapter 10.650 Rules of the Auditor General*. Those standards, *OMB Circular A-133, and Chapter 10.650, Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about Drug Abuse Treatment Association, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Drug Abuse Treatment Association, Inc.'s compliance with those requirements.

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

### ***Internal Control Over Compliance***

The management of Drug Abuse Treatment Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects. In planning and performing our audit, we considered Drug Abuse Treatment Association, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program or state project in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with *OMB Circular A-133* and *Chapter 10.650, Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Drug Abuse Treatment Association, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state 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 for the information and use of management, the audit committee, 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.

*Holyfield & Thomas, LLC*

West Palm Beach, Florida  
November 28, 2011

*For the Year Ended June 30, 2011*

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**SECTION I – SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

*Federal and State Awards*

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	No
Type of auditor's report issued on compliance on major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 501(a) of Circular A-133?	No
Major programs:	
CFDA Number	93.959
Name of Federal Program or Cluster:	U.S. Department of Health and Human Services Block Grant for Prevention and Treatment of Substance Abuse
CSFA Number	60.030
Name of State Program or Cluster:	Department of Children and Families Substance Abuse Treatment and Aftercare Services for Children
Dollar Threshold used to distinguish between type A and type B programs:	\$ 300,000
Auditee qualified as a low-risk auditee?	Yes

*For the Year Ended June 30, 2011*

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

No findings are reported.

**SECTION III – FINDINGS AND QUESTIONED COSTS**

Major Federal Programs – No findings or questioned costs are reported.

Major State Projects – No findings or questioned costs are reported.

**PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS:**

Federal Programs – There were no audit findings or questioned costs for the year ended June 30, 2010, relative to federal awards, requiring action on the part of the auditee for that fiscal year.

State Projects – There were no audit findings for the year ended June 30, 2010, relative to state projects, requiring action on the part of the auditee for that fiscal year.

**CORRECTIVE ACTION PLAN:**

There is no corrective action plan required, as there are no findings or questioned costs reported for the year ended June 30, 2011, with respect to federal awards or state projects.

**SUPPLEMENTARY INFORMATION**

*For the Year Ended June 30, 2011*

Federal Grantor Pass-through Entity Federal Program Title	CFDA Number / Award Number	Federal Expenditures
Department of Health and Human Services (DHHS) Passed through from State of Florida, Department of Children and Families (DCF):		
Block Grant for Prevention and Treatment of Substance Abuse	93.959 ID090 IDZ01 ZDZ01 ZDK55	\$ 609,357 150,000 120,000 308,322
Temporary Assistance for Needy Families	93.558 ID090 ZDK55	27,730 <u>16,549</u>
Total DHHS/DCF		1,231,958
U.S. Department of Agriculture Passed through from State of Florida, Department of Education (DOE):		
National School Lunch Program	10.555	55,596
U.S. Commodities Program	10.555	2,922
Department of Law Enforcement Passed through from State of Florida, Office of the Governor:		
Drug Free Communities Program	84.186A 2009-DFC-PALM 1-X1-008	16,366 <u>          </u>
Total expenditures of federal awards		<u><u>\$ 1,306,842</u></u>

*See independent auditor's report.*

*For the Year Ended June 30, 2011*

<u>State Grantor State Project Title</u>	<u>CSFA Number / Award Number</u>	<u>State Expenditures</u>
Department of Children and Families:		
Substance Abuse Treatment and Aftercare Services for Children	60.030 ID090 ZDK55	\$ 1,563,232 1,267,444
Substance Abuse Treatment and Aftercare Services for Adults	60.033 ID090	<u>66,097</u>
Total Department of Children and Families		<u>2,896,773</u>
Total expenditures of state financial assistance		<u>\$ 2,896,773</u>

**Note 1. Basis of Presentation**

This schedule of expenditures of federal awards and state financial assistance includes the federal and state grant activity of DATA and is presented on the accrual basis of accounting. DATA tracks its expenditures by department, rather than by grant. Expenditures are equal to billings based on units of service provided. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 preparation of, the basic financial statements.

*See independent auditor's report.*

***For the Year Ended June 30, 2011***

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Total expenditures	\$ 5,280,698
Less:	
Other State and Federal funds	(1,306,842)
Non-Match SAMH funds	-
Unallowable costs	-
	<hr/>
Total allowable expenditures	3,973,856
	75%
	<hr/>
Maximum available earnings	2,980,392
State funds received from Department of Children and Families (DCF)	<u>2,896,773</u>
Excess of maximum available earnings over DCF funds received	<u><u>\$ 83,619</u></u>

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***Note 1. Basis of Presentation***

The amounts included in the above schedule of state earnings are presented on the accrual basis of accounting.

*See independent auditor's report.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

***For the Year Ended June 30, 2011***

State Designated SAMH Cost Center										
Circuit 15										
Adolescent										
	Residential Level 2	Outpatient	On site	Outreach	Prevention	Medical Services	Project Success	Clinical Supervision	Incidentals	
<b>Government Funding:</b>										
DCF funding	\$ 615,942	\$ 203,498	\$ 391,665	\$ 492,280	\$ 167,095	\$ 48,793	\$ 150,000	\$ 1,753	\$ 2,000	
Local government	122,067	28,117	62,458	62,458	-	-	-	-	-	
Federal grants and contracts	31,493	-	-	-	-	-	-	-	-	
In-kind from local government only	13,200	-	-	-	10,000	-	50,251	-	-	
<b>Total government funding</b>	<b>782,702</b>	<b>231,615</b>	<b>454,123</b>	<b>554,738</b>	<b>177,095</b>	<b>48,793</b>	<b>200,251</b>	<b>1,753</b>	<b>2,000</b>	
<b>All other revenues:</b>										
Medicare, first and third party fees	72,357	31,105	-	-	-	-	-	-	-	
Contributions and donations	136,448	-	-	-	-	-	-	-	-	
Interest income	-	-	-	-	-	-	-	-	-	
Other grants and contracts	-	-	-	-	-	-	-	-	-	
In-kind	104,583	-	-	-	-	-	-	-	-	
<b>Total all other revenues</b>	<b>313,388</b>	<b>31,105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total funding sources and revenues</b>	<b>\$ 1,096,090</b>	<b>\$ 262,720</b>	<b>\$ 454,123</b>	<b>\$ 554,738</b>	<b>\$ 177,095</b>	<b>\$ 48,793</b>	<b>\$ 200,251</b>	<b>\$ 1,753</b>	<b>\$ 2,000</b>	

*See independent auditor's report.*

**SCHEDULE OF  
ACTUAL FUNDING SOURCES AND REVENUES**

State Designated SAMH Cost Center											Total		
Circuit 15			Circuit 19								Total Designated SAMH Cost Center	Supporting Services	Total
Adolescent	Adult		Adolescent										
Aftercare	Outpatient	Outreach	Residential Level 2	Outpatient	TASC	Prevention	Medical Services	Project Success	Aftercare				
\$ 57,804	\$ 30,606	\$ 254,980	\$ 766,717	\$ 151,620	\$ 167,640	\$ 453,709	\$ 45,250	\$ 120,000	\$ 7,379	\$ 4,128,731	\$ -	\$ 4,128,731	
1,010	-	-	-	-	-	-	-	-	-	276,110	-	276,110	
-	-	-	27,025	-	-	16,366	-	-	-	74,884	-	74,884	
-	-	-	72,000	-	-	502	-	40,251	-	186,204	-	186,204	
58,814	30,606	254,980	865,742	151,620	167,640	470,577	45,250	160,251	7,379	4,665,929	-	4,665,929	
-	-	-	47,718	25,421	-	-	-	-	-	176,601	-	176,601	
-	-	2,715	70,600	17,300	-	-	-	-	-	227,063	42,235	269,298	
-	-	-	-	-	-	-	-	-	-	-	23,293	23,293	
-	-	-	59,650	-	-	30,000	-	-	-	194,233	-	194,233	
-	-	2,715	177,968	42,721	-	30,000	-	-	-	597,897	65,528	663,425	
\$ 58,814	\$ 30,606	\$ 257,695	\$ 1,043,710	\$ 194,341	\$ 167,640	\$ 500,577	\$ 45,250	\$ 160,251	\$ 7,379	\$ 5,263,826	\$ 65,528	\$ 5,329,354	

*See independent auditor's report.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

***For the Year Ended June 30, 2011***

State Designated SAMH Cost Center									
Circuit 15									
Adolescent									
	Residential Level 2	Outpatient	On site	Outreach	Prevention	Medical services	Project Success	Clinical Supervision	Incidentals
<b>Personnel expenses:</b>									
Salaries and wages	\$ 462,025	\$ 136,413	\$ 286,176	\$ 348,558	\$ 96,121	\$ 18,184	\$ 94,686	\$ 2,000	\$ -
Fringe benefits	141,773	49,175	91,413	115,994	25,426	3,221	22,523	720	-
<b>Total personnel expenses</b>	<b>603,798</b>	<b>185,588</b>	<b>377,589</b>	<b>464,552</b>	<b>121,547</b>	<b>21,405</b>	<b>117,209</b>	<b>2,720</b>	<b>-</b>
<b>Operating expenses:</b>									
Building and occupancy	58,316	23,612	5,892	10,711	17,972	6,570	51,814	-	-
Professional fees	9,631	2,624	2,022	2,356	864	10,481	1,236	-	-
Donated services	104,583	-	-	-	-	-	-	-	-
Travel	9,865	2,397	3,076	6,585	1,474	647	966	-	-
Equipment costs	8,021	1,406	384	544	594	49	-	-	-
Food costs	67,058	-	-	-	-	-	-	-	-
Medical/pharmacy	-	-	-	103	-	-	-	-	-
Insurance	20,051	2,248	2,197	2,681	4,298	802	1,538	-	-
Operating supplies and expenses	37,021	16,264	5,042	8,888	7,368	1,127	2,296	-	2,006
Depreciation expense	20,966	2,190	-	-	393	-	-	-	-
<b>Total program services</b>	<b>335,512</b>	<b>50,741</b>	<b>18,613</b>	<b>31,868</b>	<b>32,963</b>	<b>19,676</b>	<b>57,850</b>	<b>-</b>	<b>2,006</b>
<b>Supporting services</b>	<b>137,295</b>	<b>34,504</b>	<b>58,076</b>	<b>72,477</b>	<b>22,620</b>	<b>5,998</b>	<b>25,559</b>	<b>397</b>	<b>-</b>
<b>Total expenses</b>	<b>\$ 1,076,605</b>	<b>\$ 270,833</b>	<b>\$ 454,278</b>	<b>\$ 568,897</b>	<b>\$ 177,130</b>	<b>\$ 47,079</b>	<b>\$ 200,618</b>	<b>\$ 3,117</b>	<b>\$ 2,006</b>

*See independent auditor's report.*

**STATEMENT OF  
ACTUAL EXPENSES**

State Designated SAMH Cost Center											Total Designated SAMH Cost Center	Supporting Services	Total
Circuit 15			Circuit 19										
Adolescent	Adult		Residential Level 2		Outpatient	TASC	Prevention	Medical services	Project Success	Aftercare			
Aftercare	Outpatient	Outreach											
\$ 33,935	\$ 15,379	\$ 159,931	\$ 459,063	\$ 87,478	\$ 106,034	\$ 269,063	\$ 19,788	\$ 77,878	\$ 3,625	\$ 2,676,337	\$ 426,174	\$ 3,102,511	
9,101	5,544	51,630	128,512	33,103	34,916	83,298	2,056	15,372	1,725	815,502	134,465	949,967	
43,036	20,923	211,561	587,575	120,581	140,950	352,361	21,844	93,250	5,350	3,491,839	560,639	4,052,478	
6,542	2,357	11,618	108,224	8,557	-	35,635	-	41,751	-	389,571	43,667	433,238	
432	292	934	7,766	2,412	432	4,038	16,119	1,456	297	63,392	9,213	72,605	
-	-	-	59,850	-	-	502	-	-	-	184,735	-	184,735	
587	266	11,416	10,374	2,327	2,119	9,668	43	708	31	62,549	9,154	71,703	
49	156	87	7,269	2,664	-	1,785	-	-	-	23,008	2,282	25,290	
-	-	-	55,178	-	-	-	-	-	-	122,236	-	122,236	
-	-	1,043	-	-	-	-	-	-	-	1,146	-	1,146	
98	250	3,117	20,051	2,002	300	3,217	802	1,402	398	65,452	2,602	68,054	
1,350	2,241	3,854	29,019	14,983	2,441	27,898	241	2,255	119	164,413	44,153	208,566	
-	243	-	22,682	12,991	-	-	-	-	-	59,465	1,182	60,647	
9,058	5,805	32,069	320,213	45,936	5,292	82,743	17,205	47,572	845	1,115,967	112,253	1,228,220	
7,606	3,902	35,570	132,537	24,311	21,351	63,524	5,701	20,560	904	672,892	(672,892)	-	
\$ 59,700	\$ 30,630	\$ 279,200	\$ 1,040,325	\$ 190,828	\$ 167,593	\$ 498,628	\$ 44,750	\$ 161,382	\$ 7,099	\$ 5,280,698	\$ -	\$ 5,280,698	

*See independent auditor's report.*