

PUTNAM COUNTY ALCOHOL AND  
DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE  
FINANCIAL REPORT

For the Fiscal Year Ending June 30, 2010

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE

FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2010

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PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE

FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2010

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FINANCIAL SECTION



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Putnam County Alcohol and  
Drug Council, Inc. D/B/A  
Putnam Behavioral Healthcare  
Palatka, Florida

We have audited the accompanying statement of financial position of the Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare, a nonprofit organization, as of June 30, 2010, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2009 financial statements, and in our report dated November 2, 2009, 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*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

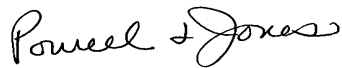
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare, as of June 30, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 22, 2010, on our consideration of Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare's internal control over financial reporting and on 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 *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare taken 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The information listed as required supporting schedules in the table of contents is also presented for purposes of additional analysis as required by *Rules of the Florida Department of Children and Families*, and also is not a required part of the basic financial statements. Such information has also been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in cursive script that reads "Powell & Jones".

POWELL & JONES  
October 22, 2010

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE

STATEMENT OF FINANCIAL POSITION

June 30, 2010  
(With Comparative Totals for June 30, 2009)

	2010	2009
<b>ASSETS</b>		
Current assets:		
Cash	\$ 304,413	\$ 332,281
Certificates of deposit	57,539	7,539
Accounts receivable, net of allowance for doubtful accounts:		
Patient and insurance	92,594	84,123
Grants and contracts	104,616	103,506
Total current assets	559,162	527,449
Fixed assets:		
Land	12,800	12,800
Vehicles	47,082	47,082
Equipment	24,198	24,198
	84,080	84,080
Less: accumulated depreciation	(52,974)	(48,134)
Total fixed assets	31,106	35,946
Other assets:		
Prepaid expenses	786,876	838,364
Deposits	100	100
Total other assets	786,976	838,464
Total assets	\$ 1,377,244	\$ 1,401,859
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable	\$ 38,798	\$ 23,749
Accrued expenses	59,644	52,855
Current portion of long-term loan	7,776	7,264
Total current liabilities	106,218	83,868
Long-term debt		
Loan payable, less current portion	6,879	14,750
Total long-term debt	6,879	14,750
Total liabilities	113,097	98,618
Net assets:		
Unrestricted net assets	1,264,147	1,303,241
Total net assets	1,264,147	1,303,241
Total liabilities and net assets	\$ 1,377,244	\$ 1,401,859

See notes to financial statements.

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE

STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2010  
(With Comparative Totals for the Fiscal Year Ended June 30, 2009)

	2010	2009
UNRESTRICTED NET ASSETS		
SUPPORT AND REVENUES		
Support:		
Federal grants	\$ 838,182	\$ 606,500
State grants	761,447	904,093
	1,599,629	1,510,593
Donations	461	100
Total support	1,600,090	1,510,693
Revenues:		
Client fees:		
Patient fees and insurance	23,699	39,291
Client Medicare	33,099	38,191
Medicaid/Medicare	771,577	865,466
Inkind building space	240,109	240,109
Miscellaneous income	1,428	1,289
	1,069,912	1,184,346
Contractual income:		
Putnam County	240,300	247,725
Putnam County Jail	9,600	9,600
	249,900	257,325
Investment income:		
Interest revenue	197	613
	197	613
Total revenues	1,320,009	1,442,284
Total support and revenues	2,920,099	2,952,977

(continued)



PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE

STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2010  
(With Comparative Totals for the Fiscal Year Ended June 30, 2009)

	2010	2009
EXPENSES		
Program services:		
Outreach grant	\$ 72,592	\$ 15,483
Case management	81,837	77,780
Crisis stabilization and support	29,163	36,052
Intervention	30,286	65,027
Medical services	393,420	481,701
Outpatient - medical	201,476	275,363
Outreach services	118,397	79,787
Prevention	28,387	36,976
Residential detox	275,299	234,975
Substance abuse	275,534	225,525
Other services	-	29,278
Total program services	1,506,391	1,557,947
Supporting services:		
Administration	466,020	375,186
General	986,782	1,065,013
Total supporting services	1,452,802	1,440,199
Total expenses	2,959,193	2,998,146
Decrease in unrestricted net assets	(39,094)	(45,169)
Net assets beginning of year	1,303,241	1,348,410
Net assets at end of year	\$ 1,264,147	\$ 1,303,241

See notes to financial statements.

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE

STATEMENT OF FUNCTIONAL EXPENSES

For the Fiscal Year Ended June 30, 2010  
(With Comparative Totals for the Fiscal Year Ended June 30, 2009)

	PROGRAM SERVICES											SUPPORTING SERVICES		Totals	
	Outreach Grant	Case Management	Crisis Stabilization/Support	Intervention	Medical Services	Outpatient Medical	Outreach	Prevention	Residential Detox	Substance Abuse	Other	Administration and General	(Memorandum Only)		
													2010	2009	
Personnel services															
Salaries	\$ 56,189	\$ 62,852	\$ 24,493	\$ 19,889	\$ 48,049	\$ 154,492	\$ 98,595	\$ 19,699	\$ 193,057	\$ 194,836	\$ -	\$ 575,052	\$ 1,447,203	\$ 1,464,657	
Fringe benefits	10,713	11,983	4,670	3,792	9,161	29,456	18,798	3,756	36,808	37,147	-	109,639	275,923	277,781	
<b>Total personnel expenses</b>	<b>66,902</b>	<b>74,835</b>	<b>29,163</b>	<b>23,681</b>	<b>57,210</b>	<b>183,948</b>	<b>117,393</b>	<b>23,455</b>	<b>229,865</b>	<b>231,983</b>	<b>-</b>	<b>684,691</b>	<b>1,723,126</b>	<b>1,742,438</b>	
Operating expenses															
Depreciation	-	-	-	-	-	-	-	-	-	-	-	4,840	4,840	1,052	
Building occupancy	-	-	-	-	-	-	-	-	-	-	-	291,025	291,025	291,025	
Professional services	-	-	-	-	-	-	-	-	-	-	-	63,782	63,782	62,772	
Travel/Training	5,690	5,083	-	-	-	-	1,004	-	-	-	-	32,289	44,066	27,849	
Motor fuels	-	1,829	-	-	-	-	-	-	550	275	-	-	2,654	1,804	
Repair and maintenance	-	-	-	-	-	-	-	-	4,000	2,170	-	47,313	53,483	79,929	
Rental of equipment	-	-	-	-	-	-	-	-	-	-	-	14,863	14,863	13,499	
Other equipment costs	-	-	-	-	-	-	-	-	-	-	-	15,724	15,724	66,679	
Food service	-	-	-	-	-	-	-	-	9,874	9,874	-	-	19,748	25,173	
Telephone	-	-	-	-	-	-	-	-	-	-	-	19,946	19,946	14,374	
Office supplies	-	-	-	-	-	-	-	-	-	-	-	50,187	50,187	31,910	
Postage	-	-	-	-	-	-	-	-	-	-	-	3,375	3,375	2,419	
Insurance	-	-	-	-	-	-	-	-	-	-	-	72,343	72,343	75,961	
Contractual services	-	90	-	6,605	332,752	17,528	-	4,932	18,000	18,000	-	54,678	452,585	451,667	
Utilities	-	-	-	-	-	-	-	-	9,779	10,001	-	35,742	55,522	55,778	
Operating supplies	-	-	-	-	-	-	-	-	3,231	3,231	-	24,148	30,610	17,994	
Interest	-	-	-	-	-	-	-	-	-	-	-	1,169	1,169	-	
Other	-	-	-	-	3,458	-	-	-	-	-	-	36,675	40,133	35,823	
Client flex funds	-	-	-	-	-	-	-	-	-	-	-	12	12	-	
<b>Total operating expenses</b>	<b>5,690</b>	<b>7,002</b>	<b>-</b>	<b>6,605</b>	<b>336,210</b>	<b>17,528</b>	<b>1,004</b>	<b>4,932</b>	<b>45,434</b>	<b>43,551</b>	<b>-</b>	<b>768,111</b>	<b>1,236,067</b>	<b>1,255,708</b>	
<b>Total expenses</b>	<b>\$ 72,592</b>	<b>\$ 81,837</b>	<b>\$ 29,163</b>	<b>\$ 30,286</b>	<b>\$ 393,420</b>	<b>\$ 201,476</b>	<b>\$ 118,397</b>	<b>\$ 28,387</b>	<b>\$ 275,299</b>	<b>\$ 275,534</b>	<b>\$ -</b>	<b>\$ 1,452,802</b>	<b>\$ 2,959,193</b>	<b>\$ 2,998,146</b>	

See notes to financial statements.

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE

STATEMENT OF CASH FLOWS

For the Fiscal Year Ended June 30, 2010  
(With Comparative Totals for the Fiscal Year Ended June 30, 2009)

	2010	2009
Cash flows from operating activities		
Cash received from state, federal, county and local contracts, clients and third party billings	\$ 2,668,784	\$ 2,716,636
Interest received	197	613
Other income received	1,428	1,289
Cash paid to employees	(1,444,146)	(1,455,665)
Payroll taxes and benefits paid	(275,923)	(277,781)
Cash paid to suppliers	(920,849)	(963,672)
Net cash provided by operating activities	29,491	21,420
Cash flows from financing activities		
Cash received from loan proceeds	-	23,058
Cash paid for loan payments	(7,359)	(1,044)
Net cash provided by (used for) financing activities	(7,359)	22,014
Cash flows from investing activities		
Cash paid for equipment purchases	-	(24,198)
Net cash used for investing activities	-	(24,198)
Net increase in cash and cash equivalents	22,132	19,236
Cash and cash equivalents, beginning of year	339,820	320,584
Cash and cash equivalents, end of year	\$ 361,952	\$ 339,820
Reconciliation of change in unrestricted net assets to cash flows provided by operating activities:		
Decrease in unrestricted net assets	\$ (39,094)	\$ (45,169)
Adjustments:		
Depreciation	4,840	1,052
(Increase) decrease in current assets:		
Prepaid expenses	51,488	50,916
Accounts receivable	(8,471)	872
Grants and contracts receivable	(1,110)	4,798
Increase in current liabilities:		
Accounts payable	15,049	2,063
Accrued expenses	6,789	6,888
Total adjustments	68,585	66,589
Net cash provided by operating activities	\$ 29,491	\$ 21,420

See notes to financial statements.

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE

NOTES TO FINANCIAL STATEMENTS

June 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare, a non-profit corporation, provides a range of mental health, alcohol and drug abuse services to the residents of Putnam County. The agency makes the following services available, subject to funding received primarily through intergovernmental grants and insurance programs.

AGENCY PROGRAMS

- **Assessment (Children Mental Health and Substance Abuse)**  
Assessment services assess, evaluate and provide assistance to individuals and families to determine level of care, motivation and the need for services and supports to assist individuals and families identify their strengths. Serves only individuals referred by Department of Children and Families.
- **Case Management (Adult and Child)**  
Activities aimed at identifying the recipient's needs, planning services, linking the service system with the person, coordinating the various system components, monitoring service delivery and evaluating the effect of the services received. Program limited to individuals with Medicaid, or residing at one of the state hospitals.
- **Crisis Stabilization and Support (Adult and Child)**  
Residential acute care services on a twenty-four hours per day, seven days per week basis. Provides brief, intensive mental health treatment.
- **Basic Living Skills Training and Social Rehabilitation and Counseling (Adults)**  
Service open to individuals with Medicaid.
- **Intervention (Child Substance Abuse)**  
Services which focus on reducing risk factors associated with the progression of substance abuse.
- **Medical Services (Adults and Children)**  
Provides evaluation and medication management for individuals with psychiatric illness.
- **Outpatient (Children's Mental Health)**  
Provides a therapeutic environment which is designed to improve the functioning or prevent further deterioration of the patient.

- Outreach (Adult Substance Abuse)  
Provides HIV outreach services and other activities to engage individuals in substance abuse treatment.
- Prevention (Adult and Child Substance Abuse)  
Services that involve strategies to preclude, forestall or impede substance abuse problems.
- Residential Level (Adult Substance Abuse)  
Twenty-eight-day residential treatment program which provides assessment, education, medical services, counseling, social activities and discharge planning.
- Substance Abuse Detox (Adult Substance Abuse)  
Twenty-four-hour seven-day a week residential facility which assists individuals in withdrawing from substances and preventing life-threatening medical complications associated with withdrawal.

## MANAGEMENT

Putnam Behavioral Healthcare is managed by a twelve-member Board of Directors, all of whom serve on a voluntary basis. Appointment to the Board is by invitation of the Board of Directors, with subsequent approval by the Putnam County Board of County Commissioners. Day-to-day management is carried out by a centralized program oriented management structure consisting of an administrator, a clinical director, a medical director, a fiscal manager and a contract business manager.

### B. Basis of Accounting

Putnam Behavioral Healthcare follows standards of accounting and financial reporting prescribed for voluntary health and welfare agencies. It uses the accrual basis of accounting, which recognizes revenue when earned and expenses as incurred. Federal, state and local government, and public grants are recorded as unrestricted revenues as qualified expenses are made and performance occurs.

Financial statement presentation follows the requirements of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In the current year, all net assets were classified as unrestricted.

Financial statement presentation also follows the requirements of SFAS No. 116, *Accounting for Contributions Received and Contributions Made*. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. In the current year, all contributions were recorded as unrestricted.

The costs of providing the various programs and other activities have been detailed in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Activities. Salaries and other expenses which are associated with a specific program are charged directly to that program.

Salaries and other expenses which benefit more than one program are allocated to the various programs based on the relative benefit provided. Administrative and general expenses are allocated to the various programs based on the relative direct costs of each program.

#### C. Property and Depreciation

Property and equipment are recorded at cost, or in the case of donated assets, at fair market value when received. Maintenance and repairs are expensed as they are incurred. Depreciation expense is computed using the straight-line method over the estimated useful lives of the assets, which range from three to five years. Assets costing less than \$500 are generally expensed in their year of acquisition.

Property and equipment purchased with grant funds are considered to be owned while being utilized for the related programs, and depreciation expense is recorded on these assets. However, certain funding agencies (primarily from federal sources) retain a reversionary interest in the property and equipment, and may require the return of the assets upon termination of the grant contract.

#### D. Income Taxes

The Organization has been granted an exemption from income taxes under Internal Revenue Code, Section 501(c)(3), as a non-profit corporation. As required by Internal Revenue Service regulations, the Organization annually files a Form 990, "Return of Organization Exempt from Income Tax" with the Internal Revenue Service.

#### E. Cash and Cash Equivalents

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

#### F. Pervasiveness of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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.

#### G. Fair Value of Financial Instruments

The following methods and assumptions were used to estimate fair value of each class of financial instruments for which it is feasible to estimate that value:

- Cash, Accounts Receivable and Accounts Payable - Carrying amount approximates fair value due to the short maturity of these financial instruments.
- Short and Long-Term Debt - The fair value of the Organization's short and long-term debt is not estimated to be significantly different than carrying amount based upon anticipated current rates at which the Organization could borrow funds for the remaining maturities.

H. Inventories

It has consistently been the policy of the Organization to record acquisition of supplies as expenditures at the time of purchase. The amount of supplies inventory on hand at any one time would be a nominal amount and considered to be immaterial.

I. Memorandum Only - Total Columns

The total columns on the statement of functional expenses are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial information in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

J. Matching Requirements

The Organization receives grants through the State of Florida Department of Children and Families (DCF) which require local matching funds. Management believes all local matching requirements have been met.

K. Compensated Absences

The Organization pays certain amounts of unused annual leave to employees upon termination, in accordance with its compensated absences policy. The accrual presented in the accompanying financial statements is computed using the gross salary at the end of the fiscal year.

L. Expenses by Function

Expenses by function have been allocated among program and supporting services classifications on the basis of direct identification, time records and on estimates made by the Organization's management.

NOTE 2. FIXED ASSETS AND DEPRECIATION

Depreciation of equipment is provided over the estimated useful lives of the respective assets on a straight-line basis. In accordance with applicable guidelines, assets costing less than \$500 are generally fully expensed in their year of acquisition. A summary of the Organization's fixed assets at June 30, 2010, follows:

Land	\$	12,800
Vehicles		47,082
Equipment		24,198
		<u>84,080</u>
Less accumulated depreciation		(52,974)
	\$	<u><u>31,106</u></u>

Depreciation expense for the year ended June 30, 2010, totaled \$4,840.

NOTE 3. ACCOUNTS RECEIVABLE

The Organization participates in the Medicare and Medicaid insurance programs in addition to its regular clinical services. At June 30, 2010, the receivables consisted of the following:

Medicaid and Medicare	\$ 69,028
Patient and insurance	85,295
	<hr/>
	154,323
Less: allowance for doubtful accounts	(61,729)
	<hr/>
Net accounts receivable	<u>\$ 92,594</u>

The Organization also had \$104,616 in intergovernmental receivables at year end, all of which was fully collectible.

NOTE 4. CONTINGENCIES

There is a contingent liability due to the fact that all required regulatory audits of the Organization's operations and project closeout procedures have not been completed for all projects administered. Any eventual expenditures determined to be not in compliance with grant regulations could be subject to repayment by the Organization. The Organization's management believes that all expenditures were significantly in compliance with appropriate grant regulations.

NOTE 5. PENSION PLAN

The Organization has made no provision for an employee pension plan and has no related liability for such a plan.

The Organization has in place a tax sheltered retirement plan, in which employees may establish individual accounts on a voluntary basis. This plan is not considered to be a pension plan of the Organization. No Organization contributions were made to this plan during the year.

NOTE. 6. RISK MANAGEMENT

The Organization is exposed to various risk of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Organization carries insurance. Insurance against losses are provided through various commercial insurers for the following types of risk:

- Workers' Compensation and Employer's Liability
- General and Professional Liability
- Real and Personal Property damage
- Automobile Physical Damage and Liability
- Directors' and Officers' Liability



The Organization's coverage for workers' compensation is under a retrospectively rated policy. Premiums are accrued based on the ultimate cost-to-date of the Organization's experience for this type of risk.

NOTE 7. COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Organization's financial position and operations. However, comparative data and related disclosures have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand. Certain elements of the prior year data have been reclassified for comparability purposes.

NOTE 8. CASH AND INVESTMENTS - CREDIT RISK

Investments totaling \$57,539 at June 30, 2010, consisted of three certificates of deposit, which were stated at cost which equals fair value. At June 30, 2010, the bank balances were \$304,413, \$250,000 of which was covered by federal depository insurance.

The healthcare facility is located in Palatka, Florida. The Organization grants credit without collateral to its patients, most of whom are local residents. Some are insured under third-party payor agreements, while others are classified as medically indigent.

NOTE 9. CONCENTRATION OF REVENUE SOURCES

Approximately 50% of the Organization's revenues is derived from one intergovernmental grant contract, which must be periodically renewed.

NOTE 10. DONATED SERVICES

The Organization received a significant amount of donated services from unpaid volunteers who serve as officers and board members and assist in special programs. No amounts have been recognized in the statement of activities because the criteria for recognition under Financial Accounting Standards Board Statement No. 116 have not been satisfied.

NOTE 11. LEASE COMMITMENTS

The Organization has operating lease agreements for four copiers with Xerox Capital Services, LLC. Under the terms of these leases, the Organization is obligated to pay thirty-six monthly payments of \$348, \$314, \$206, and \$204, respectively. The future minimum lease payment at June 30, 2010, is as follows:

<u>June 30,</u> 2011	<u>Minimum Lease Payment</u> \$ 1,071 <u>\$ 1,071</u>
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NOTE 12. PREPAID RENT - DONATED FACILITIES

Sale of Fixed Assets - On August 8, 2005, the Organization entered into an agreement with the Putnam County Board of County Commissioners (Board) whereby the Organization sold substantially all of its fixed assets to the Board for the amount required to fully pay off the Organization's outstanding mortgage.

Simultaneously, the Board agreed to lease these facilities and equipment to the Organization without payment, for a period of twenty years. This transaction was completed on August 19, 2005, at which time the mortgage, which totaled \$1,081,833, was fully paid.

Prepaid Rent - The Organization recorded the difference between the mortgage balance and its basis in the assets sold as prepaid rent in the amount of \$1,018,327. The prepaid rent is being amortized over the twenty year period at \$4,243 per month.

Donated Facilities - The Organization has determined that the full rental value of the facilities is \$24,252 per month, based upon rents paid for similar public facilities. Thus, the Organization is recording \$20,009 per month in net inkind rent (\$24,252 - \$4,243 prepaid rent); to reflect the use of these facilities for a total of \$240,109 for the year.

NOTE 13. RELATED PARTY TRANSACTIONS

During the year ended June 30, 2010, the Organization obtained its employee health insurance from an agency in which a Board member had an equity interest. The total amount expended in health insurance premiums was approximately \$139,472.

NOTE 14. ADVERTISING

The Organization charges the costs of advertising to expenses as incurred. The total advertising expense was \$410 in 2010.

NOTE 15. LOAN PAYABLE – CAPITAL CITY BANK

On March 30, 2009, the Organization obtained a loan from Capital City Bank in the amount of \$23,058 to purchase a telephone system. The loan specifies 36 monthly payments of \$711, including interest of 6.75%. The loan is secured by equipment purchased.

Scheduled maturity for the above loan is as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 7,776	\$ 752	\$ 8,528
2012	6,879	228	7,107
	<u>\$ 14,655</u>	<u>\$ 980</u>	<u>\$ 15,635</u>

SINGLE AUDIT AND COMPLIANCE SECTION

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
For the Fiscal Year Ended June 30, 2010

	CFDA/ CSFA Number	Contract Number	Expenditures		Total
			Federal Award Amount	State Award Amount	
<u>Federal Awards</u>					
Department of Health and Human Services Rural Health Care Outreach Grant	93.912	DO4RH 12738	\$ 135,705	\$ -	\$ 135,705
Passed through State of Florida Department of Children and Families Substance Abuse Prevention and Treatment Block Grant	93.959	NH202	549,415	-	549,415
Community Mental Health Block Grant	93.958	NH202	87,560	-	87,560
Temporary Assistance to Needy Families	93.558	NH202	65,502	1,303	66,805
Total federal awards			<u>838,182</u>	<u>1,303</u>	<u>839,485</u>
<u>State Financial Assistance</u>					
Department of Children and Families Mental Health Adult Community Support Services	60.053	NH202	-	502,292	502,292
Indigent Psychiatric Outpatient Services	60.039	NH202	-	4,377	4,377
Substance Abuse Detox for Adults	60.033	NH202	-	4,933	4,933
Substance Abuse Detox for Adults	60.031	NH202	-	98,712	98,712
Substance Abuse Treatment/Aftercare for Children	60.030	NH202	-	90,112	90,112
Mental Health Children's Community Support	60.055	NH202	-	7,983	7,983
Children's Mental Health Emergency Stabilization	60.057	NH202	-	51,735	51,735
Total state financial assistance			<u>-</u>	<u>760,144</u>	<u>760,144</u>
Total			<u>\$ 838,182</u>	<u>\$ 761,447</u>	<u>\$ 1,599,629</u>

See Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

For the Fiscal Year Ended June 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and presentation of the Single Audit Report of Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare have been designed to conform to generally accepted accounting principles as applicable to voluntary health and welfare agencies, including the reporting and compliance requirements of the Audits of States, Local Governments, and Non-Profit Organizations and Office of Management and Budget Circular A-133.

A. Reporting Entity

The reporting entity consists of Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare. The Organization includes a Schedule of Expenditures of Federal Awards and State Financial Assistance in the Single Audit and Compliance Section.

B. Basis of Accounting

The accrual basis of accounting is followed in the Schedule of Expenditures of Federal Awards and State Financial Assistance. Under the accrual basis, revenues are recognized when they become earned. Expenses generally are recorded when a liability is incurred.

C. Matching Funds

State matching funds to federal awards have been classified as expenditures of federal awards for Single Audit reporting purposes.

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  
Putnam County Alcohol and Drug Council, Inc.  
d/b/a Putnam Behavioral Healthcare  
Palatka, Florida

We have audited the basic financial statements of the Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare as of and for the year ended June 30, 2010, and have issued our report thereon dated October 22, 2010. 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 Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare'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 Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

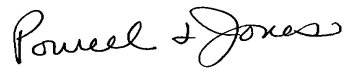
#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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*.

We noted certain matters that we reported to management of Putnam County Alcohol and Drug Council d/b/a Putnam Behavioral Healthcare in a separate letter dated October 22, 2010.

This report is intended solely for the information and use of management and the Board of Directors, the Auditor General of the State of Florida, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Powell & Jones".

POWELL & JONES  
October 22, 2010

REPORT ON COMPLIANCE AND INTERNAL  
CONTROL OVER COMPLIANCE APPLICABLE TO EACH MAJOR FEDERAL  
AWARDS PROGRAM AND STATE FINANCIAL ASSISTANCE PROJECT

To the Board of Directors of  
Putnam County Alcohol and Drug Council, Inc.  
d/b/a Putnam Behavioral Healthcare  
Palatka, Florida

Compliance

We have audited the compliance of Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare (a nonprofit 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 *Executive Office of the Governor's State Projects Compliance Supplement*, that are applicable to each of its major federal programs and state financial assistance projects for the year ended June 30, 2010. Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs and state financial assistance projects is the responsibility of Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare's management. Our responsibility is to express an opinion on Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare'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; 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 and state financial assistance project occurred. An audit includes examining, on a test basis, evidence about Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare'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 Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare's compliance with those requirements.

In our opinion, Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state financial assistance projects for the year ended June 30, 2010.



### Internal Control Over Compliance


The management of Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs and state financial assistance projects. In planning and performing our audit, we considered Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare's internal control over compliance with requirements that could have a direct and material effect on a major federal program or state financial assistance project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam Behavioral Healthcare's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal or state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal or state program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented or detected by the entity's internal control.

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

This report is intended solely for the information and use of management, Board of Directors, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



POWELL & JONES  
October 22, 2010

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A PUTNAM BEHAVIORAL HEALTHCARE  
SCHEDULE OF FINDINGS  
For the Fiscal Year Ended June 30, 2010

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
? Material weakness identified?	No
? Reportable condition identified not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
? Material weakness identified?	No
? Reportable condition identified that are not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	No

Identification of major programs:

CFDA Number

93.959

Name of Federal Programs

U.S. Department of Health and Human Services: Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000
Auditee qualified as low-risk auditee?	Yes

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

None

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A PUTNAM BEHAVIORAL HEALTHCARE

SCHEDULE OF FINDINGS  
For the Fiscal Year Ended June 30, 2010

(continued)

State Financial Assistance

Internal control over major programs:

? Material weakness identified?	No
? Reportable conditions identified that are not considered to be material weaknesses?	None reported

Type of auditor's report issued on compliance for major programs:	Unqualified
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Any audit findings disclosed that are required to be reported in accordance with Rule 10.656, <i>Rules of the Auditor General</i> ?	No
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Identification of major programs:

CSFA/Grant Numbers:

Name of Program of Cluster

60.053/NH 202

Department of Children and Families  
Adult Community Mental Health  
Services

Dollar threshold used to distinguish between Type A and Type B programs:	\$228,434
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Financial Statement Findings

None

State Financial Assistance Findings and Questioned Costs

None

Other Issues

No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings related to Federal programs or State projects.

## MANAGEMENT LETTER

To the Board of Directors of  
Putnam County Alcohol and Drug Council, Inc.  
d/b/a Putnam Behavioral Healthcare  
Palatka, Florida

We have audited the financial statements of the Putnam County Alcohol and Drug Council, Inc d/b/a Putnam Behavioral Healthcare as of and for the fiscal year ended June 30, 2010, and have issued our report thereon dated October 22, 2010.

We conducted our audit in accordance with United States generally accepted auditing standards; 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*. We have issued our Independent Auditor's Report on Compliance and Internal Control over Financial Reporting, Independent Auditor's Report on Compliance and Internal Control over Compliance Applicable to each Major Federal Program and State Project, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated October 22, 2010, 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*.

The *Rules of the Auditor General* (Section 10.654(1)(e)) require disclosure in the management letter of the following matters if not already addressed in the auditor's reports on compliance and internal controls or schedule of findings and questioned costs and are not clearly inconsequential: (1) violations of laws, rules, regulations, and contractual provisions or abuse that have occurred, or are likely to have occurred; (2) improper or illegal expenditures; (3) improper or inadequate accounting procedures (e.g., the omission of required disclosures from the financial statements); (4) failures to properly record financial transactions; and (5) other inaccuracies, shortages, defalcations, and instances of fraud discovered by, or that come to the attention of, the auditor.

The results of our audit disclosed no instances of noncompliance or other matters that are required to be reported. However, we noted certain matters that we reported to the management of Putnam County Drug and Alcohol Council, Inc. d/b/a Putnam Behavioral Healthcare.

### PRIOR YEAR FINDINGS

Credit Cards – From our tests of selected credit card transactions in the current and prior years, we found several instances where charges were not supported by original receipts. To increase internal control over credit card activities, we recommend that all charges be sufficiently documented. During the current year we found significant improvement in this finding.


### CURRENT YEAR FINDINGS

There were no additional reportable findings in the current year.

CONCLUSION

We wish to thank the Organization's employees for their continued support and assistance during our audit of the Organization.

This management letter is intended solely for the information and use of the Board of Directors, management, and the State of Florida Office of the Auditor General and is not intended to be or should be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Powell & Jones".

POWELL & JONES  
Certified Public Accountants  
October 22, 2010

REQUIRED SUPPORTING SCHEDULES

PUTNAN COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE

Schedule of State Earnings  
For the Fiscal Year Ended June 30, 2010

1.	Total Expenditures	\$	2,959,193
2.	Less Other State and Federal Funds		(771,577)
3.	Less Non-Match SAMH Funds		(23,728)
4.	Less Unallowable Costs per 65E-14, F.A.C.		<u>(12)</u>
5.	Total Allowable Expenditures	\$	<u>2,163,876</u>
6.	Maximum Available Earnings (Line 5 times 75%)	\$	1,622,907
7.	Amount of State Funds Requiring Match		<u>(224,248)</u>
8.	Excess Earnings	\$	<u>1,398,659</u>

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE

Schedule of Bed-Day Availability Payments  
For the Fiscal Year Ended June 30, 2010

Program A	Cost Center B	State Contracted Rate C	Total Units of Service Provided D	Total Units of Service Paid for 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 the Department G	Maximum \$ Value of Units in Column F (FxC) H	Amount Owed to Department (G-H or \$0, whichever is <u>greater</u> ) I
Adult SA	Substance Abuse Detox	204.94	1,532.15	-	1,532.15	\$ 313,998	\$ 313,998	\$ -
Adult MH	Short-term Residential Treatment							
	Level I	241.10	1,121.44	-	1,121.44	270,380	270,380	-
	Level I TANF	241.10	131.94	-	131.94	31,810	31,810	-
Total amount owed to Department =								<u><u>\$ -</u></u>



PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
D/B/A  
PUTNAM BEHAVIORAL HEALTHCARE

Schedule of Related Party Transaction Adjustments

For the Fiscal Year Ended June 30, 2010

	<u>Related Party</u>
Revenues from grantee	
Rent	\$ -
Services	-
Interest	-
Other	-
Total revenue from grantee	<u>-</u>
Expenses associated with grantee transactions	
Personnel services	
Depreciation	-
Interest	-
Other	-
Total associated expenses	<u>-</u>
Related party transaction adjustment	<u>\$ -</u>

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
 D/B/A PUTNAM BEHAVIORAL HEALTHCARE  
 Substance Abuse and Mental Health (SAMH) Services  
 Schedule of Program/Cost Center Actual Expenses and Revenues  
 For the Fiscal Year Ended June 30, 2010

	State SAMH Funded						
	Outreach Grant	Case Management	Crisis Stabil- ization/ Support	Inter- vention	Medical Services	Outpatient Medical	Outreach
PART 1:							
ACTUAL FUNDING SOURCES AND REVENUES							
Funding Sources and Revenues							
State SAMH Funding District 3							
Mental Health/Substance Abuse	\$ -	\$ 80,787	\$ 101,495	\$ 50,671	\$ 244,694	\$ 162,757	\$ 148,974
Total State SAMH District 3 funding	<u>-</u>	<u>80,787</u>	<u>101,495</u>	<u>50,671</u>	<u>244,694</u>	<u>162,757</u>	<u>148,974</u>
Other Government Funding							
Rural Health Outreach	135,705	-	-	-	-	-	-
Medicaid	-	92,625	-	-	445,836	233,416	-
Local government	-	13,055	4,652	4,831	62,759	32,139	18,887
Total other government funding	<u>135,705</u>	<u>105,680</u>	<u>4,652</u>	<u>4,831</u>	<u>508,595</u>	<u>265,555</u>	<u>18,887</u>
All other revenues							
First and Third Party Fees (including Medicare)							
Client fees/insurance	-	2,844	-	-	13,689	7,167	-
Medicare	-	-	-	-	33,099	-	-
Contributions and Donations							
Donations	-	-	-	-	161	-	-
Inkind building space	-	13,044	4,648	4,835	62,708	32,114	18,872
Other							
Interest	-	11	4	4	51	26	15
Jail Contract	-	-	-	9,600	-	-	-
RCMA	-	-	-	-	-	-	-
Miscellaneous	-	45	16	17	217	112	66
Total all other revenues	<u>-</u>	<u>15,944</u>	<u>4,668</u>	<u>14,456</u>	<u>109,925</u>	<u>39,419</u>	<u>18,953</u>
Total funding	<u>\$ 135,705</u>	<u>\$ 202,411</u>	<u>\$ 110,815</u>	<u>\$ 69,958</u>	<u>\$ 863,214</u>	<u>\$ 467,731</u>	<u>\$ 186,814</u>

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
 D/B/A PUTNAM BEHAVIORAL HEALTHCARE  
 Substance Abuse and Mental Health (SAMH) Services  
 Schedule of Program/Cost Center Actual Expenses and Revenues  
 For the Fiscal Year Ended June 30, 2010

Cost Centers					Non SAMH Cost Center			
Prevention	Residential Detox	Substance Abuse	Other	Total	Other	Other	Admin- istration	Total Funding
\$ 49,274	\$ 270,380	\$ 345,806	\$ 9,086	\$ 1,463,924	\$ -	\$ -	\$ -	\$ 1,463,924
<u>49,274</u>	<u>270,380</u>	<u>345,806</u>	<u>9,086</u>	<u>1,463,924</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,463,924</u>
-	-	-	-	135,705	-	-	-	135,705
-	-	-	-	771,877	-	-	-	771,877
4,528	43,916	43,953	-	228,720	11,580	-	-	240,300
<u>4,528</u>	<u>43,916</u>	<u>43,953</u>	<u>-</u>	<u>1,136,302</u>	<u>11,580</u>	<u>-</u>	<u>-</u>	<u>1,147,882</u>
-	-	-	-	23,700	-	-	-	23,700
-	-	-	-	33,099	-	-	-	33,099
-	-	-	-	161	-	-	-	161
4,525	43,874	43,918	-	228,538	11,571	-	-	240,109
4	36	36	-	187	9	-	-	196
-	-	-	-	9,600	-	-	-	9,600
-	-	-	-	-	528	-	-	528
16	153	153	-	795	40	-	-	835
<u>4,545</u>	<u>44,063</u>	<u>44,107</u>	<u>-</u>	<u>296,080</u>	<u>12,148</u>	<u>-</u>	<u>-</u>	<u>308,228</u>
<u>\$ 58,347</u>	<u>\$ 358,359</u>	<u>\$ 433,866</u>	<u>\$ 9,086</u>	<u>\$ 2,896,306</u>	<u>\$ 23,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,920,034</u>

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
 D/B/A PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL  
 Substance Abuse and Mental Health (SAMH) Services  
 Schedule of Program/Cost Center Actual Expenses and Revenues Funded

PART 1:	Outreach Grant	Case Management	Crisis Stabil- ization/ Support	Intervention	Medical Services	Outpatient Medical	Outreach
ACTUAL EXPENSES							
Personnel Services							
Salaries	\$ 56,189	\$ 62,852	\$ 24,493	\$ 19,889	\$ 48,049	\$ 154,492	\$ 98,595
Fringe benefits	10,713	11,983	4,670	3,792	9,161	29,456	18,798
Total personnel expenses	<u>66,902</u>	<u>74,835</u>	<u>29,163</u>	<u>23,681</u>	<u>57,210</u>	<u>183,948</u>	<u>117,393</u>
Operating Expenses							
Depreciation	-	-	-	-	-	-	-
Building occupancy	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-
Travel/training	5,690	5,083	-	-	-	-	1,004
Motor fuels	-	1,829	-	-	-	-	-
Repair and maintenance	-	-	-	-	-	-	-
Rental of equipment	-	-	-	-	-	-	-
Other equipment costs	-	-	-	-	-	-	-
Food service	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Contractual services	-	90	-	6,605	332,752	17,528	-
Utilities	-	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	3,458	-	-
Client flex funds	-	-	-	-	-	-	-
Total operating expenses	<u>5,690</u>	<u>7,002</u>	<u>-</u>	<u>6,605</u>	<u>336,210</u>	<u>17,528</u>	<u>1,004</u>
Total expenses	<u>72,592</u>	<u>81,837</u>	<u>29,163</u>	<u>30,286</u>	<u>393,420</u>	<u>201,476</u>	<u>118,397</u>
Distributed Indirect Costs							
Other support	47,552	53,608	19,103	19,840	257,715	131,979	77,558
Administration	22,457	25,317	9,022	9,369	121,709	62,329	36,628
	<u>70,009</u>	<u>78,925</u>	<u>28,125</u>	<u>29,209</u>	<u>379,424</u>	<u>194,308</u>	<u>114,186</u>
Total actual operating expenses	142,601	160,762	57,288	59,495	772,844	395,784	232,583
Unallowable costs	-	-	-	-	-	-	-
Total allowable operating expenses	<u>\$ 142,601</u>	<u>\$ 160,762</u>	<u>\$ 57,288</u>	<u>\$ 59,495</u>	<u>\$ 772,844</u>	<u>\$ 395,784</u>	<u>\$ 232,583</u>
Capital expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.  
 D/B/A PUTNAM COUNTY HEALTH CARE  
 Substance Abuse and Mental Health (SAMH) Services  
 Cost Center Schedule of Program/Cost Center Actual Expenses and Revenues and Direct Costs

Prevention	Residential Detox	Substance Abuse	Other	Total	Other	Other	Administra- tion	Totals
\$ 19,699	\$ 193,057	\$ 194,836	\$ -	\$ 872,151	\$ -	\$ 226,099	\$ 348,953	\$ 1,447,203
3,756	36,808	37,147	-	166,284	-	43,108	66,531	\$ 275,923
23,455	229,865	231,983	-	1,038,435	-	269,207	415,484	1,723,126
-	-	-	-	-	-	4,840	-	4,840
-	-	-	-	-	-	291,025	-	291,025
-	-	-	-	-	-	63,782	-	63,782
-	-	-	-	11,777	-	32,289	-	44,066
-	550	275	-	2,654	-	-	-	2,654
-	4,000	2,170	-	6,170	-	47,313	-	53,483
-	-	-	-	-	-	14,863	-	14,863
-	-	-	-	-	-	15,724	-	15,724
-	9,874	9,874	-	19,748	-	-	-	19,748
-	-	-	-	-	-	19,946	-	19,946
-	-	-	-	-	-	50,187	-	50,187
-	-	-	-	-	-	3,375	-	3,375
-	-	-	-	-	-	72,343	-	72,343
4,932	18,000	18,000	-	397,907	-	12,258	42,420	452,585
-	9,779	10,001	-	19,780	-	35,742	-	55,522
-	3,231	3,231	-	6,462	-	24,148	-	30,610
-	-	-	-	-	-	1,169	-	1,169
-	-	-	-	3,458	-	27,713	8,116	39,287
-	-	-	-	-	-	12	-	12
4,932	45,434	43,551	-	467,956	-	716,729	50,536	1,235,221
28,387	275,299	275,534	-	1,506,391	-	985,936	466,020	2,958,347
18,596	180,338	180,493	-	986,782	-	(986,782)	-	-
8,782	85,167	85,240	-	466,020	-	-	(466,020)	-
27,378	265,505	265,733	-	1,452,802	-	(986,782)	(466,020)	-
55,765	540,804	541,267	-	2,959,193	-	(846)	-	2,958,347
-	-	-	-	-	-	846	-	846
\$ 55,765	\$ 540,804	\$ 541,267	\$ -	\$ 2,959,193	\$ -	\$ -	\$ -	\$ 2,959,193
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -