

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

For the Period July 1, 2011 to April 20, 2012

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

FINANCIAL REPORT

For the Period July 1, 2011 to April 20, 2012

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

FINANCIAL REPORT

For the Period July 1, 2011 to April 20, 2012

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FINANCIAL SECTION



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To the Board of Directors
Putnam County Alcohol and
Drug Council, Inc. D/B/A
Putnam-St. Johns 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-St. Johns Behavioral Healthcare, a nonprofit organization, for the period July 1, 2011 to April 20, 2012 (the period), and the related statements of activities, functional expenses, and cash flows for the period then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and 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.

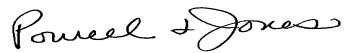
As described in Note 18, the Board of Directors adopted a plan of termination in January 2012 and subsequently ceased all operations and liquidated all assets and liabilities as of April 20, 2012, the date of this report.

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-St. Johns Behavioral Healthcare, as of April 20, 2012, and the changes in its net assets and its cash flows for the period 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 July 12, 2012, on our consideration of Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam-St. Johns 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-St. Johns 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 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
July 12, 2012

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

STATEMENT OF FINANCIAL POSITION

April 20, 2012

ASSETS

Current assets:

Cash	\$	69,162
Accounts receivable		20,000
Total current assets	\$	<u>89,162</u>

LIABILITIES AND NET ASSETS

Liabilities

Due to Department of Children and Families	\$	87,618
Total liabilities		<u>87,618</u>

Net assets:

Restricted net assets-escrow funds (Note 7)		<u>1,544</u>
Total net assets		<u>1,544</u>
Total liabilities and net assets	\$	<u><u>89,162</u></u>

See notes to financial statements.

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

STATEMENT OF ACTIVITIES
For the Period July 1, 2011 to April 20, 2012

UNRESTRICTED NET ASSETS
SUPPORT AND REVENUES

Support:		
Federal grants	\$	171,676
State grants		1,527,653
		<u>1,699,329</u>
Donations		425
Total support		<u>1,699,754</u>
Revenues:		
Client fees:		
Patient fees and insurance		23,387
Client Medicare		20,467
Medicaid/Medicare		330,149
Inkind building space		212,986
		<u>586,989</u>
Contractual income:		
Putnam County		125,592
Putnam County Jail		4,800
		<u>130,392</u>
Miscellaneous income:		
Interest revenue		422
Miscellaneous revenue		423
		<u>845</u>
Total revenues		<u>718,226</u>
Total support and revenues		<u>2,417,980</u>

(continued)

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

STATEMENT OF ACTIVITIES
For the Period July 1, 2011 to April 20, 2012

EXPENSES

Program services:

Outreach grant	\$ 27,452
Case management	131,811
Crisis stabilization and support	37,181
Intervention	31,498
Medical services	495,048
Outpatient - medical	186,288
Outreach services	97,581
Prevention	20,883
Residential detox	293,465
Substance abuse	274,289
Other services	22,445
Total program services	<u>1,617,941</u>

Supporting services:

Administration	459,016
General	916,880
Total supporting services	<u>1,375,896</u>

Loss on disposal of assets	551,675
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Total expenses	<u>3,545,512</u>
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Decrease in unrestricted net assets	<u>(1,127,532)</u>
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Net assets beginning of year	<u>1,129,076</u>
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Net assets at end of year	<u>\$ 1,544</u>
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See notes to financial statements.

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

STATEMENT OF FUNCTIONAL EXPENSES

For the Period July 1, 2011 to April 20, 2012

	PROGRAM SERVICES										SUPPORTING SERVICES		
	Outreach Grant	Case Management	Crisis Stabilization/Support	Intervention	Medical Services	Outpatient Medical	Outreach	Prevention	Residential Detox	Substance Abuse	Other	Administration and General	Totals
Personnel services													
Salaries and fringe benefits	\$ 27,452	\$ 128,448	\$ 37,181	\$ 28,798	\$ 147,068	\$ 185,645	\$ 97,581	\$ 18,382	\$ 172,946	\$ 153,770	\$ 22,445	\$ 789,583	\$ 1,809,299
Total personnel expenses	27,452	128,448	37,181	28,798	147,068	185,645	97,581	18,382	172,946	153,770	22,445	789,583	1,809,299
Operating expenses													
Building occupancy	-	-	-	-	-	-	-	-	97,152	97,152	-	-	105,743
Professional services	-	-	-	2,700	341,746	643	-	2,501	4,500	4,500	-	-	100,376
Travel/training	-	3,363	-	-	-	-	-	-	-	-	-	-	60,438
Equipment expense	-	-	-	-	-	-	-	-	-	-	-	-	41,320
Food service	-	-	-	-	-	-	-	-	8,867	8,867	-	365	18,099
Medical & pharmacy	-	-	-	-	6,234	-	-	-	-	-	-	-	6,234
Subcontractual services	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	54,212	54,212
Operating expenses	-	-	-	-	-	-	-	-	10,000	10,000	-	168,425	188,425
Interest	-	-	-	-	-	-	-	-	-	-	-	214	214
Loss on disposal	-	-	-	-	-	-	-	-	-	-	-	551,675	551,675
Total operating expenses	-	3,363	-	2,700	347,980	643	-	2,501	120,519	120,519	-	1,137,988	1,736,213
Total expenses	\$ 27,452	\$ 131,811	\$ 37,181	\$ 31,498	\$ 495,048	\$ 186,288	\$ 97,581	\$ 20,883	\$ 293,465	\$ 274,289	\$ 22,445	\$ 1,927,571	\$ 3,545,512

See notes to financial statements.

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

STATEMENT OF CASH FLOWS

For the Period July 1, 2011 to April 20, 2012

Cash flows from operating activities	
Cash received from state, federal, county and local contracts, clients and third party billings	\$ 2,720,141
Interest received	422
Other income received	423
Cash paid for employees, payroll taxes, and benefits	(1,886,306)
Cash paid to suppliers	(990,674)
Net cash used for operating activities	<u>(155,994)</u>
Cash flows from financing activities	
Cash paid for loan payments	(6,892)
Net cash used for financing activities	<u>(6,892)</u>
Net decrease in cash and cash equivalents	(162,886)
Cash and cash equivalents, beginning of period	232,048
Cash and cash equivalents, end of period	<u>\$ 69,162</u>
Reconciliation of change in unrestricted net assets to cash flows used for operating activities:	
Decrease in unrestricted net assets	<u>\$ (1,127,532)</u>
Adjustments:	
Loss on disposal of fixed assets	26,266
Decrease in current assets:	
Prepaid expenses	734,044
Deposits	100
Accounts receivable	85,452
Grants and contracts receivable	123,766
Increase (decrease) in current liabilities:	
Due to Department of Children and Families	87,618
Accounts payable	(28,701)
Accrued expenses	(57,007)
Total adjustments	<u>971,538</u>
Net cash used for operating activities	<u>\$ (155,994)</u>

See notes to financial statements.

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

NOTES TO FINANCIAL STATEMENTS

For the Period July 1, 2011 to April 20, 2012

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam-St. Johns 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-St. Johns 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.

On August 1, 2011, the Board of Directors of the Organization negotiated with the Department of Children and Families to include services in St. Johns County, and changed the name of the Organization of Putnam-St. Johns Behavioral Healthcare.

B. Basis of Accounting

Putnam-St. Johns 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.

The Organization follows Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 "Not-for-Profit Entities". Under FASB ASC 958, the Organization is required to report information regarding its financial position and activities according to three classes of assets (unrestricted net assets, temporarily restricted assets, and permanently restricted assets) based upon the existence or absence of donor-imposed restrictions.

The Organization also follows FASB ASC 958 regarding accounting for contributions made and received. In accordance with FASB ASC 958, contributions received recorded as unrestricted, temporarily restricted, or permanently restricted support, depending the existence and/or nature of any donor restrictions.

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 extension from income taxes under Internal Revenue Code Section 501(c)(3), as a nonprofit 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. Those returns for 2012, 2011, 2010, and 2009 are currently subject to review and adjustment by 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, Escrow Funds Payable - Carrying amount approximates fair value due to the short maturity of these financial instruments.

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. 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

A summary of the Organization's fixed assets at April 20, 2012 follows:

	Beginning Balance	Deletions	Ending Balance
Land	\$ 12,800	\$ (12,800)	\$ -
Vehicles	47,082	(47,082)	-
Equipment	24,198	(24,198)	-
	84,080	(84,080)	-
Less accumulated depreciation	(57,814)	57,814	-
	<u>\$ 26,266</u>	<u>\$ (26,266)</u>	<u>\$ -</u>

All equipment and vehicles were sold to SMA Behavioral Health Systems.

NOTE 3. ACCOUNTS RECEIVABLE

As of April 20, 2012, the Organization collected or adjusted off all accounts receivables.

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.

On April 18, 2012, the Florida Department of Children and Families notified the Organization of \$87,618 in overpayment of grant funds for the months of September through November, 2011. These funds were subsequently paid to the State.

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. This Plan is subject to termination due to the Organization ceasing operations.

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. As of April 20, 2012, all insurance policies were canceled except for tail coverage on its officers and directors.

NOTE 7. ESCROW FUNDS PAYABLE

As of April 20, 2012, all remaining cash balances totaling \$1,524, are to be transferred to the attorney of the Organization. In accordance with Organization instructions, the attorney will pay all legitimate future liabilities of the Organization that may arise to the extent of the available funds. If there is any residual cash balance, it will be transferred to the Putnam County Board of County Commissioners.

NOTE 8. CASH AND INVESTMENTS - CREDIT RISK

At April 20, 2012, the bank balance was \$69,162, all 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 69% of the Organization's revenues is derived from one intergovernmental grant contract, which must be periodically renewed. This grant contract was canceled by the State of Florida as of January 31, 2012.

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. 958 have not been satisfied.

NOTE 11. LEASE COMMITMENTS

There were no future minimum lease commitments as of April 20, 2012.

NOTE 12. IN-KIND BUILDING COSTS

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 was being amortized over the twenty year period at \$4,243 per month. The balance at April 20, 2012 was \$0, due to the fact that the Organization ceased patient service operations and vacated the facilities.

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 \$212,986 for the period from July 1, 2011 to April 20, 2012.

NOTE 13. RELATED PARTY TRANSACTIONS

During the period ended April 20, 2012, the Organization obtained its insurance from an agency in which a Board member had an equity interest. The total amount expended in insurance premiums was approximately \$207,244.

NOTE 14. ADVERTISING

The Organization charges the costs of advertising to expenses as incurred. The total advertising expense was \$2,990 for the period ended April 20, 2012.

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. This loan was paid in full as of April 20, 2012.

NOTE 16. SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through July 12, 2012, the date the financial statements were available to be issued.

NOTE 17. CHANGE OF NAME

On August 1, 2011, the Board of Directors of the Organization negotiated with the Department of Children and Families to include services in St. Johns County, and changed the name of the Organization to Putnam-St. Johns Behavioral Medicine.

NOTE 18. TERMINATION OF OPERATIONS

In January 2012, the Organization was notified by the State of Florida that its annual funding contract which comprised approximately 50% of its annual budget would be cancelled effective January 31, 2012. The Board of Directors subsequently voted to sell all of its fixed assets to SMA Behavioral Health Systems, Inc. and to discontinue operations.

In accordance with the Organization's plan of termination, the following occurred during the accounting period ended April 20, 2012:

1. Provision of patient services were ceased as of January 31, 2012, and all employees, except the Chief Executive Officer and Chief Financial Officer were terminated. Eligible employees were paid approximately \$33,000 in total for termination benefits.

The Chief Executive Office and Chief Financial Officer were terminated as of April 20, 2012 and received severance pay of an amount equal to four months of salary, totaling approximately \$46,500 for both individuals.
2. Accounts and other receivables were collected to the extent collectible, with the balance written off.
3. All fixed assets, except land, were sold to SMA Behavioral Health Systems, Inc. The four building lots owned by the Organization will be transferred to the Putnam County Board of County Commissioners.
4. All known accounts payable and accrued liabilities were paid.
5. Prepaid rent was written off upon vacating the rented facilities.
6. Utility deposits were collected.
7. The remaining cash of approximately \$69,162, is to be placed in escrow with the Organization's attorney with instructions to pay any subsequent unknown liabilities and remit any remaining balance to the Putnam County Board of County Commissioners.

SINGLE AUDIT AND COMPLIANCE SECTION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Period July 1, 2011 to April 20, 2012

	CFDA/ CSFA Number	Contract Number	Expenditures		Total
			Federal Award Amount	State Award Amount	
Federal Awards					
Department of Health and Human Services Rural Health Care Outreach Grant	93.912	DO4RH 12738	\$ 62,737	\$ -	\$ 62,737
Passed through State of Florida					
Department of Children and Families Temporary Assistance to Needy Families Substance Abuse Prevention and Treatment Block Grant	93.558 93.959	NH217 NH217	29,668 78,847	- 424	29,668 79,271
Total federal awards			<u>171,252</u>	<u>424</u>	<u>171,676</u>
State Financial Assistance					
Department of Children and Families Substance Abuse Treatment/Aftercare for Children Substance Abuse Treatment/Aftercare for Children Substance Abuse Detox for Adults Substance Abuse Prevention for Adults Substance Abuse Treatment for Adults Indigent Psychiatric Outpatient Services Children's Mental Health Non-Medicaid Eligible Mental Health Adult Community Support Services Mental Health Adult Community Emergency Stabilization Children's Mental Health Emergency Stabilization	60.029 60.030 * 60.031 60.032 60.033 60.039 60.048 * 60.053 60.054 60.057	NH217 NH217 NH217 NH217 NH217 NH217 NH217 NH217 NH217 NH217	- - - - - - - - - -	11,080 119,700 257,634 6,615 176,512 8,537 70,995 736,252 47,993 92,335 1,527,653	11,080 119,700 257,634 6,615 176,512 8,537 70,995 736,252 47,993 92,335 1,527,653
Total			<u>\$ 171,252</u>	<u>\$ 1,528,077</u>	<u>\$ 1,699,329</u>

* Major programs

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

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

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

For the Period July 1, 2011 to April 20, 2012

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-St. Johns 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-St. Johns 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-St. Johns Behavioral Healthcare
Palatka, Florida

We have audited the basic financial statements of the Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam-St. Johns Behavioral Healthcare as of and for the period July 1, 2011 to April 20, 2012, and have issued our report thereon dated July 12, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam-St. Johns 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-St. Johns 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-St. Johns 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.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

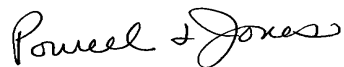
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. 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-St. Johns 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-St. Johns Behavioral Healthcare in a separate letter dated July 12, 2012.

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
July 12, 2012

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

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

Compliance

We have audited the compliance of Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam-St. Johns Behavioral Healthcare (a nonprofit organization) with the types of compliance requirements described in the *Executive Office of the Governor's State Projects Compliance Supplement*, that are applicable to each of its major state financial assistance projects for the period July 1, 2011 to April 20, 2012. Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam-St. Johns Behavioral Healthcare's major 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 state financial assistance projects is the responsibility of Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam-St. Johns Behavioral Healthcare's management. Our responsibility is to express an opinion on Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam-St. Johns 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 Chapter 10.650, *Rules of the Auditor General*. Those standards, 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 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-St. Johns 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-St. Johns Behavioral Healthcare's compliance with those requirements.

In our opinion, Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam-St. Johns Behavioral Healthcare complied, in all material respects, with the requirements referred to above that are applicable to each of its major state financial assistance projects for the period July 1, 2011 to April 20, 2012.

Internal Control Over Compliance

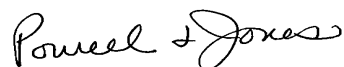
The management of Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam-St. Johns Behavioral Healthcare is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to state

financial assistance projects. In planning and performing our audit, we considered Putnam County Alcohol and Drug Council, Inc. d/b/a Putnam-St. Johns Behavioral Healthcare's internal control over compliance with requirements that could have a direct and material effect on a major 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-St. Johns Behavioral Healthcare'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 state financial assistance 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 state financial assistance project will not be prevented, or detected and corrected, on a timely basis.

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
July 12, 2012

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

SCHEDULE OF FINDINGS
For the Period July 1, 2011 to April 20, 2012

State Financial Assistance

Internal control over major programs:

? Material weakness identified?	No
? Significant deficiencies 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 Rule 10.656, <i>Rules of the Auditor General</i> ?	No

Identification of major programs:

<u>CSFA/Grant Numbers:</u>	<u>Name of Program or Cluster</u>
60.053/NH 217	Department of Children and Families Adult Community Mental Health Services
60.031/NH217	Department of Children and Families Substance Abuse Detox for Adults

Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000
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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-St. Johns Behavioral Healthcare
Palatka, Florida

We have audited the financial statements of the Putnam County Alcohol and Drug Council, Inc d/b/a Putnam-St. Johns Behavioral Healthcare for the period July 1, 2011 to April 20, 2012, and have issued our report thereon dated July 12, 2012.

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. 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 State Project, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated July 12, 2012, should be considered in conjunction with this management letter. Additionally, our audit was conducted in accordance with Chapter 10.650, *Rules of the Auditor General*.

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-St. Johns Behavioral Healthcare.

PRIOR YEAR FINDINGS

2009-1

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 PERIOD FINDINGS

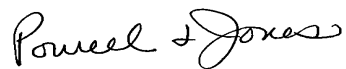
2012-1

Client Files – From our review of selected client files, we found several instances where certain required reports were not found. To comply with State regulations for client files, we recommend that client files be properly reviewed.

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
July 12, 2012

REQUIRED SUPPORTING SCHEDULES

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

Schedule of State Earnings
For the Period July 1, 2011 to April 20, 2012

1.	Total Expenditures	\$ 3,545,512
2.	Less Other State and Federal Funds	(330,149)
3.	Less Non-Match SAMH Funds	(12,046)
4.	Less Unallowable Costs per 65E-14, F.A.C.	<u>(551,675)</u>
5.	Total Allowable Expenditures	<u>\$ 2,651,642</u>
6.	Maximum Available Earnings (Line 5 times 75%)	\$ 1,988,732
7.	Amount of State Funds Requiring Match	<u>(743,721)</u>
8.	Excess Earnings	<u>\$ 1,245,011</u>

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

Schedule of Bed-Day Availability Payments
For the Period July 1, 2011 to April 20, 2012

Program A	Cost Center B	State Contracted Rate C	Total Units of Service Provided D	Total Units 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 greater) I
Adult SA	Substance Abuse Detox	204.94	1,258.85	-	1,258.85	\$ 257,988	\$ 257,988	\$ -
Adult MH	Short-term Residential Treatment Level I	241.10	1,020.00	-	1,020.00	245,922	245,922	-
	Level I TANF	241.10	27.00	-	27.00	6,509	6,509	-
Total amount owed to Department =								\$ -

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.

D/B/A

PUTNAM-ST JOHNS BEHAVIORAL HEALTHCARE

Schedule of Related Party Transaction Adjustments

For the Period July 1, 2011 to April 20, 2012

	<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-ST JOHNS BEHAVIORAL HEALTHCARE
Substance Abuse and Mental Health (SAMH) Services
Schedule of Program/Cost Center Actual Expenses and Revenues
For the Period July 1, 2011 to April 20, 2012

	State SAMH Funded						
	Outreach Grant	Case Management	Crisis Stabil- ization/ Support	Inter- vention	Medical Services	Outpatient Medical	
PART 1:							
ACTUAL FUNDING SOURCES AND REVENUES							
Funding Sources and Revenues							
State SAMH Funding District 3							
Mental Health/Substance Abuse	\$ -	\$ 103,584	\$ 100,336	\$ 73,206	\$ 211,424	\$ 174,067	\$ 236,832
Total State SAMH District 3 funding	-	103,584	100,336	73,206	211,424	174,067	236,832
Other Government Funding							
Rural Health Outreach	62,737	-	-	-	-	-	-
Medical	-	39,618	-	-	190,694	99,837	-
Local government	-	9,628	4,240	3,696	27,533	13,607	5,982
Total other government funding	62,737	49,246	4,240	3,696	218,227	113,444	5,982
All other revenues							
First and Third Party Fees (including Medicare)							
Client fees/Insurance	-	2,806	-	-	13,509	7,072	-
Medicare	-	-	-	-	20,467	-	-
Contributions and Donations							
Donations	-	-	-	-	425	-	-
Inkind building space	-	16,328	7,190	6,280	46,676	23,075	10,145
Other							
Interest	-	32	14	12	92	47	20
Jail Contract	-	-	-	-	-	4,800	-
Miscellaneous	-	32	14	12	93	46	20
Total all other revenues	-	19,198	7,218	6,304	81,262	35,040	10,185
Total funding	\$ 62,737	\$ 172,028	\$ 111,794	\$ 83,206	\$ 510,913	\$ 322,551	\$ 252,999

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.
D/B/A PUTNAM-ST JOHNS BEHAVIORAL HEALTHCARE
Substance Abuse and Mental Health (SAMH) Services
Schedule of Program/Cost Center Actual Expenses and Revenues
For the Period July 1, 2011 to April 20, 2012

Cost Centers					Non SAMH Cost Center			
Prevention	Residential Detox	Substance Abuse	Other	Total	Other	Other	Admin- istration	Total Funding
\$ 49,274	\$ 315,684	\$ 356,853	\$ 15,332	\$ 1,636,592	\$ -	\$ -	\$ -	\$ 1,636,592
49,274	315,684	356,853	15,332	1,636,592	-	-	-	1,636,592
-	-	-	-	62,737	-	-	-	62,737
-	-	-	-	330,149	-	-	-	330,149
3,686	25,128	25,128	2,507	121,135	4,457	-	-	125,592
3,686	25,128	25,128	2,507	514,021	4,457	-	-	518,478
-	-	-	-	23,387	-	-	-	23,387
-	-	-	-	20,467	-	-	-	20,467
-	-	-	-	425	-	-	-	425
6,250	42,621	42,614	4,251	205,430	7,556	-	-	212,986
12	84	84	8	405	17	-	-	422
-	-	-	-	4,800	-	-	-	4,800
12	85	85	8	407	16	-	-	423
6,274	42,790	42,783	4,267	255,321	7,589	-	-	262,910
\$ 59,234	\$ 383,602	\$ 424,764	\$ 22,106	\$ 2,405,934	\$ 12,046	\$ -	\$ -	\$ 2,417,980

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.
D/B/A PUTNAM-ST JOHNS BEHAVIORAL HEALTHCARE
Substance Abuse and Mental Health (SAMH) Services
Schedule of Program/Cost Center Actual Expenses and Revenues
For the Period July 1, 2011 to April 20, 2012

	State SAMH Funded						
	Outreach Grant	Case Management	Crisis Stabil- ization/ Support	Intervention	Medical Services	Outpatient Medical	Outreach
PART 1:							
ACTUAL EXPENSES							
Personnel Services							
Salaries and fringe benefits	\$ 27,452	\$ 128,448	\$ 37,181	\$ 28,798	\$ 147,068	\$ 185,645	\$ 97,581
Total personnel expenses	27,452	128,448	37,181	28,798	147,068	185,645	97,581
Operating Expenses							
Building occupancy	-	-	-	-	-	-	-
Professional services	-	-	-	2,700	341,746	643	-
Travel/training	-	3,363	-	-	-	-	-
Equipment expense	-	-	-	-	-	-	-
Food service	-	-	-	-	-	-	-
Medical & pharmacy	-	-	-	-	6,234	-	-
Subcontractual services	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total operating expenses	-	3,363	-	2,700	347,980	643	-
Total expenses	27,452	131,811	37,181	31,498	495,048	186,288	97,581
Distributed Indirect Costs							
Other support	15,557	74,697	21,070	17,850	280,541	105,569	55,299
Administration	7,788	37,395	10,548	8,936	140,447	52,851	27,684
	23,345	112,092	31,618	26,786	420,988	158,420	82,983
Total actual operating expenses	50,797	243,903	68,799	58,284	916,036	344,708	180,564
Unallowable costs	-	-	-	-	-	-	-
Total allowable operating expenses	\$ 50,797	\$ 243,903	\$ 68,799	\$ 58,284	\$ 916,036	\$ 344,708	\$ 180,564
Capital expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PUTNAM COUNTY ALCOHOL AND DRUG COUNCIL, INC.
D/B/A PUTNAM-ST JOHNS BEHAVIORAL HEALTHCARE
Substance Abuse and Mental Health (SAMH) Services
Schedule of Program/Cost Center Actual Expenses and Revenues
For the Period July 1, 2011 to April 20, 2012

Cost Centers					Non SAMH Cost Center	Indirect Costs		
Prevention	Residential Detox	Substance Abuse	Other	Total	Other	Other	Administra- tion	Totals
\$ 18,382	\$ 172,946	\$ 153,770	\$ 22,445	\$ 1,019,716	\$ -	\$ 374,147	\$ 415,436	\$ 1,809,299
<u>18,382</u>	<u>172,946</u>	<u>153,770</u>	<u>22,445</u>	<u>1,019,716</u>	<u>-</u>	<u>374,147</u>	<u>415,436</u>	<u>1,809,299</u>
-	97,152	97,152	-	194,304	-	105,743	-	300,047
2,501	4,500	4,500	-	356,590	-	77,375	23,001	456,966
-	-	-	-	3,363	-	57,075	-	60,438
-	-	-	-	-	-	41,320	-	41,320
-	8,867	8,867	-	17,734	-	-	365	18,099
-	-	-	-	6,234	-	-	-	6,234
-	-	-	-	-	-	34,212	20,000	54,212
-	-	-	-	-	-	58,583	-	58,583
-	10,000	10,000	-	20,000	-	168,425	-	188,425
-	-	-	-	-	-	-	214	214
<u>2,501</u>	<u>120,519</u>	<u>120,519</u>	<u>-</u>	<u>598,225</u>	<u>-</u>	<u>542,733</u>	<u>43,580</u>	<u>1,184,538</u>
<u>20,883</u>	<u>293,465</u>	<u>274,289</u>	<u>22,445</u>	<u>1,617,941</u>	<u>-</u>	<u>916,880</u>	<u>459,016</u>	<u>2,993,837</u>
11,834	166,305	155,439	12,719	916,880	-	(916,880)	-	-
5,925	83,257	77,817	6,368	459,016	-	-	(459,016)	-
<u>17,759</u>	<u>249,562</u>	<u>233,256</u>	<u>19,087</u>	<u>1,375,896</u>	<u>-</u>	<u>(916,880)</u>	<u>(459,016)</u>	<u>-</u>
38,642	543,027	507,545	41,532	2,993,837	-	-	-	2,993,837
-	-	-	-	-	-	-	551,675	551,675
<u>\$ 38,642</u>	<u>\$ 543,027</u>	<u>\$ 507,545</u>	<u>\$ 41,532</u>	<u>\$ 2,993,837</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 551,675</u>	<u>\$ 3,545,512</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>