

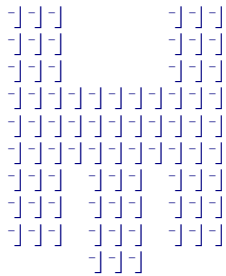
**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**REPORT ON AUDIT OF  
FINANCIAL STATEMENTS**

**For the Year Ended  
June 30, 2013  
(with comparable totals for 2012)**

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# Holyfield & Thomas, LLC

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Drug Abuse Treatment Association, Inc., (a non-profit organization) which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Drug Abuse Treatment Association, Inc. as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by *Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and Chapter 10.650, Rules of the Auditor General*, is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of expenditures of federal awards and state financial assistance is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. In addition, the schedules of state earnings, actual funding sources and revenues, and actual expenses are presented for purposes of additional analysis, and are also not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2013, on our consideration of Drug Abuse Treatment Association, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Drug Abuse Treatment Association, Inc.'s internal control over financial reporting and compliance.

### **Report on Summarized Comparative Information**

We have previously audited the June 30, 2012 financial statements, and our report dated December 26, 2012, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Holyfield & Thomas, LLC*

West Palm Beach, Florida  
December 5, 2013

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**STATEMENT OF  
FINANCIAL POSITION**

*As of June 30, 2013*

*(with comparable totals for 2012)*

<b>ASSETS</b>	2013	2012
Cash and cash equivalents	\$ 549,203	\$ 585,436
Certificates of deposit	1,538,704	1,351,231
Grants and other receivables	717,475	785,510
United Way allocation receivable	144,000	144,000
Prepaid expenses	64,201	97,999
Other assets	5,916	4,330
Property and equipment, net	411,343	478,577
Total assets	\$ 3,430,842	\$ 3,447,083
<b>LIABILITIES AND NET ASSETS</b>		
Accounts payable	\$ 79,351	\$ 60,876
Accrued expenses	7,698	5,162
Pension payable	268,202	303,858
Paid time off payable	143,083	162,861
Accrued wages	124,854	124,645
Total liabilities	623,188	657,402
Net assets:		
Unrestricted:		
Property and equipment	411,343	478,577
Designated for capital improvements	552,088	484,893
Other unrestricted	1,700,223	1,682,211
Total unrestricted net assets	2,663,654	2,645,681
Temporarily restricted	144,000	144,000
Total net assets	2,807,654	2,789,681
Total liabilities and net assets	\$ 3,430,842	\$ 3,447,083

*See accompanying notes to financial statements.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**STATEMENT OF  
ACTIVITIES**

*For the Year Ended June 30, 2013*

*(with comparable totals for 2012)*

	Unrestricted	Temporarily Restricted	2013 Totals	2012 Totals
Revenues and support:				
Government grants and contracts	\$ -	\$ 4,389,832	\$ 4,389,832	\$ 4,488,341
Teachers and schools program	-	130,636	130,636	130,636
Other grants and contracts	-	41,734	41,734	-
Contributed use of facilities	-	165,200	165,200	278,240
Program service fees	159,359	-	159,359	148,050
Contributions-direct	15,845	-	15,845	18,575
United Way allocation	101,449	144,000	245,449	238,796
Interest income	16,248	-	16,248	19,641
Total revenues and support	292,901	4,871,402	5,164,303	5,322,279
Net assets released from restrictions	4,871,402	(4,871,402)	-	-
	5,164,303	-	5,164,303	5,322,279
Expenses:				
Program services:				
Residential	1,992,417	-	1,992,417	1,866,799
Outpatient	523,077	-	523,077	454,400
TASC	160,006	-	160,006	156,138
On site	394,500	-	394,500	487,896
Outreach	580,834	-	580,834	698,801
Prevention	578,506	-	578,506	491,007
Medical services	26,856	-	26,856	42,214
Project success	184,544	-	184,544	308,191
Clinical supervision	2,070	-	2,070	3,173
Incidentals	2,101	-	2,101	2,000
Aftercare	104,068	-	104,068	99,960
Total program services	4,548,979	-	4,548,979	4,610,579
Supporting services:				
Administrative and general	597,351	-	597,351	676,122
Total expenses	5,146,330	-	5,146,330	5,286,701
Change in net assets	17,973	-	17,973	35,578
Net assets, beginning of year	2,645,681	144,000	2,789,681	2,754,103
Net assets, end of year	<u>\$ 2,663,654</u>	<u>\$ 144,000</u>	<u>\$ 2,807,654</u>	<u>\$ 2,789,681</u>

*See accompanying notes to financial statements.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**STATEMENT OF  
CASH FLOWS**

***For the Year Ended June 30, 2013***

***(with comparable totals for 2012)***

	<u>2013</u>	<u>2012</u>
Cash Flows from Operating Activities:		
Cash received from government grants and contracts	\$ 4,499,601	\$ 4,476,339
Cash received from program fees	159,359	148,050
Cash received from contributions and support	261,294	244,621
Cash paid to suppliers and employees	(4,779,053)	(4,818,333)
Interest income	16,248	19,641
	<u>157,449</u>	<u>70,318</u>
Net cash provided by operating activities		
Cash Flows from Investing Activities:		
Change in cash and cash equivalents designated for capital improvements	(2,885)	503,570
Purchase of certificates of deposit	(187,473)	(18,149)
Purchase of property and equipment	(3,324)	(83,513)
	<u>(193,682)</u>	<u>401,908</u>
Net cash used in investing activities		
Net change in cash and cash equivalents	(36,233)	472,226
Cash and cash equivalents, beginning of year	<u>585,436</u>	<u>113,210</u>
Cash and cash equivalents, end of year	<u>\$ 549,203</u>	<u>\$ 585,436</u>
Reconciliation of change in net assets to net cash provided by operating activities:		
Change in net assets	\$ 17,973	\$ 35,578
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	70,558	65,922
Decrease (increase) in certain assets:		
Grants and other receivables	68,035	(12,003)
United Way allocation receivable	-	(12,750)
Prepaid expenses	33,798	(39,749)
Other assets	(1,586)	1,274
Increase (decrease) in certain liabilities:		
Accounts payable	21,360	(5,771)
Accrued expenses	2,536	(3,867)
Pension payable	(35,656)	16,962
Paid time off payable	(19,778)	5,820
Accrued wages	209	18,902
	<u>\$ 157,449</u>	<u>\$ 70,318</u>
Net cash provided by operating activities		

*See accompanying notes to financial statements.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

***For the Year Ended June 30, 2013***

	Program Services					
	SAMH Contracts					
	Residential	Outpatient	TASC	On site	Outreach	Prevention
Personnel expenses:						
Salaries and wages	\$ 981,284	\$ 307,438	\$ 108,575	\$ 273,497	\$ 373,484	\$ 376,233
Fringe benefits	274,669	86,116	32,132	82,166	122,690	102,232
Total personnel expenses	1,255,953	393,554	140,707	355,663	496,174	478,465
Operating expenses:						
Building and occupancy	165,522	40,565	400	8,456	27,494	39,348
Contract expenses	57,041	19,989	7,288	14,727	22,673	28,328
Professional fees	22,161	6,254	918	2,800	4,344	5,902
Donated services	130,636	-	-	-	-	-
Travel	19,429	1,947	1,274	3,305	12,524	2,821
Equipment costs	12,129	4,710	565	283	797	295
Food costs	126,048	-	-	-	-	-
Medical/pharmacy	-	-	-	-	1,437	-
Insurance	51,009	3,335	300	1,262	2,707	5,446
Operating supplies and expenses	100,925	45,871	3,554	8,004	12,684	15,301
Depreciation expense	51,564	6,852	5,000	-	-	2,600
Total operating expenses	736,464	129,523	19,299	38,837	84,660	100,041
Total expenses	\$ 1,992,417	\$ 523,077	\$ 160,006	\$ 394,500	\$ 580,834	\$ 578,506

*See accompanying notes to financial statements.*



**STATEMENT OF  
FUNCTIONAL EXPENSES**

*(with comparable totals for 2012)*

Program Services					Total Program Services	Administrative and General	2013 Total	2012 Total
SAMH Contracts								
Medical Services	Project Success	Clinical Supervision	Incidentals	Aftercare				
\$ 10,506	\$ 97,817	\$ 1,588	\$ -	\$ 63,655	\$ 2,594,077	\$ 408,914	\$ 3,002,991	\$ 3,086,744
1,905	26,547	300	-	20,969	749,726	109,657	859,383	960,807
12,411	124,364	1,888	-	84,624	3,343,803	518,571	3,862,374	4,047,551
3,273	51,080	158	-	6,921	343,217	29,081	372,298	492,667
1,246	7,650	13	-	4,156	163,111	-	163,111	-
6,720	160	-	-	1,082	50,341	3,758	54,099	67,583
-	-	-	-	-	130,636	-	130,636	130,636
255	368	-	-	2,572	44,495	10,793	55,288	63,308
120	-	-	-	279	19,178	749	19,927	27,062
-	-	-	-	-	126,048	-	126,048	122,189
-	-	-	-	-	1,437	-	1,437	1,697
1,480	-	-	-	804	66,343	500	66,843	68,123
1,351	922	11	2,101	2,980	193,704	30,007	223,711	199,963
-	-	-	-	650	66,666	3,892	70,558	65,922
14,445	60,180	182	2,101	19,444	1,205,176	78,780	1,283,956	1,239,150
\$ 26,856	\$ 184,544	\$ 2,070	\$ 2,101	\$ 104,068	\$ 4,548,979	\$ 597,351	\$ 5,146,330	\$ 5,286,701

*See accompanying notes to financial statements.*

*For the Year Ended June 30, 2013*

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1. **Summary of Significant Accounting Policies**

*Organization and Nature of Activities*

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

*Financial Statement Presentation*

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

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

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

Permanently Restricted Net Assets: this classification includes those net assets that must be maintained by DATA in perpetuity. Permanently restricted net assets increase when DATA receives contributions for which donor-imposed restrictions limiting DATA's use of an asset or its economic benefits neither expire with the passage of time nor can be removed by DATA meeting certain requirements. As of June 30, 2013, DATA has no permanently restricted net assets.

*Basis of Accounting*

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

*Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

*For the Year Ended June 30, 2013*

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

*Fair Value of Financial Instruments*

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

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

*Prior Year Summarized Information*

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the DATA's financial statements for the year ended June 30, 2012, from which the summarized information was derived.

*Cash and Cash Equivalents*

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

*Certificates of Deposit*

DATA's certificates of deposit have initial maturities of three to six months and therefore are not considered cash and cash equivalents.

*Grants and Other Receivables/ United Way Allocation Receivable*

Grants and other receivables consist of amounts due to DATA under various state and local grants, as well as from other agencies. United Way allocation receivable is an unconditional promise to give from the Town of Palm Beach United Way. A provision for doubtful accounts as of June 30, 2013 was deemed unnecessary because the amounts are considered to be fully collectible.

*Property and Equipment and Depreciation*

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

*For the Year Ended June 30, 2013*

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

*Contributions*

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

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

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

*Income Taxes*

DATA is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to DATA's tax-exempt purpose would be subject to taxation as unrelated business income. There were no such unrelated activities for the year ended June 30, 2013.

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

*Advertising Costs*

Advertising costs for recruitment of personnel are expensed as incurred. Total advertising expense for the year ended June 30, 2013 was \$3,109. Advertising costs are included in operating supplies and expenses in the Statement of Functional Expenses.

*For the Year Ended June 30, 2013*

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

*Functional Allocation of Expenses*

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

**2. Prepaid Expenses**

Prepaid expenses consist primarily of unamortized portion of prepaid insurance, in addition to other prepaid items. As of June 30, 2013, prepaid insurance totaled \$61,665.

**3. Property and Equipment**

Property and equipment consisted of the following as of June 30, 2013:

Buildings	\$ 608,575
Leasehold improvements	116,505
Furniture equipment	<u>521,587</u>
	1,246,667
Less accumulated depreciation	<u>835,324</u>
Property and equipment, net	<u>\$ 411,343</u>

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

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

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

**5. Temporarily Restricted Net Assets**

Temporarily restricted net assets available for periods after June 30, 2013 consisted of unconditional allocations receivable from United Way. Allocations receivable as of June 30, 2013 amounted to \$144,000 and are restricted for the residential facility Kelly Center.

*For the Year Ended June 30, 2013*

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**5. Temporarily Restricted Net Assets, continued**

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

During the year ended June 30, 2013, net assets were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors as follows:

Substance Abuse and Mental Health ("SAMH") contracts:	
SAMH contracts, state portion	\$ 2,654,828
SAMH contracts, federal government portion	<u>1,408,354</u>
Total SAMH contracts	4,063,182
Local government grants	300,130
Federal grants and contracts (School Nutrition)	<u>68,254</u>
Total government contracts and grants	4,431,566
Various direct contributions -	
United Way contributions	144,000
Teachers and school programs in-kind	130,636
Contributed use of facilities in-kind	<u>165,200</u>
Total program restrictions satisfied	<u>\$ 4,871,402</u>

**6. Residential, Prevention and Other Treatment Facilities**

*Residential facility, Kelly Center* - DATA operates two residential facilities for adolescent substance abuse treatment. The Kelly Center, located in West Palm Beach, Florida, is situated on land owned by the Jerome Golden Center. The land is made available at no cost to DATA under a lease agreement that provides for automatic three-year renewals through November 30, 2084 at DATA's option. The agreement provides for no monthly land lease payments, but the in-kind lease amount agreed to by both parties approximates fair rental value. DATA is responsible for the operating costs of maintaining the residential facility. In-kind rent for the Jerome Golden Center totaled \$13,200 for 2013.

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

*For the Year Ended June 30, 2013*

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**6. Residential, Prevention and Other Treatment Facilities, continued**

*Prevention and other treatment facilities* - In addition to the residential facilities, DATA also conducts prevention and other treatment programs in the five county areas it serves. These counties provide office space and utilities to DATA free of charge. The use of these facilities for each of these counties is valued based on contemporaneous rental values in the areas and are accounted for by DATA as contributed use facilities with offsetting rent expense. The amounts for the year ended June 30, 2013 are:

St. Lucie County	\$ 30,000
Palm Beach County	<u>50,000</u>
Total prevention and other treatment facility lease expense	<u>\$ 80,000</u>

Combined residential and prevention facilities rent expense for the years ended June 30, 2013 is summarized as follows:

Residential facility, Kelly Center	\$ 13,200
Residential facility, Hayslip	72,000
Prevention and other treatment facilities	<u>80,000</u>
Total residential, prevention and other treatment facility lease expense	<u>\$ 165,200</u>

**7. Teachers and Schools Program**

The School Boards of Palm Beach County and St. Lucie County provide educational personnel, curriculum materials, and appropriate psycho-educational evaluations for adolescents who participate in residential substance abuse treatment programs and the day treatment program, and who are eligible for Alternative Education and/or other Exceptional Student Education programs. For the years ended June 30, 2013, these services and materials have been recorded in these financial statements as teachers and school programs revenue and program services expense in the amount of \$130,636. These amounts are based on salaries paid by the School Boards to the respective teachers and aides and the cost of the related educational materials.

**8. School Nutrition Program**

Under an agreement with the Florida Department of Education, DATA participates in the National Nutrition Program sponsored by the United States Department of Agriculture. The program provides reimbursement for free or reduced price school breakfasts and lunches provided to qualified applicants in residential facilities. For the year ended June 30, 2013, school nutrition reimbursements amounted to \$59,516, and are included in government grants and contracts revenue.

*For the Year Ended June 30, 2013*

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**9. Concentrations**

DATA's operations are funded largely by grants received from the State of Florida, federal government and local county sources. Funding from the State of Florida, through Florida Department of Children and Families ("DCF") and SouthEast Florida Behavioral Health, amounted to 76% of DATA's total revenues for the year ended June 30, 2013. Funding from other local, state and federal government sources accounted for an additional 7% of current revenues. These contracts generally are awarded with one to three year terms and are dependent upon DATA's past performance, the availability of governmental funds and programs, and DATA's success in competing against other agencies for access to these funds. As of June 30, 2013, DATA has three multi-year contracts with the DCF that expire at various dates through June, 30, 2014. These contracts may be renegotiated at an earlier date as a result of possible changes in the State of Florida's contracting process.

DATA maintains cash deposits at different banks, which DATA periodically evaluates and believes to be in sound financial condition. Deposits located at banks are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of June 30, 2013, DATA's had no cash deposits that exceeded FDIC limits. DATA has not experienced any loss on such accounts and management believes it is not exposed to any significant credit risk arising from such balances.

**10. Retirement Plan**

DATA provides a defined contribution plan for its employees who are at least 21 years old and have attained one year of service and a minimum of 1,000 hours for the year. A discretionary amount ranging from 0% to 25%, subject to IRS limitations, of eligible compensation may be determined by the board of directors to be contributed to the plan each year. The contributions for the year ending June 30, 2013 amounted to approximately \$268,200, which remained unpaid at year end. This amount was calculated at 13% of the last twelve months of salary for each eligible employee and is included in fringe benefit expenses in the Statement of Functional Expenses.

**11. Commitments**

DATA is committed under certain building and office space leases extending to June 2014, subject to certain renewal options. For the year ended June 30, 2013, rent expense, exclusive of in-kind for office space, totaled \$119,000, which is included in building and occupancy expense in the Statement of Functional Expenses.

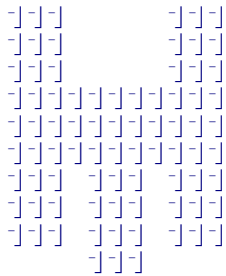
Minimum expected future rental payments are as follows:

<u>Year ending June 30,</u>	
2014	<u>\$ 69,614</u>

**12. Subsequent Events**

DATA's management has evaluated subsequent events through December 5, 2013, the date on which the financial statements were available to be issued, and determined there were no events to disclose in these financial statements.





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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Drug Abuse Treatment Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 5, 2013.

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

In planning and performing our audit of the financial statements, we considered Drug Abuse Treatment Association, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Drug Abuse Treatment Association, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Drug Abuse Treatment Association, Inc.'s internal control.

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

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

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

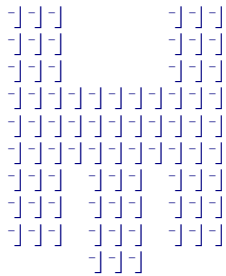
As part of obtaining reasonable assurance about whether Drug Abuse Treatment Association, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of this Report***

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

*Holyfield + Thomas, LLC*

West Palm Beach, Florida  
December 5, 2013



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

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

### **Report on Compliance for Each Major Federal Program**

We have audited Drug Abuse Treatment Association, Inc.'s compliance with the types of compliance requirements described in the Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the requirements described in the Florida Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of Drug Abuse Treatment Association, Inc.'s major federal programs and state projects for the year ended June 30, 2013. Drug Abuse Treatment Association, Inc.'s major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Drug Abuse Treatment Association, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.650, *Rules of the Auditor General*. Those standards, OMB Circular A-133 and Chapter 10.650, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about Drug Abuse Treatment Association, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of Drug Abuse Treatment Association, Inc.'s compliance.

## Opinion on Each Major Federal Program

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

## Report on Internal Control Over Compliance

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

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

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

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

*Holyfield & Thomas, LLC*

West Palm Beach, Florida  
December 5, 2013

*For the Year Ended June 30, 2013*

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

*Financial Statements*

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

*Federal and State Awards*

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	No
Type of auditor’s report issued on compliance on major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 501(a) of Circular A-133?	No

Major programs:	
Federal Grantor	U.S. Department of Health and Human Services
CFDA Number	93.959
Name of Federal Program or Cluster	Block Grant for Prevention and Treatment of Substance Abuse
State Grantor	Department of Children and Families
CSFA Number	60.030
Name of State Program or Cluster:	Substance Abuse Treatment and Aftercare Services for Children
Dollar Threshold used to distinguish between type A and type B programs:	\$ 300,000
Auditee qualified as a low-risk auditee?	Yes

*For the Year Ended June 30, 2013*

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

No findings are reported.

**SECTION III – FINDINGS AND QUESTIONED COSTS**

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

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

**CORRECTIVE ACTION PLAN:**

There is no corrective action plan required, as there are no findings or questioned costs reported for the year ended June 30, 2013, with respect to federal awards or state projects.

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

Federal Programs – There were no audit findings or questioned costs for the year ended June 30, 2012, relative to federal awards, requiring action on the part of the auditee for that fiscal year.

State Projects – There were no audit findings for the year ended June 30, 2012, relative to state projects, requiring action on the part of the auditee for that fiscal year.

**SUPPLEMENTARY INFORMATION**

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE**

*For the Year Ended June 30, 2013*

Federal Grantor Pass-through Entity Federal Program Title	CFDA Number / Award Number	Federal Expenditures
U.S. Department of Health and Human Services Passed through from State of Florida, Department of Children and Families (DCF):		
Block Grant for Prevention and Treatment of Substance Abuse	93.959 ID100 100S5 ZD303	\$ 116,787 135,819 81,907
Temporary Assistance for Needy Families	93.558 ID100 ZD303	6,933 4,137
Social Services Block Grant	93.667 ID100 ZD303	3,779 2,246
Total Department of Children and Families (DCF)		<u>351,608</u>
Passed through from State of Florida, Southeast Florida Behavioral Health Network:		
Block Grant for Prevention and Treatment of Substance Abuse	93.959 ID100 ZD303	543,584 464,929
Temporary Assistance for Needy Families	93.558 ID100 ZD303	15,785 12,409
Social Services Block Grant	93.667 ID100 ZD303	12,103 7,936
Total Southeast Florida Behavioral Health Network		<u>1,056,746</u>
Total Department of Health and Human Services		<u>1,408,354</u>

*See independent auditor's report.*



**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE**

***For the Year Ended June 30, 2013***

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<u>Federal Grantor Pass-through Entity Federal Program Title</u>	<u>CFDA Number / Award Number</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture Passed through from State of Florida, Department of Agriculture and Consumer Services:		
National School Lunch Program	10.555	\$ 37,634
School Breakfast Program	10.553	<u>21,882</u>
Total Department of Agriculture		<u>59,516</u>
 U.S. Department of Justice Passed through from Palm Beach County, Criminal Justice Commission:		
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	<u>8,738</u>
Total expenditures of federal awards		<u><u>\$ 1,476,608</u></u>

*See independent auditor's report.*

*For the Year Ended June 30, 2013*

State Grantor State Project Title	CSFA Number / Award Number	State Expenditures
Department of Children and Families:		
Substance Abuse Treatment and Aftercare Services for Children	60.030 ID100 ZDK55	\$ 381,406 <u>220,987</u>
Total Department of Children and Families		<u>602,393</u>
Southeast Florida Behavioral Health Network:		
Substance Abuse Treatment and Aftercare Services for Children	60.030 ID100 100S5 ZD303	1,239,222 14,181 <u>799,032</u>
Total Southeast Florida Behavioral Health Network		<u>2,052,435</u>
Total expenditures of state financial assistance		<u><u>\$ 2,654,828</u></u>

**Note 1. Basis of Presentation**

This schedule of expenditures of federal awards and state financial assistance includes the federal and state grant activity of DATA and is presented on the accrual basis of accounting. DATA tracks its expenditures by department, rather than by grant. Expenditures are equal to billings based on units of service provided. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and Chapter 10.650, *Rules of the Auditor General*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the basic financial statements.

*See independent auditor's report.*

*For the Year Ended June 30, 2013*

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Total expenditures	\$ 5,146,330
Less:	
Other State and Federal funds	(1,476,608)
Non-Match SAMH funds	-
Unallowable costs	-
	<hr/>
Total allowable expenditures	3,669,722
	<u>75%</u>
Maximum available earnings	2,752,292
State funds received from Department of Children and Families and Southeast Florida Behavioral Health Network:	<hr/>
	2,654,828
Excess of maximum available earnings over State funds received	<u><u>\$ 97,464</u></u>

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**Note 1. Basis of Presentation**

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

*See independent auditor's report.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

***For the Year Ended June 30, 2013***

	State Designated SAMH Cost Center							
	Circuit 15							
	Adolescent							
	Residential Level 2	Outpatient	On site	Outreach	Prevention	Medical Services	Project Success	Clinical Supervision
Government Funding:								
State funding	\$ 800,433	\$ 256,340	\$ 351,644	\$ 512,637	\$ 191,450	\$ 19,154	\$ 150,000	\$ 2,505
Local government	130,680	3,001	103,679	18,497	-	-	-	-
Federal grants and contracts	32,708	8,738	-	-	-	-	-	-
In-kind from local government only	13,200	-	-	-	-	-	50,000	-
Total government funding	977,021	268,079	455,323	531,134	191,450	19,154	200,000	2,505
All other revenues:								
Medicaid, first and third party fees	54,005	28,035	-	-	-	-	-	-
Contributions and donations	144,580	-	-	4,395.00	-	-	-	-
Interest income	-	-	-	-	-	-	-	-
Other grants and contracts	41,734	-	-	-	-	-	-	-
In-kind	70,986	-	-	-	-	-	-	-
Total all other revenues	311,305	28,035	-	4,395	-	-	-	-
Total funding sources and revenues	\$ 1,288,326	\$ 296,114	\$ 455,323	\$ 535,529	\$ 191,450	\$ 19,154	\$ 200,000	\$ 2,505

*See independent auditor's report.*

**SCHEDULE OF  
ACTUAL FUNDING SOURCES AND REVENUES**

State Designated SAMH Cost Center											Total Designated SAMH Cost Center	Supporting Services	Total
Circuit 15				Circuit 19									
Adolescent		Adult		Residential Level 2	Outpatient	TASC	Prevention	Medical Services	Aftercare				
Incidentals	Aftercare	Outpatient	Outreach										
\$ 2,023	\$ 47,062	\$ 53,104	\$ 83,247	\$ 747,415	\$ 144,256	\$ 184,201	\$ 437,775	\$ 11,589	\$ 68,347	\$ 4,063,182	\$ -	\$ 4,063,182	
-	2,539	-	-	-	-	-	-	-	-	258,396	-	258,396	
-	-	-	-	26,808	-	-	-	-	-	68,254	-	68,254	
-	-	-	-	72,000	-	-	30,000	-	-	165,200	-	165,200	
2,023	49,601	53,104	83,247	846,223	144,256	184,201	467,775	11,589	68,347	4,555,032	-	4,555,032	
-	-	3,161	-	64,628	9,530	-	-	-	-	159,359	-	159,359	
-	500	-	-	85,412	16,444	-	-	-	-	251,331	9,963	261,294	
-	-	-	-	-	-	-	-	-	-	-	16,248	16,248	
-	-	-	-	-	-	-	-	-	-	41,734	-	41,734	
-	-	-	-	59,650	-	-	-	-	-	130,636	-	130,636	
-	500	3,161	-	209,690	25,974	-	-	-	-	583,060	26,211	609,271	
\$ 2,023	\$ 50,101	\$ 56,265	\$ 83,247	\$ 1,055,913	\$ 170,230	\$ 184,201	\$ 467,775	\$ 11,589	\$ 68,347	\$ 5,138,092	\$ 26,211	\$ 5,164,303	

*See independent auditor's report.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

***For the Year Ended June 30, 2013***

State Designated SAMH Cost Center										
Circuit 15										
Adolescent										
	Residential Level 2	Outpatient	On site	Outreach	Prevention	Medical services	Project Success	Clinical Supervision	Incidentals	
Personnel expenses:										
Salaries and wages	\$ 525,788	\$ 157,227	\$ 273,497	\$ 312,100	\$ 116,205	\$ 7,015	\$ 95,169	\$ 1,588	\$ -	
Fringe benefits	147,802	54,751	82,166	100,615	40,465	1,401	25,887	300	-	
Total personnel expenses	673,590	211,978	355,663	412,715	156,670	8,416	121,056	1,888	-	
Operating expenses:										
Building and occupancy	59,832	27,264	8,456	22,245	3,212	3,273	51,080	158	-	
Contract expenses	31,297	9,715	14,727	19,536	7,869	782	7,650	13	-	
Professional fees	14,137	3,682	2,800	3,719	1,473	5,536	160	-	-	
Donated services	70,986	-	-	-	-	-	-	-	-	
Travel	9,222	1,339	3,305	11,097	1,084	239	368	-	-	
Equipment costs	6,863	2,629	283	543	76	120	-	-	-	
Food costs	71,823	-	-	-	-	-	-	-	-	
Medical/pharmacy	-	-	-	1,335	-	-	-	-	-	
Insurance	29,884	1,775	1,262	1,982	442	640	-	-	-	
Operating supplies and expenses	59,416	28,544	8,004	10,886	3,936	716	922	11	2,101	
Depreciation expense	25,220	1,837	-	-	-	-	-	-	-	
Total program services	378,680	76,785	38,837	71,343	18,092	11,306	60,180	182	2,101	
Supporting services	138,414	38,029	51,817	63,742	22,995	2,598	23,299	272	-	
Total expenses	\$ 1,190,684	\$ 326,792	\$ 446,317	\$ 547,800	\$ 197,757	\$ 22,320	\$ 204,535	\$ 2,342	\$ 2,101	

*See independent auditor's report.*

**SCHEDULE OF  
ACTUAL EXPENSES**

State Designated SAMH Cost Center										Total Designated SAMH Cost Center	Supporting Services	Total
Circuit 15			Circuit 19									
Adolescent	Adult		Adolescent									
Aftercare	Outpatient	Outreach	Residential Level 2	Outpatient	TASC	Prevention	Medical services	Project Success	Aftercare			
\$ 31,184	\$ 27,297	\$ 61,384	\$ 455,496	\$ 122,914	\$ 108,575	\$ 260,028	\$ 3,491	\$ 2,648	\$ 32,471	\$ 2,594,077	\$ 408,914	\$ 3,002,991
9,074	9,894	22,075	126,867	21,471	32,132	61,767	504	660	11,895	749,726	109,657	859,383
40,258	37,191	83,459	582,363	144,385	140,707	321,795	3,995	3,308	44,366	3,343,803	518,571	3,862,374
6,521	4,074	5,249	105,690	9,227	400	36,136	-	-	400	343,217	29,081	372,298
1,684	1,452	3,137	25,744	8,822	7,288	20,459	464	-	2,472	163,111	-	163,111
596	550	625	8,024	2,022	918	4,429	1,184	-	486	50,341	3,758	54,099
-	-	-	59,650	-	-	-	-	-	-	130,636	-	130,636
213	200	1,427	10,207	408	1,274	1,737	16	-	2,359	44,495	10,793	55,288
60	393	254	5,266	1,688	565	219	-	-	219	19,178	749	19,927
-	-	-	54,225	-	-	-	-	-	-	126,048	-	126,048
-	-	102	-	-	-	-	-	-	-	1,437	-	1,437
408	260	725	21,125	1,300	300	5,004	840	-	396	66,343	500	66,843
1,637	4,295	1,798	41,509	13,032	3,554	11,365	635	-	1,343	193,704	30,007	223,711
-	274	-	26,344	4,741	5,000	2,600	-	-	650	66,666	3,892	70,558
11,119	11,498	13,317	357,784	41,240	19,299	81,949	3,139	-	8,325	1,205,176	78,780	1,283,956
6,775	6,408	12,771	123,739	24,456	21,069	53,089	939	-	6,939	597,351	(597,351)	-
\$ 58,152	\$ 55,097	\$ 109,547	\$ 1,063,886	\$ 210,081	\$ 181,075	\$ 456,833	\$ 8,073	\$ 3,308	\$ 59,630	\$ 5,146,330	\$ -	\$ 5,146,330

*See independent auditor's report.*