

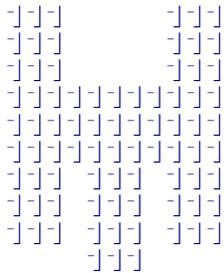
**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**REPORT ON AUDIT OF  
FINANCIAL STATEMENTS**

**For the Year Ended  
June 30, 2017  
(with comparable totals for 2016)**

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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

### Report on the Financial Statements

We have audited the accompanying financial statements of Drug Abuse Treatment Association, Inc., (a nonprofit organization) which comprise the statement of financial position as of June 30, 2017, 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 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 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, 2017, 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 Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2018, 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.

### **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, as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. In addition, 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.

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

We have previously audited the Drug Abuse Treatment Association, Inc.'s June 30, 2016 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated January 13, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Holyfield & Thomas, LLC*

West Palm Beach, Florida  
February 8, 2018

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**STATEMENT OF  
FINANCIAL POSITION**

*As of June 30, 2017*

*(with comparable totals for 2016)*

<b>ASSETS</b>	<u>2017</u>	<u>2016</u>
Cash and cash equivalents	\$ 694,757	\$ 765,908
Certificates of deposit	1,723,112	1,714,563
Grants and other receivables	680,315	787,569
United Way allocation receivable	166,860	162,000
Prepaid expenses	78,321	82,972
Other assets	2,687	9,965
Property and equipment, net	441,053	378,853
Total assets	<u>\$ 3,787,105</u>	<u>\$ 3,901,830</u>
 <b>LIABILITIES AND NET ASSETS</b>		
Accounts payable	\$ 62,732	\$ 66,693
Accrued expenses	1,646	3,097
Pension payable	153,527	342,320
Paid time off payable	155,816	158,692
Accrued wages	83,649	94,426
Total liabilities	<u>457,370</u>	<u>665,228</u>
Net assets:		
Unrestricted:		
Property and equipment	441,053	378,853
Designated for capital improvements	534,177	534,177
Other unrestricted	2,187,645	2,161,572
Total unrestricted net assets	3,162,875	3,074,602
Temporarily restricted	166,860	162,000
Total net assets	<u>3,329,735</u>	<u>3,236,602</u>
Total liabilities and net assets	<u>\$ 3,787,105</u>	<u>\$ 3,901,830</u>

*See accompanying notes to financial statements.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**STATEMENT OF  
ACTIVITIES**

*For the Year Ended June 30, 2017*

*(with comparable totals for 2016)*

	Unrestricted	Temporarily Restricted	2017 Totals	2016 Totals
Revenues and support:				
Government grants and contracts	\$ -	\$ 5,489,297	\$ 5,489,297	\$ 5,559,578
Teachers and school program	-	102,497	102,497	130,001
Other grants and contracts	-	42,956	42,956	24,332
Contributed use of facilities	-	292,952	292,952	255,200
Program service fees	183,808	-	183,808	181,546
Contributions-direct	1,416	-	1,416	20,420
United Way allocation	101,038	166,860	267,898	263,079
Interest income	10,117	-	10,117	9,087
<b>Total revenues and support</b>	<b>296,379</b>	<b>6,094,562</b>	<b>6,390,941</b>	<b>6,443,243</b>
Net assets released from restrictions	6,089,702	(6,089,702)	-	-
	<b>6,386,081</b>	<b>4,860</b>	<b>6,390,941</b>	<b>6,443,243</b>
Expenses:				
Program services:				
Residential	1,954,243	-	1,954,243	2,048,902
Outpatient	632,770	-	632,770	720,473
TASC	389,154	-	389,154	225,050
On site	553,949	-	553,949	397,176
Outreach	827,929	-	827,929	1,120,573
Prevention	1,083,926	-	1,083,926	880,511
Medical services	28,164	-	28,164	39,732
Clinical supervision	-	-	-	4,619
Incidentals	17,031	-	17,031	6,884
Aftercare	94,110	-	94,110	97,062
<b>Total program services</b>	<b>5,581,276</b>	<b>-</b>	<b>5,581,276</b>	<b>5,540,982</b>
Supporting services:				
Administrative and general	716,532	-	716,532	654,819
<b>Total expenses</b>	<b>6,297,808</b>	<b>-</b>	<b>6,297,808</b>	<b>6,195,801</b>
Loss on disposal of assets	-	-	-	1,000
Change in net assets	88,273	4,860	93,133	246,442
Net assets, beginning of year	3,074,602	162,000	3,236,602	2,990,160
Net assets, end of year	<u>\$ 3,162,875</u>	<u>\$ 166,860</u>	<u>\$ 3,329,735</u>	<u>\$ 3,236,602</u>

*See accompanying notes to financial statements.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**STATEMENT OF  
CASH FLOWS**

*For the Year Ended June 30, 2017*

*(with comparable totals for 2016)*

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities:		
Cash received from government grants and contracts	\$ 5,639,507	\$ 5,411,919
Cash received from program fees	183,808	181,546
Cash received from contributions and support	264,454	268,499
Cash paid to suppliers and employees	(6,053,216)	(5,807,491)
Interest income	10,117	9,087
Net cash provided by operating activities	<u>44,670</u>	<u>63,560</u>
Cash flows from investing activities:		
Purchase of certificates of deposit	(8,549)	(8,378)
Purchase of property and equipment	<u>(107,272)</u>	<u>(97,832)</u>
Net cash used in investing activities	<u>(115,821)</u>	<u>(106,210)</u>
Net change in cash and cash equivalents	(71,151)	(42,650)
Cash and cash equivalents, beginning of year	<u>765,908</u>	<u>808,558</u>
Cash and cash equivalents, end of year	<u>\$ 694,757</u>	<u>\$ 765,908</u>
Reconciliation of change in net assets to net cash provided by operating activities:		
Change in net assets	\$ 93,133	\$ 246,442
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	45,072	55,834
(Increase) decrease in certain assets:		
Grants and other receivables	107,254	(171,991)
United Way allocation receivable	(4,860)	(15,000)
Prepaid expenses	4,651	(2,432)
Other assets	7,278	(5,159)
Increase (decrease) in certain liabilities:		
Accounts payable	(3,961)	1,127
Accrued expenses	(1,451)	(3,815)
Pension payable	(188,793)	37,841
Paid time off payable	(2,876)	14,732
Accrued wages	<u>(10,777)</u>	<u>(94,019)</u>
Net cash provided by operating activities	<u>\$ 44,670</u>	<u>\$ 63,560</u>

*See accompanying notes to financial statements.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

***For the Year Ended June 30, 2017***

	Program Services					
	SAMH Contracts					
	Residential	Outpatient	TASC	On site	Outreach	Prevention
Personnel expenses:						
Salaries and wages	\$ 1,059,674	\$ 433,170	\$ 236,216	\$ 432,387	\$ 559,954	\$ 740,232
Fringe benefits	260,591	91,112	45,222	67,423	149,180	178,515
Total personnel expenses	1,320,265	524,282	281,438	499,810	709,134	918,747
Operating expenses:						
Building and occupancy	171,740	46,759	23,319	37,185	74,439	121,033
Professional fees	21,826	7,489	8,793	3,003	6,350	5,423
Donated services	102,497	-	-	-	-	-
Travel	26,731	6,216	3,820	2,918	13,170	11,718
Equipment costs	14,734	3,950	701	398	745	1,345
Food costs	118,900	-	-	-	-	-
Medical/pharmacy	1,395	-	-	-	-	-
Depreciation - State	590	600	-	446	1,066	-
Insurance	56,202	3,620	1,210	3,880	7,860	5,678
Operating supplies and expenses	81,560	35,334	69,873	6,309	15,165	19,982
Depreciation expense	37,803	4,520	-	-	-	-
Total operating expenses	633,978	108,488	107,716	54,139	118,795	165,179
Supporting services	-	-	-	-	-	-
Total expenses	\$ 1,954,243	\$ 632,770	\$ 389,154	\$ 553,949	\$ 827,929	\$ 1,083,926

*See accompanying notes to financial statements.*

**STATEMENT OF  
FUNCTIONAL EXPENSES**

*(with comparable totals for 2016)*

Program Services			Total Program Services	Administrative and General	2017 Total	2016 Total
SAMH Contracts						
Medical Services	Incidentals	Aftercare				
\$ 12,587	\$ -	\$ 63,328	\$ 3,537,548	\$ 525,028	\$ 4,062,576	\$ 3,820,640
2,752	-	14,982	809,777	103,021	912,798	1,054,839
15,339	-	78,310	4,347,325	628,049	4,975,374	4,875,479
465	-	3,786	478,726	26,268	504,994	497,563
6,783	-	971	60,638	6,780	67,418	73,253
-	-	-	102,497	-	102,497	130,001
1,068	-	4,520	70,161	13,677	83,838	77,201
30	-	115	22,018	2,022	24,040	28,189
-	-	-	118,900	-	118,900	126,811
-	-	-	1,395	-	1,395	1,617
-	-	-	2,702	-	2,702	2,702
1,452	-	2,420	82,322	843	83,165	79,634
3,027	17,031	3,988	252,269	38,846	291,115	250,219
-	-	-	42,323	47	42,370	53,132
12,825	17,031	15,800	1,233,951	88,483	1,322,434	1,320,322
-	-	-				
\$ 28,164	\$ 17,031	\$ 94,110	\$ 5,581,276	\$ 716,532	\$ 6,297,808	\$ 6,195,801

*See accompanying notes to financial statements.*

*For the Year Ended June 30, 2017*

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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, 2017, 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, 2017*

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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, 2016, 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, 2017 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, 2017*

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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, 2017.

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, 2017 was \$11,018. Advertising costs are included in operating supplies and expenses in the Statement of Functional Expenses.

*For the Year Ended June 30, 2017*

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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.

*Recent Accounting Pronouncements*

The Financial Accounting Standards Board recently issued several Accounting Standards Updates (ASUs) that affect the accounting and reporting of not-for-profit entities. The FASB issued ASU 2016-02, *Leases (Topic 842)*, which does not take effect until DATA's fiscal year ending June 2021, and provides new guidance for leases, such that virtually all leases will be capitalized and create "right of use" assets along with associated liabilities. This standard will impact the interpretation of certain DATA transactions, and management is evaluating the effect that the updated standard will have on the financial statements. ASU 2016-14, *Not-for-Profit Entities (Topic 958)*, imposes new requirements for the presentation and disclosure of not-for-profit financial statements, including a reduction in the number of net asset categories from 3 classes to 2 classes, a requirement to present a statement of functional expenses, a requirement to disclose the quantitative and qualitative aspects of its liquidity, in addition to other provisions. This ASU will be effective for DATA's fiscal year ending June 30, 2019, with early implementation permitted. As with the new guidance on leasing, management is evaluating the effect that this updated standard will have on the financial statements.

2. **Prepaid Expenses**

Prepaid expenses consist primarily of unamortized portion of prepaid insurance, in addition to other prepaid items. As of June 30, 2017, prepaid insurance totaled \$71,136.

3. **Property and Equipment**

Property and equipment consisted of the following as of June 30, 2017:

Buildings	\$ 611,565
Leasehold improvements	253,901
Furniture equipment	<u>572,157</u>
	1,437,623
(Less) accumulated depreciation	<u>(1,005,777)</u>
	431,846
Plus construction in process (not depreciated)	<u>9,207</u>
Property and equipment, net	<u>\$ 441,053</u>

Construction in process as of June 30, 2017 includes costs associated with a parking lot resurfacing project at the Kelly Center. The project was completed in late September 2017.

*For the Year Ended June 30, 2017*

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**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 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. Designated Net Assets**

The Board of Directors designated \$534,177 of the net assets balance as June 30, 2017 to fund building renovations, including furniture and fixtures at DATA's facilities, and to purchase new automobiles as necessary. These funds are not intended to function as Board-designated endowments.

**6. Temporarily Restricted Net Assets**

Temporarily restricted net assets available for periods after June 30, 2017 consisted of the unconditional allocation receivable from United Way. DATA's allocation receivable as of June 30, 2017 amounted to \$166,860 and is restricted for the residential facility Kelly Center.

DATA recognizes its unconditional allocation receivable in the period received, instead of when 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 this allocation increases or decreases from year to year, the change will result in a positive or negative change in net assets. This change in temporarily restricted net assets does not necessarily represent the financial result of the programs for which the allocation is received.

During the year ended June 30, 2017, 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, federal government	\$ 5,081,832
Local government grants	290,160
Federal grants and contracts	<u>117,305</u>
Total government contracts and grants	5,489,297
Various direct contributions –	
Other grants and contracts	42,956
United Way contributions	162,000
Teachers and school programs in-kind	102,497
Contributed use of facilities in-kind	<u>292,952</u>
Total program restrictions satisfied	<u>\$ 6,089,702</u>

*For the Year Ended June 30, 2017*

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**7. 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 2017.

*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, 2018, 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.

*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.

*SPORT* – In August 2015 DATA added its SPORT Prevention Plus Wellness program in Palm Beach County which is based on the Behavior-Image Model, which asserts that social and self-images are key motivators for the development of healthy behavior.

The amounts for the year ended June 30, 2017 are:

St. Lucie County	\$ 35,000
Palm Beach County	<u>172,752</u>
Total prevention and other treatment facility lease expense	<u>\$ 207,752</u>

Combined residential and prevention facilities rent expense for the years ended June 30, 2017 is summarized as follows:

Residential facility, Kelly Center	\$ 13,200
Residential facility, Hayslip	72,000
Prevention and other treatment facilities	<u>207,752</u>
Total residential, prevention and other treatment facility lease expense	<u>\$ 292,952</u>

*For the Year Ended June 30, 2017*

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**8. Teachers and Schools Program**

The School Boards of Palm Beach County and St. Lucie County provide educational personnel, curriculum materials, and appropriate psycho-educational evaluations for adolescents who participate in residential substance abuse treatment programs and the day treatment program, and who are eligible for Alternative Education and/or other Exceptional Student Education programs. For the year ended June 30, 2017, the value of these services and materials has been recorded in these financial statements as teachers and school programs revenue and program services expense in the amount of \$102,497. These amounts are based on salaries paid by the School Boards to the respective teachers and aides and the cost of the related educational materials.

**9. School Nutrition Program**

Under an agreement with the Florida Department of Education, DATA participates in the National Nutrition Program sponsored by the United States Department of Agriculture. The program provides reimbursement for free or reduced-price school breakfasts and lunches provided to qualified applicants in residential facilities. For the year ended June 30, 2017, school nutrition reimbursements amounted to \$54,871, and are included in government grants and contracts revenue.

**10. Concentrations**

DATA's operations are funded largely by grants received from the State of Florida, federal government and local county sources. Funding from the State of Florida, through Southeast Florida Behavioral Health Network, Inc., amounted to 80% of DATA's total revenues for the year ended June 30, 2017. Funding from other local, state and federal government sources accounted for an additional 6% 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. DATA obtained a multi-year contract with the Southeast Florida Behavioral Health Network, Inc. commencing on July 1, 2016 and expires on June, 30, 2019.

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, 2017, DATA had approximately \$294,000 of 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.

**11. Retirement Plan**

DATA provides a defined contribution plan for its employees who are at least 21 years old and have attained one (1) 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, 2017 amounted to approximately \$153,527, which remained unpaid at year end. This amount was calculated at a funding goal of 5.7% per each participant's plan compensation, plus an additional amount for one employee due to the contribution formula being integrated with the social security limit. This contribution is included in fringe benefit expenses in the Statement of Functional Expenses.

*For the Year Ended June 30, 2017*

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**12. Commitments**

DATA is committed under certain building and office space leases extending to May 2020, subject to certain renewal options. For the year ended June 30, 2017, rent expense, exclusive of in-kind for office space, totaled \$115,425, which is included in building and occupancy expense in the Statement of Functional Expenses.

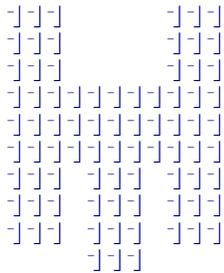
Minimum expected future rental payments are as follows:

Year ending June 30,

2018	\$ 62,905
2019	64,793
2020	<u>61,017</u>
Total	<u>\$ 188,715</u>

**13. Subsequent Events**

DATA's management has evaluated subsequent events through February 8, 2018, the date on which the financial statements were available to be issued, and determined there were no additional events to disclose in these financial statements.



# Holyfield & Thomas, LLC

Certified Public Accountants & Advisors

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## INDEPENDENT AUDITOR'S 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, 2017, 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 February 8, 2018.

### ***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***

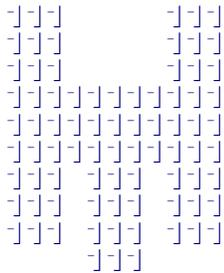
As part of obtaining reasonable assurance about whether Drug Abuse Treatment Association, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could 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  
February 8, 2018



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## INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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 *OMB Compliance Supplement* that could have a direct and material effect on each of Drug Abuse Treatment Association, Inc.’s major federal programs for the year ended June 30, 2017. Drug Abuse Treatment Association, Inc.’s major federal programs 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 of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### 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; and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 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 for the year ended June 30, 2017.

## 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 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 to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 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 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 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Holyfield & Thomas, LLC*

West Palm Beach, Florida  
February 8, 2018

*For the Year Ended June 30, 2017*

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

*Financial Statements*

Type of auditor’s report issued:	Unmodified
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 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:	Unmodified
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
Dollar Threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as a low-risk auditee?	Yes

*For the Year Ended June 30, 2017*

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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.

**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, 2017, with respect to federal awards.

**PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS**

Federal Programs – There were no audit findings or questioned costs for the year ended June 30, 2016, relative to federal awards, 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**

***For the Year Ended June 30, 2017***

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, Southeast Florida Behavioral Health Network, Inc. (SFBHN):		
Block Grant for Prevention and Treatment of Substance Abuse	93.959 LDC07-C15 LDC07-C19	\$ 3,062,274 1,959,790
Temporary Assistance for Needy Families	93.558 LDC07-C15 LDC07-C19	42,435 <u>17,333</u>
Total Department of Health and Human Services		<u>5,081,832</u>
U.S. Department of Agriculture Passed through from State of Florida, Department of Agriculture and Consumer Services:		
National School Lunch Program	10.555	34,802
School Breakfast Program	10.553	<u>20,069</u>
Total Department of Agriculture		<u>54,871</u>
U.S. Department of Justice Passed through from Palm Beach County, School Board:		
National Institute of Justice	2014-CK-BX-0018	<u>62,434</u>
Total Department of Justice		<u>62,434</u>
Total expenditures of federal awards		<u>\$ 5,199,137</u>
Other local government grants and contracts		<u>290,160</u>
Total Government grants and contracts		<u>\$ 5,489,297</u>

*See independent auditor's report.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

***For the Year Ended June 30, 2017***

	State Designated SAMH Covered Center												
	Circuit 15												
	Adolescent									Adult			
	Residential Level 2	Prevention	On site	Outreach	Outpatient	TASC	Incidentals	Medical Services	Aftercare	Outreach	Outpatient	On site	Aftercare
Government funding:													
State funding	\$ 698,826	\$ 760,719	\$ 477,993	\$ 562,427	\$ 161,728	\$ 207,346	\$ 9,012	\$ 8,235	\$ 6,950	\$ 182,459	\$ 54,407	\$ 36,788	\$ 255
Local government	114,737	-	154,438	-	20,285	-	-	-	700	-	-	-	-
Federal grants and contracts	29,182	-	-	-	-	-	-	-	-	-	-	-	-
In-kind from local government only	13,200	67,917	24,510	41,531	-	-	-	-	-	-	-	2,043	-
Total government funding	855,945	828,636	656,941	603,958	182,013	207,346	9,012	8,235	7,650	182,459	54,407	38,831	255
All other revenues:													
Medicaid, first and third party fees	31,588	-	-	-	49,760	-	-	-	-	-	5,562	-	-
Contributions and donations	166,860	-	-	-	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-
Other grants and contracts	32,956	-	-	-	-	-	-	-	-	-	-	-	-
In-kind	56,327	-	-	-	-	-	-	-	-	-	-	-	-
Total all other revenues	287,731	-	-	-	49,760	-	-	-	-	-	5,562	-	-
Total funding sources and revenues	\$ 1,143,676	\$ 828,636	\$ 656,941	\$ 603,958	\$ 231,773	\$ 207,346	\$ 9,012	\$ 8,235	\$ 7,650	\$ 182,459	\$ 59,969	\$ 38,831	\$ 255

*See independent auditor's report.*

**SCHEDULE OF  
ACTUAL FUNDING SOURCES AND REVENUES**

State Designated SAMH Covered Center														Total		
Circuit 19														Designated	Supporting	
Adolescent									Adult					Cost Center	Services	Total
Residential									Medical							
Level 2	Prevention	TASC	Outpatient	Outreach	On site	Aftercare	Incidentals	Services	Outpatient	TASC	Outreach	On site	Aftercare			
\$ 669,735	\$ 430,378	\$ 272,671	\$ 161,052	\$ 152,605	\$ 66,921	\$ 60,165	\$ 8,019	\$ 4,751	\$ 102,283	\$ 16,425	\$ 14,563	\$ 9,198	\$ 8,355	\$ 5,144,266	\$ -	\$ 5,144,266
-	-	-	-	-	-	-	-	-	-	-	-	-	-	290,160	-	290,160
25,689	-	-	-	-	-	-	-	-	-	-	-	-	-	54,871	-	54,871
72,000	35,000	19,200	1,900	10,038	2,475	-	-	-	1,100	800	963	275	-	292,952	-	292,952
767,424	465,378	291,871	162,952	162,643	69,396	60,165	8,019	4,751	103,383	17,225	15,526	9,473	8,355	5,782,249	-	5,782,249
48,813	-	-	39,041	-	-	-	-	-	9,044	-	-	-	-	183,808	-	183,808
84,600	-	-	16,445	-	-	1	-	-	-	-	-	-	-	267,906	1,408	269,314
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,117	10,117
-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	42,956	-	42,956
46,170	-	-	-	-	-	-	-	-	-	-	-	-	-	102,497	-	102,497
179,583	-	-	65,486	-	-	1	-	-	9,044	-	-	-	-	597,167	11,525	608,692
<b>\$ 947,007</b>	<b>\$ 465,378</b>	<b>\$ 291,871</b>	<b>\$ 228,438</b>	<b>\$ 162,643</b>	<b>\$ 69,396</b>	<b>\$ 60,166</b>	<b>\$ 8,019</b>	<b>\$ 4,751</b>	<b>\$ 112,427</b>	<b>\$ 17,225</b>	<b>\$ 15,526</b>	<b>\$ 9,473</b>	<b>\$ 8,355</b>	<b>\$ 6,379,416</b>	<b>\$ 11,525</b>	<b>\$ 6,390,941</b>

*See independent auditor's report.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

***For the Year Ended June 30, 2017***

	State Designated SAMH Covered Center												
	Circuit 15												
	Adolescent						Adult						
	Residential Level 2	Prevention	On site	Outreach	Outpatient	TASC	Medical services	Incidentals	Aftercare	Outreach	Outpatient	On site	Aftercare
Personnel expenses:													
Salaries and wages	\$ 539,140	\$ 462,665	\$ 399,075	\$ 277,966	\$ 174,545	\$ 38,370	\$ 6,571	\$ -	\$ 23,346	\$ 199,447	\$ 28,415	\$ 12,677	\$ 722
Fringe benefits	133,600	112,456	54,584	96,362	42,515	6,021	1,385	-	3,554	44,319	6,920	4,696	110
Total personnel expenses	672,740	575,121	453,659	374,328	217,060	44,391	7,956	-	26,900	243,766	35,335	17,373	832
Operating expenses:													
Building and occupancy	63,984	82,264	31,759	54,584	32,155	995	-	-	3,546	8,854	5,235	2,676	110
Contract expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional fees	11,716	1,771	2,658	4,613	3,945	6,800	4,673	-	471	1,257	252	225	15
Donated services	56,327	-	-	-	-	-	-	-	-	-	-	-	-
Travel	14,081	6,841	2,504	4,901	1,162	-	565	-	502	7,544	189	233	16
Equipment costs	9,056	1,044	357	612	1,478	-	5	-	88	88	241	30	2
Food costs	66,177	-	-	-	-	-	-	-	-	-	-	-	-
Medical/pharmacy	700	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation - State	-	-	272	461	-	-	-	-	-	-	-	23	-
Insurance	29,682	1,210	3,355	5,782	1,555	-	726	-	1,174	1,110	253	283	36
Operating supplies and expenses	37,651	12,116	5,482	9,637	16,039	61,677	1,404	9,012	2,164	4,014	2,613	469	67
Depreciation expense	28,082	-	-	-	382	-	-	-	-	-	62	-	-
Total operating expenses	317,456	105,246	46,387	80,590	56,716	69,472	7,373	9,012	7,945	22,867	8,845	3,939	246
Supporting services	129,827	87,559	64,053	58,545	35,233	12,865	1,973	-	4,485	34,314	5,686	3,042	139
Total expenses	\$ 1,120,023	\$ 767,926	\$ 564,099	\$ 513,463	\$ 309,009	\$ 126,728	\$ 17,302	\$ 9,012	\$ 39,330	\$ 300,947	\$ 49,866	\$ 24,354	\$ 1,217

*See independent auditor's report.*

**SCHEDULE OF  
ACTUAL EXPENSES**

State Designated SAMH Covered Center														Total Designated SAMH Cost Center	Supporting Services	Total
Circuit 19																
Residential Level 2	Adolescent							Adult						Total Designated SAMH Cost Center	Supporting Services	Total
	Prevention	TASC	Outpatient	Outreach	On site	Aftercare	Incidentals	Medical services	Outpatient	TASC	Outreach	On site	Aftercare			
\$ 520,534	\$ 277,567	\$ 189,932	\$ 158,845	\$ 75,318	\$ 18,571	\$ 34,549	\$ -	\$ 6,016	\$ 71,365	\$ 7,914	\$ 7,223	\$ 2,064	\$ 4,711	\$ 3,537,548	\$ 525,028	\$ 4,062,576
126,991	66,059	37,633	28,758	7,615	7,890	9,960	-	1,367	12,919	1,568	884	253	1,358	809,777	103,021	912,798
647,525	343,626	227,565	187,603	82,933	26,461	44,509	-	7,383	84,284	9,482	8,107	2,317	6,069	4,347,325	628,049	4,975,374
107,756	38,769	21,431	7,436	10,038	2,475	114	-	465	1,933	893	963	275	16	478,726	26,268	504,994
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,110	3,652	1,914	2,782	438	108	427	-	2,110	510	79	42	12	58	60,638	6,780	67,418
46,170	-	-	-	-	-	-	-	-	-	-	-	-	-	102,497	-	102,497
12,650	4,877	3,667	3,357	662	163	3,522	-	503	1,508	153	63	18	480	70,161	13,677	83,838
5,678	301	673	1,539	41	10	22	-	25	692	28	4	1	3	22,018	2,022	24,040
52,723	-	-	-	-	-	-	-	-	-	-	-	-	-	118,900	-	118,900
695	-	-	-	-	-	-	-	-	-	-	-	-	-	1,395	-	1,395
590	-	-	414	552	136	-	-	-	186	-	53	15	-	2,702	-	2,702
26,520	4,468	1,162	1,250	883	218	1,065	-	726	562	48	85	24	145	82,322	843	83,165
43,909	7,866	7,868	15,969	1,300	316	1,546	8,019	1,623	713	328	214	42	211	252,269	38,846	291,115
9,721	-	-	2,812	-	-	-	-	-	1,264	-	-	-	-	42,323	47	42,370
316,522	59,933	36,715	35,559	13,914	3,426	6,696	8,019	5,452	7,368	1,529	1,424	387	913	1,233,951	88,483	1,322,434
123,923	51,935	34,011	28,719	12,808	3,457	6,590	-	1,652	11,795	1,417	1,248	357	899	716,532	(716,532)	-
\$ 1,087,970	\$ 455,494	\$ 298,291	\$ 251,881	\$ 109,655	\$ 33,344	\$ 57,795	\$ 8,019	\$ 14,487	\$ 103,447	\$ 12,428	\$ 10,779	\$ 3,061	\$ 7,881	\$ 6,297,808	\$ -	\$ 6,297,808

*See independent auditor's report.*