

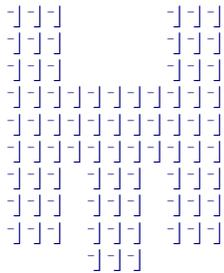
DRUG ABUSE TREATMENT ASSOCIATION, INC.

**REPORT ON AUDIT OF
FINANCIAL STATEMENTS**

**For the Year Ended
June 30, 2016
(with comparable totals for 2015)**

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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, 2016, 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, 2016, 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 January 13, 2017, 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 and state financial assistance, 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, 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. 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, 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.

Report on Summarized Comparative Information

We have previously audited the Drug Abuse Treatment Association, Inc.'s June 30, 2015 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated January 6, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Holyfield + Thomas, LLC

West Palm Beach, Florida
January 13, 2017

DRUG ABUSE TREATMENT ASSOCIATION, INC.

**STATEMENT OF
FINANCIAL POSITION**

As of June 30, 2016

(with comparable totals for 2015)

ASSETS	<u>2016</u>	<u>2015</u>
Cash and cash equivalents	\$ 765,908	\$ 808,558
Certificates of deposit	1,714,563	1,706,185
Grants and other receivables	787,569	615,578
United Way allocation receivable	162,000	147,000
Prepaid expenses	82,972	80,540
Other assets	9,965	4,806
Property and equipment, net	<u>378,853</u>	<u>336,854</u>
Total assets	<u><u>\$ 3,901,830</u></u>	<u><u>\$ 3,699,521</u></u>
 LIABILITIES AND NET ASSETS		
Accounts payable	\$ 66,693	\$ 65,565
Accrued expenses	3,097	6,912
Pension payable	342,320	304,479
Paid time off payable	158,692	143,960
Accrued wages	<u>94,426</u>	<u>188,445</u>
Total liabilities	<u>665,228</u>	<u>709,361</u>
Net assets:		
Unrestricted:		
Property and equipment	378,853	336,854
Designated for capital improvements	534,177	626,575
Other unrestricted	<u>2,161,572</u>	<u>1,879,731</u>
Total unrestricted net assets	3,074,602	2,843,160
Temporarily restricted	<u>162,000</u>	<u>147,000</u>
Total net assets	<u>3,236,602</u>	<u>2,990,160</u>
Total liabilities and net assets	<u><u>\$ 3,901,830</u></u>	<u><u>\$ 3,699,521</u></u>

See accompanying notes to financial statements.

DRUG ABUSE TREATMENT ASSOCIATION, INC.

**STATEMENT OF
ACTIVITIES**

For the Year Ended June 30, 2016

(with comparable totals for 2015)

	Unrestricted	Temporarily Restricted	2016 Totals	2015 Totals
Revenues and support:				
Government grants and contracts	\$ -	\$ 5,559,578	\$ 5,559,578	\$ 4,684,291
Teachers and school program	-	130,001	130,001	122,567
Other grants and contracts	-	24,332	24,332	2,955
Contributed use of facilities	-	255,200	255,200	263,699
Program service fees	181,546	-	181,546	183,819
Contributions-direct	20,420	-	20,420	3,053
United Way allocation	101,079	162,000	263,079	247,533
Interest income	9,087	-	9,087	10,487
	<u>312,132</u>	<u>6,131,111</u>	<u>6,443,243</u>	<u>5,518,404</u>
Net assets released from restrictions	<u>6,116,111</u>	<u>(6,116,111)</u>	<u>-</u>	<u>-</u>
	<u>6,428,243</u>	<u>15,000</u>	<u>6,443,243</u>	<u>5,518,404</u>
Expenses:				
Program services:				
Residential	2,048,902	-	2,048,902	1,971,471
Outpatient	720,473	-	720,473	507,988
TASC	225,050	-	225,050	217,148
On site	397,176	-	397,176	589,651
Outreach	1,120,573	-	1,120,573	773,131
Prevention	880,511	-	880,511	646,000
Medical services	39,732	-	39,732	24,853
Clinical supervision	4,619	-	4,619	3,429
Incidentals	6,884	-	6,884	3,393
Aftercare	97,062	-	97,062	96,395
	<u>5,540,982</u>	<u>-</u>	<u>5,540,982</u>	<u>4,833,459</u>
Supporting services:				
Administrative and general	654,819	-	654,819	576,047
	<u>6,195,801</u>	<u>-</u>	<u>6,195,801</u>	<u>5,409,506</u>
Loss on disposal of assets	1,000	-	1,000	-
Change in net assets	231,442	15,000	246,442	108,898
Net assets, beginning of year	<u>2,843,160</u>	<u>147,000</u>	<u>2,990,160</u>	<u>2,881,262</u>
Net assets, end of year	<u>\$ 3,074,602</u>	<u>\$ 162,000</u>	<u>\$ 3,236,602</u>	<u>\$ 2,990,160</u>

See accompanying notes to financial statements.

DRUG ABUSE TREATMENT ASSOCIATION, INC.

**STATEMENT OF
CASH FLOWS**

For the Year Ended June 30, 2016

(with comparable totals for 2015)

	<u>2016</u>	<u>2015</u>
Cash flows from operating activities:		
Cash received from government grants and contracts	\$ 5,411,919	\$ 4,600,563
Cash received from program fees	181,546	183,819
Cash received from contributions and support	268,499	232,586
Cash paid to suppliers and employees	(5,807,491)	(4,857,832)
Interest income	9,087	10,106
Net cash provided by operating activities	<u>63,560</u>	<u>169,242</u>
Cash flows from investing activities:		
Purchase of certificates of deposit	(8,378)	(158,170)
Purchase of property and equipment	(97,832)	(49,148)
Net cash used in investing activities	<u>(106,210)</u>	<u>(207,318)</u>
Net change in cash and cash equivalents	(42,650)	(38,076)
Cash and cash equivalents, beginning of year	808,558	846,634
Cash and cash equivalents, end of year	<u>\$ 765,908</u>	<u>\$ 808,558</u>
Reconciliation of change in net assets to net cash provided by operating activities:		
Change in net assets	\$ 246,442	\$ 108,898
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	55,834	59,783
(Increase) decrease in certain assets:		
Grants and other receivables	(171,991)	(86,683)
United Way allocation receivable	(15,000)	(18,000)
Prepaid expenses	(2,432)	(7,942)
Other assets	(5,159)	(2,402)
Increase (decrease) in certain liabilities:		
Accounts payable	1,127	(10,968)
Accrued expenses	(3,815)	1,783
Pension payable	37,841	90,680
Paid time off payable	14,732	(12,409)
Accrued wages	(94,019)	46,502
Net cash provided by operating activities	<u>\$ 63,560</u>	<u>\$ 169,242</u>

See accompanying notes to financial statements.

DRUG ABUSE TREATMENT ASSOCIATION, INC.

For the Year Ended June 30, 2016

	Program Services					
	SAMH Contracts					
	Residential	Outpatient	TASC	On site	Outreach	Prevention
Personnel expenses:						
Salaries and wages	\$ 1,034,923	\$ 495,530	\$ 160,074	\$ 269,953	\$ 746,269	\$ 590,665
Fringe benefits	310,072	100,940	45,814	75,430	212,693	156,525
Total personnel expenses	1,344,995	596,470	205,888	345,383	958,962	747,190
Operating expenses:						
Building and occupancy	204,072	44,306	652	34,509	98,709	81,271
Professional fees	25,515	7,686	2,177	2,188	7,272	5,016
Donated services	130,001	-	-	-	-	-
Travel	19,672	9,795	3,699	3,156	16,099	7,734
Equipment costs	18,317	6,085	520	291	1,365	508
Food costs	126,811	-	-	-	-	-
Medical/pharmacy	81	190	-	-	1,346	-
Depreciation - State	590	600	-	465	1,047	-
Insurance	46,340	4,370	537	3,047	8,402	13,788
Operating supplies and expenses	86,471	46,364	11,577	8,137	27,371	25,004
Depreciation expense	46,037	4,607	-	-	-	-
Total operating expenses	703,907	124,003	19,162	51,793	161,611	133,321
Supporting services	-	-	-	-	-	-
Total expenses	\$ 2,048,902	\$ 720,473	\$ 225,050	\$ 397,176	\$ 1,120,573	\$ 880,511

See accompanying notes to financial statements.

**STATEMENT OF
FUNCTIONAL EXPENSES**

(with comparable totals for 2015)

Program Services				Total Program Services	Administrative and General	2016 Total	2015 Total
SAMH Contracts							
Medical Services	Clinical Supervision	Incidentals	Aftercare				
\$ 11,044	\$ 3,186	\$ -	\$ 60,293	\$ 3,371,937	\$ 448,703	\$ 3,820,640	\$ 3,238,224
3,107	570	-	20,186	925,337	129,502	1,054,839	922,308
14,151	3,756	-	80,479	4,297,274	578,205	4,875,479	4,160,532
1,133	423	-	3,718	468,793	28,770	497,563	465,396
18,404	55	-	1,738	70,051	3,202	73,253	71,343
-	-	-	-	130,001	-	130,001	122,067
495	38	-	4,554	65,242	11,959	77,201	60,991
9	31	-	131	27,257	932	28,189	22,926
-	-	-	-	126,811	-	126,811	134,581
-	-	-	-	1,617	-	1,617	1,170
-	-	-	-	2,702	-	2,702	869
1,560	30	-	960	79,034	600	79,634	71,939
3,980	280	6,884	5,482	221,550	28,669	250,219	238,778
-	6	-	-	50,650	2,482	53,132	58,914
25,581	863	6,884	16,583	1,243,708	76,614	1,320,322	1,248,974
-	-	-	-				
\$ 39,732	\$ 4,619	\$ 6,884	\$ 97,062	\$ 5,540,982	\$ 654,819	\$ 6,195,801	\$ 5,409,506

See accompanying notes to financial statements.

For the Year Ended June 30, 2016

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, 2016, 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, 2016

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, 2015, 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, 2016 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, 2016

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, 2016.

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, 2016 was \$13,148. Advertising costs are included in operating supplies and expenses in the Statement of Functional Expenses.

For the Year Ended June 30, 2016

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, 2016, prepaid insurance totaled \$77,067.

3. Property and Equipment

Property and equipment consisted of the following as of June 30, 2016:

Buildings	\$ 608,575
Leasehold improvements	202,417
Furniture equipment	<u>528,565</u>
	1,339,557
Less accumulated depreciation	<u>960,704</u>
Property and equipment, net	<u>\$ 378,853</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. Designated Net Assets

The Board of Directors designated \$534,177 of the net assets balance as June 30, 2016 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, 2016 consisted of the unconditional allocation receivable from United Way. DATA's allocation receivable as of June 30, 2016 amounted to \$162,000 and is restricted for the residential facility Kelly Center.

For the Year Ended June 30, 2016

6. Temporarily Restricted Net Assets, continued

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, 2016, 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	\$ 2,010,976
SAMH contracts, federal government portion	<u>3,112,432</u>
Total SAMH contracts	5,123,408
Local government grants	302,485
Federal grants and contracts	<u>133,685</u>
Total government contracts and grants	5,559,578
Various direct contributions –	
Other grants and contracts	24,332
United Way contributions	147,000
Teachers and school programs in-kind	130,001
Contributed use of facilities in-kind	<u>255,200</u>
Total program restrictions satisfied	<u>\$ 6,116,111</u>

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 2016.

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, 2017, 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, 2016

7. 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.

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, 2016 are:

St. Lucie County	\$ 35,000
Palm Beach County	<u>135,000</u>
Total prevention and other treatment facility lease expense	<u>\$ 170,000</u>

Combined residential and prevention facilities rent expense for the years ended June 30, 2016 is summarized as follows:

Residential facility, Kelly Center	\$ 13,200
Residential facility, Hayslip	72,000
Prevention and other treatment facilities	<u>170,000</u>
Total residential, prevention and other treatment facility lease expense	<u>\$ 255,200</u>

8. Teachers and Schools Program

The School Boards of Palm Beach County and St. Lucie County provide educational personnel, curriculum materials, and appropriate psycho-educational evaluations for adolescents who participate in residential substance abuse treatment programs and the day treatment program, and who are eligible for Alternative Education and/or other Exceptional Student Education programs. For the year ended June 30, 2016, 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 \$130,001. 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, 2016, school nutrition reimbursements amounted to \$65,296, and are included in government grants and contracts revenue.

For the Year Ended June 30, 2016

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, 2016. 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. Subsequent to June 30, 2016, but prior to the issuance of these financial statements, DATA obtained a multi-year contract with the Southeast Florida Behavioral Health Network, Inc. that 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, 2016, DATA had \$306,336 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 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, 2016 amounted to approximately \$342,320, which remained unpaid at year end. This amount was calculated at 15% of the last twelve months of salary for each eligible employee and is included in fringe benefit expenses in the Statement of Functional Expenses.

12. Commitments

DATA is committed under certain building and office space leases extending to June 2017, subject to certain renewal options. For the year ended June 30, 2016, rent expense, exclusive of in-kind for office space, totaled \$112,811, which is included in building and occupancy expense in the Statement of Functional Expenses.

Minimum expected future rental payments are as follows:

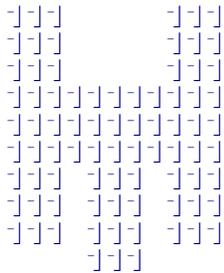
Year ending June 30,

2017

\$ 57,545

13. Subsequent Events

DATA's management has evaluated subsequent events through January 13, 2017, 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, 2016, 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 January 13, 2017.

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

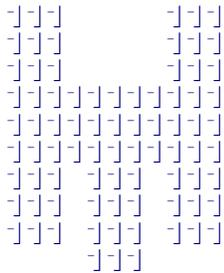
As part of obtaining reasonable assurance about whether Drug Abuse Treatment Association, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could 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
January 13, 2017



Holyfield & Thomas, LLC

Certified Public Accountants & Advisors

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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 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 and State Project

We have audited Drug Abuse Treatment Association, Inc.’s compliance with the types of compliance requirements described in the *OMB 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, 2016. 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 of federal statutes, regulations, and the terms and conditions of its federal awards 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 and state projects 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) and *Chapter 10.650, Rules of the Auditor General; State of Florida*. Those standards and the Uniform Guidance 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 and State Project

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, 2016.

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 the Uniform Guidance *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 the Uniform Guidance 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
January 13, 2017

For the Year Ended June 30, 2016

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 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:	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
State Grantor	Southeast Florida Behavioral Health Network, Inc.
CSFA Number	60.115
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:	\$ 750,000
Auditee qualified as a low-risk auditee?	Yes

For the Year Ended June 30, 2016

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, 2016, 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, 2015, 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, 2015, 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, 2016

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 100S5	\$ 1,798,102 1,254,562 -
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>3,112,432</u>
U.S. Department of Agriculture Passed through from State of Florida, Department of Agriculture and Consumer Services:		
National School Lunch Program School Breakfast Program	10.555 10.553	41,714 <u>23,582</u>
Total Department of Agriculture		<u>65,296</u>
U.S. Department of Justice Passed through from Palm Beach County, Criminal Justice Commission:		
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.585	9,281
Passed through from Palm Beach County, School Board:		
National Institute of Justice	2014-CK-BX-0018	<u>59,108</u>
Total Department of Justice		<u>68,389</u>
Total expenditures of federal awards		<u>\$ 3,246,117</u>

See independent auditor's report.

For the Year Ended June 30, 2016

<u>State Grantor State Project Title</u>	<u>CSFA Number / Award Number</u>	<u>State Expenditures</u>
Southeast Florida Behavioral Health Network, Inc. (SFBHN):		
Substance Abuse Treatment and Aftercare	60.115	
Services for Children	LDC07-C15	\$ 1,286,766
	LDC07-C19	<u>724,210</u>
 Total Southeast Florida Behavioral Health Network, Inc.		 <u>2,010,976</u>
 Total expenditures of state financial assistance		 <u><u>\$ 2,010,976</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 Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), 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, 2016

Total expenditures	\$ 6,195,801
Less:	
Other State and Federal funds	(3,246,117)
Non-Match SAMH funds	-
Unallowable costs	-
	<hr/>
Total allowable expenditures	2,949,684
	<hr/> 75%
Maximum available earnings	2,212,263
State funds received from Southeast Florida Behavioral Health Network, Inc.	<hr/> 2,010,976
Excess of maximum available earnings over State funds received	<hr/> <u>\$ 201,287</u>

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, 2016

State Designated SAMH Covered Center											
Circuit 15											
Adolescent										Adult	
Residential Level 2	Outpatient	On site	Outreach	Prevention	Medical Services	Clinical Supervision	Incidentals	Aftercare	Outpatient	Outreach	
Government funding:											
State funding	\$ 861,178	\$ 144,153	\$ 370,735	\$ 852,218	\$ 671,439	\$ 19,616	\$ 3,124	\$ 1,905	\$ 9,392	\$ 78,191	\$ 174,459
Local government	151,138	12,117	134,863	-	-	2,125	-	-	2,242	-	-
Federal grants and contracts	37,352	9,281	-	-	-	-	-	-	-	-	-
In-kind from local government only	13,200	-	23,625	48,675	45,000	-	-	-	-	-	2,700
Total government funding	1,062,868	165,551	529,223	900,893	716,439	21,741	3,124	1,905	11,634	78,191	177,159
All other revenues:											
Medicaid, first and third party fees	43,595	41,958	-	-	-	-	-	-	-	10,424	-
Contributions and donations	166,250	4,250	1	4,860	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-	-
Other grants and contracts	24,332.00	-	-	-	-	-	-	-	-	-	-
In-kind	78,477	-	-	-	-	-	-	-	-	-	-
Total all other revenues	312,654	46,208	1	4,860	-	-	-	-	-	10,424	-
Total funding sources and revenues	\$ 1,375,522	\$ 211,759	\$ 529,224	\$ 905,753	\$ 716,439	\$ 21,741	\$ 3,124	\$ 1,905	\$ 11,634	\$ 88,615	\$ 177,159

See independent auditor's report.

**SCHEDULE OF
ACTUAL FUNDING SOURCES AND REVENUES**

State Designated SAMH Covered Center													Total Designated SAMH Cost Center	Supporting Services	Total
Circuit 19															
Adolescent										Adult					
Residential Level 2	Outpatient	Incidentals	Clinical Supervision	Outreach	On site	TASC	Prevention	Medical Services	Aftercare	Outpatient	TASC	Outreach			
\$707,055	\$177,136	\$ 4,979	\$ -	\$169,607	\$ 85,933	\$244,721	\$437,298	\$ 2,276	\$ 64,366	\$ 79,848	\$ 21,748	\$ 1,140	\$ 5,182,517	\$ -	\$ 5,182,517
-	-	-	-	-	-	-	-	-	-	-	-	-	302,485	-	302,485
27,943	-	-	-	-	-	-	-	-	-	-	-	-	74,576	-	74,576
72,000	-	-	-	10,425	4,500	-	35,000	-	-	-	-	75	255,200	-	255,200
806,998	177,136	4,979	-	180,032	90,433	244,721	472,298	2,276	64,366	79,848	21,748	1,215	5,814,778	-	5,814,778
34,000	38,004	-	-	-	-	-	-	-	-	13,565	-	-	181,546	-	181,546
86,108	14,950	-	-	-	-	-	-	-	-	-	-	-	276,419	7,080	283,499
-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,087	9,087
-	-	-	-	-	-	-	-	-	-	-	-	-	24,332	-	24,332
51,524	-	-	-	-	-	-	-	-	-	-	-	-	130,001	-	130,001
171,632	52,954	-	-	-	-	-	-	-	-	13,565	-	-	612,298	16,167	628,465
\$978,630	\$230,090	\$ 4,979	\$ -	\$180,032	\$ 90,433	\$244,721	\$472,298	\$ 2,276	\$ 64,366	\$ 93,413	\$ 21,748	\$ 1,215	\$ 6,427,076	\$ 16,167	\$ 6,443,243

See independent auditor's report.

DRUG ABUSE TREATMENT ASSOCIATION, INC.

For the Year Ended June 30, 2016

	State Designated SAMH Covered Center										
	Circuit 15										
	Adolescent				Adolescent				Adult		
Residential Level 2	Outpatient	On site	Outreach	Prevention	Medical services	Clinical Supervision	Incidentals	Aftercare	Outpatient	Outreach	
Personnel expenses:											
Salaries and wages	\$ 577,270	\$ 202,538	\$ 238,324	\$ 570,065	\$ 328,540	\$ 6,526	\$ 3,186	\$ -	\$ 23,999	\$ 67,693	\$ 102,400
Fringe benefits	167,858	38,593	70,204	170,777	88,810	1,679	570	-	5,399	12,109	29,724
Total personnel expenses	745,128	241,131	308,528	740,842	417,350	8,205	3,756	-	29,398	79,802	132,124
Operating expenses:											
Building and occupancy	87,962	25,859	30,009	74,165	45,070	975	423	-	3,580	8,996	14,044
Contract expenses	-	-	-	-	-	-	-	-	-	-	-
Professional fees	13,294	3,383	2,183	5,854	1,459	15,994	55	-	869	1,176	1,418
Donated services	78,477	-	-	-	-	-	-	-	-	-	-
Travel	11,736	2,305	2,803	10,772	3,863	302	38	-	504	802	4,501
Equipment costs	9,527	1,885	291	1,008	495	3	31	-	125	655	357
Food costs	70,726	-	-	-	-	-	-	-	-	-	-
Medical/pharmacy	58	113	-	765	-	-	-	-	-	-	581
Depreciation - State	-	-	238	491	-	-	-	-	-	-	27
Insurance	27,815	1,832	2,834	6,723	5,088	780	30	-	480	638	1,181
Operating supplies and expenses	47,763	16,984	7,379	20,312	13,955	1,845	280	1,905	2,844	5,947	5,346
Depreciation expense	30,348	373	-	-	-	-	6	-	-	130	-
Total operating expenses	377,706	52,734	45,737	120,090	69,930	19,899	863	1,905	8,402	18,344	27,455
Supporting services	132,399	33,809	42,088	102,282	57,890	3,339	-	-	4,491	11,660	18,959
Total expenses	\$ 1,255,233	\$ 327,674	\$ 396,353	\$ 963,214	\$ 545,170	\$ 31,443	\$ 4,619	\$ 1,905	\$ 42,291	\$ 109,806	\$ 178,538

See independent auditor's report.

**SCHEDULE OF
ACTUAL EXPENSES**

State Designated SAMH Covered Center												Total Designated SAMH Cost Center	Supporting Services	Total
Circuit 19														
Adolescent						Adult								
Residential Level 2	Outpatient	Incidentals	On site	Outreach	TASC	Prevention	Medical services	Aftercare	Outpatient	TASC	Outreach			
\$ 457,653	\$ 157,034	\$ -	\$ 31,629	\$ 73,276	\$ 146,948	\$ 262,125	\$ 4,518	\$ 36,294	\$ 68,265	\$ 13,126	\$ 528	\$ 3,371,937	\$ 448,703	\$ 3,820,640
142,214	35,016	-	5,226	12,105	42,058	67,715	1,428	14,787	15,222	3,756	87	925,337	129,502	1,054,839
599,867	192,050	-	36,855	85,381	189,006	329,840	5,946	51,081	83,487	16,882	615	4,297,274	578,205	4,875,479
116,110	6,587	-	4,500	10,425	599	36,201	158	138	2,864	53	75	468,793	28,770	497,563
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,221	2,149	-	5	-	1,998	3,557	2,410	869	978	179	-	70,051	3,202	73,253
51,524	-	-	-	-	-	-	-	-	-	-	-	130,001	-	130,001
7,936	4,661	-	353	820	3,396	3,871	193	4,050	2,027	303	6	65,242	11,959	77,201
8,790	2,471	-	-	-	477	13	6	6	1,074	43	-	27,257	932	28,189
56,085	-	-	-	-	-	-	-	-	-	-	-	126,811	-	126,811
23	54	-	-	-	-	-	-	-	23	-	-	1,617	-	1,617
590	418	-	227	525	-	-	-	-	182	-	4	2,702	-	2,702
18,525	1,324	-	213	494	493	8,700	780	480	576	44	4	79,034	600	79,634
38,708	15,780	4,979	758	1,701	10,628	11,049	2,135	2,638	7,653	949	12	221,550	28,669	250,219
15,689	2,861	-	-	-	-	-	-	-	1,243	-	-	50,650	2,482	53,132
326,201	36,305	4,979	6,056	13,965	17,591	63,391	5,682	8,181	16,620	1,571	101	1,243,708	76,614	1,320,322
110,020	27,129	-	5,098	11,803	24,544	46,717	1,381	7,040	11,893	2,192	85	654,819	(654,819)	-
\$ 1,036,088	\$ 255,484	\$ 4,979	\$ 48,009	\$ 111,149	\$ 231,141	\$ 439,948	\$ 13,009	\$ 66,302	\$ 112,000	\$ 20,645	\$ 801	\$ 6,195,801	\$ -	\$ 6,195,801

See independent auditor's report.