

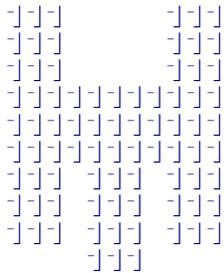
**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**REPORT ON AUDIT OF  
FINANCIAL STATEMENTS**

**For the Year Ended  
June 30, 2021  
(with comparable totals for 2020)**

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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, 2021, 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, 2021, 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 December 31, 2021, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Drug Abuse Treatment Association, Inc.'s 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, the schedules of 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 2020 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated December 29, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Holyfield & Thomas, LLC*

West Palm Beach, Florida  
December 31, 2021

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**STATEMENT OF  
FINANCIAL POSITION**

*As of June 30, 2021*

*(with comparable totals for 2020)*

ASSETS	Without Donor Restrictions	With Donor Restrictions	2021	2020
Current assets:				
Cash and cash equivalents	\$ 3,975,802	\$ -	\$ 3,975,802	\$ 2,793,682
Certificates of deposit	-	-	-	252,023
Grants and other receivables	916,711	-	916,711	867,002
United Way allocation receivable	-	184,000	184,000	176,130
Prepaid expenses	162,721	-	162,721	98,740
Deposits	50,000	-	50,000	-
Other assets	1,492	-	1,492	2,410
Total current assets	5,106,726	184,000	5,290,726	4,189,987
Property and equipment, net	351,846	-	351,846	384,535
Total assets	<u>\$ 5,458,572</u>	<u>\$ 184,000</u>	<u>\$ 5,642,572</u>	<u>\$ 4,574,522</u>
LIABILITIES AND NET ASSETS				
Current liabilities:				
Accounts payable	\$ 156,091	\$ -	\$ 156,091	\$ 103,909
Accrued expenses	16,901	-	16,901	1,928
Pension payable	499,637	-	499,637	444,613
Paid time off payable	193,499	-	193,499	198,712
Accrued wages	153,443	-	153,443	128,626
Current portion of loan payable	91,414	-	91,414	-
Total current liabilities	1,110,985	-	1,110,985	877,788
Loan payable	843,618	-	843,618	-
Total liabilities	<u>1,954,603</u>	<u>-</u>	<u>1,954,603</u>	<u>877,788</u>
Net assets:				
Without donor restrictions:				
Designated for property and equipment	351,846	-	351,846	384,535
Designated for capital improvements	492,274	-	492,274	492,274
Undesignated	2,659,849	-	2,659,849	2,643,795
Total without donor restrictions	3,503,969	-	3,503,969	3,520,604
With donor restrictions	-	184,000	184,000	176,130
Total net assets	<u>3,503,969</u>	<u>184,000</u>	<u>3,687,969</u>	<u>3,696,734</u>
Total liabilities and net assets	<u>\$ 5,458,572</u>	<u>\$ 184,000</u>	<u>\$ 5,642,572</u>	<u>\$ 4,574,522</u>

*See accompanying notes to financial statements.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

**STATEMENT OF  
ACTIVITIES**

*For the Year Ended June 30, 2021*

*(with comparable totals for 2020)*

	Without Donor Restrictions	With Donor Restrictions	2021 Totals	2020 Totals
Revenues and support:				
Government grants and contracts	\$ -	\$ 6,841,717	\$ 6,841,717	\$ 6,598,151
Teachers and school program	-	134,392	134,392	97,592
Contributed use of facilities	-	341,319	341,319	288,870
Program service fees	145,664	-	145,664	148,867
Contributions-direct	1,234	-	1,234	14,345
United Way allocation	89,088	184,000	273,088	268,463
Interest income	1,395	-	1,395	34,189
Total revenues and support	237,381	7,501,428	7,738,809	7,450,477
Net assets released from restrictions	7,493,558	(7,493,558)	-	-
	7,730,939	7,870	7,738,809	7,450,477
Expenses:				
Program services:				
Residential	2,435,005	-	2,435,005	2,342,555
Outpatient	669,549	-	669,549	634,354
TASC	509,356	-	509,356	564,721
On site	511,022	-	511,022	472,796
Outreach	731,263	-	731,263	776,355
Prevention	1,038,200	-	1,038,200	1,026,373
Medical services	32,116	-	32,116	14,197
Care coordination	40,000	-	40,000	-
Incidentals	3,392	-	3,392	7,645
Behavioral Health (Non-SAMH)	895,080	-	895,080	737,942
Total program services	6,864,983	-	6,864,983	6,576,938
Supporting services:				
Administrative and general	882,591	-	882,591	844,255
Total expenses	7,747,574	-	7,747,574	7,421,193
Change in net assets	(16,635)	7,870	(8,765)	29,284
Net assets, beginning of year	3,520,604	176,130	3,696,734	3,667,450
Net assets, end of year	<u>\$ 3,503,969</u>	<u>\$ 184,000</u>	<u>\$ 3,687,969</u>	<u>\$ 3,696,734</u>

*See accompanying notes to financial statements.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**
**STATEMENT OF  
CASH FLOWS**
***For the Year Ended June 30, 2021***
***(with comparable totals for 2020)***

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash received from government grants and contracts	\$ 6,792,008	\$ 6,479,180
Cash received from program fees	145,664	148,867
Cash received from contributions and support	266,452	282,808
Cash paid to suppliers and employees	(7,190,395)	(6,952,044)
Interest income	1,395	34,189
Net cash provided by (used in) operating activities	<u>15,124</u>	<u>(7,000)</u>
Cash flows from investing activities:		
Proceeds from certificates of deposit	252,023	600,508
Purchase of property and equipment	<u>(20,059)</u>	<u>(24,340)</u>
Net cash provided by investing activities	<u>231,964</u>	<u>576,168</u>
Cash flows from financing activities:		
Proceeds from loan payable	<u>935,032</u>	<u>-</u>
Net cash provided by financing activities	<u>935,032</u>	<u>-</u>
Net change in cash and cash equivalents	1,182,120	569,168
Cash and cash equivalents, beginning of year	<u>2,793,682</u>	<u>2,224,514</u>
Cash and cash equivalents, end of year	<u><u>\$ 3,975,802</u></u>	<u><u>\$ 2,793,682</u></u>
Reconciliation of change in net assets to net cash provided by (used in) operating activities:		
Change in net assets	\$ (8,765)	\$ 29,284
Adjustment to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	52,748	60,176
(Increase) decrease in certain assets:		
Grants and other receivables	(49,709)	(118,971)
United Way allocation receivable	(7,870)	-
Prepaid expenses	(63,981)	9,316
Other assets	(49,082)	3,350
Increase (decrease) in certain liabilities:		
Accounts payable	52,182	23,755
Accrued expenses	14,973	410
Pension payable	55,024	(367)
Paid time off payable	(5,213)	29,132
Accrued wages	<u>24,817</u>	<u>(43,085)</u>
Net cash provided by (used in) operating activities	<u><u>\$ 15,124</u></u>	<u><u>\$ (7,000)</u></u>

*See accompanying notes to financial statements.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

***For the Year Ended June 30, 2021***

	Program Services					
	SAMH Contracts					
	Residential	Outpatient	TASC	On site	Outreach	Prevention
Personnel expenses:						
Salaries and wages	\$ 1,316,608	\$ 406,269	\$ 324,654	\$ 385,392	\$ 472,506	\$ 727,003
Fringe benefits	407,415	145,445	93,867	76,869	152,170	166,074
Total personnel expenses	1,724,023	551,714	418,521	462,261	624,676	893,077
Operating expenses:						
Building and occupancy	204,872	36,196	32,201	30,704	66,058	101,261
Professional fees	19,220	15,154	9,319	3,332	7,580	10,874
Donated services	134,392	-	-	-	-	-
Travel	23,117	1,366	5,822	1,123	2,533	7,433
Equipment costs	15,279	4,532	60	308	601	540
Food costs	121,959	124	112	80	194	310
Medical/pharmacy	2,151	-	165	-	-	-
Depreciation - State	9,512	-	3,978	-	-	-
Insurance	45,648	9,950	4,151	4,299	8,984	6,241
Interest	-	-	-	-	-	-
Operating supplies and expenses	100,002	46,579	34,939	8,915	20,637	18,464
Depreciation expense	34,830	3,934	88	-	-	-
Total operating expenses	710,982	117,835	90,835	48,761	106,587	145,123
Supporting services	-	-	-	-	-	-
Total expenses	\$ 2,435,005	\$ 669,549	\$ 509,356	\$ 511,022	\$ 731,263	\$ 1,038,200

*See accompanying notes to financial statements.*

**STATEMENT OF  
FUNCTIONAL EXPENSES**

*(with comparable totals for 2020)*

Program Services									
SAMH Contracts				PBC		Total	Administrative and General	2021 Total	2020 Total
Medical Services	Care Coordination	Incidentals	Total SAMH	School Distr. Behavioral	Program Services				
\$ 13,899	\$ 36,776	\$ -	\$ 3,683,107	\$ 636,420	\$ 4,319,527	\$ 574,921	\$ 4,894,448	\$ 4,725,586	
2,931	3,224	-	1,047,995	177,095	1,225,090	164,254	1,389,344	1,296,429	
16,830	40,000	-	4,731,102	813,515	5,544,617	739,175	6,283,792	6,022,015	
321	-	-	471,613	69,038	540,651	60,095	600,746	556,718	
2,034	-	-	67,513	3,011	70,524	19,161	89,685	84,062	
-	-	-	134,392	-	134,392	-	134,392	97,592	
490	-	-	41,884	378	42,262	10,158	52,420	63,624	
-	-	-	21,320	-	21,320	379	21,699	20,528	
50	-	-	122,829	-	122,829	100	122,929	154,274	
9,029	-	-	11,345	-	11,345	-	11,345	3,022	
-	-	-	13,490	-	13,490	-	13,490	18,318	
1,806	-	-	81,079	6,810	87,889	555	88,444	81,340	
-	-	-	-	-	-	8,131	8,131	-	
-	-	-	-	-	-	-	-	-	
1,556	-	3,392	234,484	2,328	236,812	44,431	281,243	277,842	
-	-	-	38,852	-	38,852	406	39,258	41,858	
15,286	-	3,392	1,238,801	81,565	1,320,366	143,416	1,463,782	1,399,178	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 32,116	\$ 40,000	\$ 3,392	\$ 5,969,903	\$ 895,080	\$ 6,864,983	\$ 882,591	\$ 7,747,574	\$ 7,421,193	

See accompanying notes to financial statements.

*For the Year Ended June 30, 2021*

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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 Financial Accounting Standards Board 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 two classes of net assets, described as follows:

Net Assets without Donor Restrictions: 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 net asset without donor restriction class.

Net Assets with Donor Restrictions: this classification includes those net assets whose use by DATA has been limited by donors to either a later period of time, after a specified date, or for a specified purpose. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

*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.

*Use of 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.

*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, 2020, from which the summarized information was derived.

*For the Year Ended June 30, 2021*

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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.

*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, 2021 was deemed unnecessary because the amounts are 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 (\$2,000 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.

*Revenue Recognition*

DATA receives various grants from federal, local, and private agencies for program and supporting services expenses. These grants are generally on a cost reimbursement basis, including recoverable overhead. 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.

*For the Year Ended June 30, 2021*

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

Contributions received, including unconditional promises, are reported 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 net assets with donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

DATA reports gifts of goods and equipment as support without donor restrictions 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 support with donor restrictions. 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, 2021.

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, 2021 was \$18,460. Advertising costs are included in operating supplies and expenses in the statement of functional expenses.

*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.

***For the Year Ended June 30, 2021***

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**1. Summary of Significant Accounting Policies, continued***Recently Adopted Accounting Pronouncements*

As of July 1, 2020, DATA adopted the provisions of FASB Accounting Standards Update (ASU) No. 2014-09, Revenues from Contracts with Customers (Topic 606), as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

Analysis of various provisions of this standard resulted in no significant changes in the way the Organization recognizes revenue, and therefore no changes to the previously issued audited financial statements were required on a retrospective basis. The presentation and disclosures of revenue have been enhanced in accordance with this standard.

*Recent Accounting Pronouncements*

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842). ASU 2016-02 replaces existing leasing rules with a comprehensive lease measurement and recognition standard and expanded disclosure requirements. ASU 2016-02 will require lessees to recognize most leases on their statement of financial position as liabilities, with corresponding “right-of-use” assets. The standard is effective for annual reporting periods beginning after December 15, 2021. Therefore, the standard will be effective for DATA’s fiscal year beginning July 1, 2022 and ending June 30, 2023. Management is currently evaluating the potential impacts on DATA’s financial statements.

**2. Liquidity and Availability of Resources**

Financial assets available for general expenditure within one year of the statement of financial position date that are without donor restrictions or other restrictions limiting their use comprise the following:

Cash and cash equivalents	\$ 3,975,802
Less cash designated for capital improvements	(492,274)
Grants and other receivables	916,711
United Way allocation receivable	<u>184,000</u>
Financial assets available to meet general expenditures over the next 12 months	<u>\$ 4,584,239</u>

DATA is substantially supported by government grants and other contracts without donor and with donor restrictions. Because a donor’s restriction requires resources to be used in a particular manner or in a future period, DATA must maintain sufficient resources to meet those responsibilities to its donors. Some of DATA’s net assets with donor restrictions are available for general expenditure within one year of June 30, 2021 because the restrictions on the net assets are expected to be met by conducting the normal program activities of DATA in the coming year. Accordingly, the related resources have been included in the quantitative information detailing the financial assets available to meet general expenditures within one year.

While the analysis above excludes cash designated for capital improvements, DATA could access these funds if circumstances justified such action. Additionally, part of the DATA’s liquidity management plan is to invest cash in excess of the monthly requirements into short-term investments such as certificates deposit and money market funds. If needed, these investments could be available to utilize as well.

For the Year Ended June 30, 2021**3. Prepaid Expenses**

Prepaid expenses consist primarily of unamortized portion of prepaid insurance, in addition to other prepaid items. As of June 30, 2021, prepaid insurance totaled \$140,954.

**4. Property and Equipment**

Property and equipment consisted of the following as of June 30, 2021:

Buildings	\$ 627,305
Leasehold improvements	318,765
Furniture and equipment	<u>558,957</u>
	1,505,027
(Less) accumulated depreciation	<u>(1,153,181)</u>
Property and equipment, net	<u>\$ 351,846</u>

Depreciation expense for the year ended June 30, 2021 was \$52,748.

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

DATA's employee fringe benefit package provides that paid time off will accrue at the rate of 3.96 hours per pay period for the first year of employment, 5.54 hours per pay period from 2 to 5 years of employment, 7.38 hours per pay period from 5 to 9 years of employment, and 9.23 hours per pay period for 10 or more 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.

**6. Designated Assets**

The Board of Directors designated \$492,274 of the net assets balance as June 30, 2021 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.

**7. Net Assets With Donor Restrictions**

Net assets with donor restrictions available for periods after June 30, 2021 consisted of the unconditional allocation receivable from United Way. DATA's allocation receivable as of June 30, 2021 amounted to \$184,000 and is restricted for the Kelly Center residential facility.

*For the Year Ended June 30, 2021*

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**7. Net Assets With Donor Restrictions, 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 net assets with donor restrictions does not necessarily represent the financial result of the programs for which the allocation is received.

During the year ended June 30, 2021, 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	\$ 5,770,447
State and local government grants	1,019,320
Federal grants and contracts	<u>51,950</u>
Total government contracts and grants	6,841,717
Various direct contributions –	
United Way contributions	176,130
Teachers and school programs in-kind	134,392
Contributed use of facilities in-kind	<u>341,319</u>
Total program restrictions satisfied	<u>\$ 7,493,558</u>

**8. 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 was made available at no cost to DATA under a lease agreement that provided for automatic three-year renewals through November 30, 2084 at DATA's option. The agreement provided 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 2021. As of September 29, 2020, the land owned by Jerome Golden Center was sold to Sunview Medical of New Jersey. In May 2021, DATA signed a contract with the new owner for a purchase price of \$500,000 for the Kelly Center real estate property located at 1041 45th Street, West Palm Beach, Florida. An initial deposit of \$50,000 is deposited into an escrow account until the closing date. As of the date of these financial statements, the closing has not taken place.

*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 were provided to DATA free of charge through June 30, 2021, as long as they were used for their intended purposes. DATA is currently negotiating a new lease agreement. 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, 2021*

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**8. 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 rent amounts for prevention and other treatment facilities for the year ended June 30, 2021 are:

St. Lucie County	\$ 80,153
Palm Beach County	<u>172,266</u>
Total prevention and other treatment facility lease expense	<u>\$ 252,419</u>

Combined residential and prevention facilities rent expense for the years ended June 30, 2021 is summarized as follows:

Residential facility, Kelly Center	\$ 13,200
Residential facility, Hayslip	72,000
Prevention and other treatment facilities	<u>252,419</u>
Total residential, prevention and other treatment facility lease expense	<u>\$ 341,319</u>

**9. 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, 2021, 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 \$134,392. 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.

**10. 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, 2021, school nutrition reimbursements amounted to \$51,950, and are included in government grants and contracts revenue.

***For the Year Ended June 30, 2021***

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**11. 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 75% of DATA's total revenues for the year ended June 30, 2021. Funding from other local, state and federal government sources accounted for an additional 14% 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, 2019 and expiring on June, 30, 2022.

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, 2021, DATA had approximately \$3,508,000 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.

**12. Retirement Plan**

DATA's retirement program historically included two (2) defined contribution plans: The first Plan is a 401(k) Plan created in October 2014 to receive employer discretionary contributions, and require that the participant be age 21 or older, have a minimum of 1,000 hours of service, and be employed as of the last day of the plan year. The second Plan was created under IRC Section 403(b), and was established to enable employee salary deferrals from participants immediately upon hire.

To reduce the administrative and compliance costs associated with operating two (2) plans, the Organization restated and merged its 401(k) Plan on January 1, 2021, with the 403(b) Plan, which the Board of Directors voted to terminate effective October 2, 2020. This restated 401(k) contains the same eligibility terms as before with respect to age and service requirements, and also provides for a 3% Safe Harbor Qualified Nonelective contribution, as well as a discretionary employer contribution. The discretionary portion amounted to a funding goal of 12% 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. The contributions for the year ending June 30, 2021 amounted to \$499,637, which remained unpaid at year end. This contribution is included in fringe benefit expenses in the statement of functional expenses.

**13. Commitments and Contingencies*****Loan Payable***

On August 21, 2020, DATA received a loan in the amount of \$935,032 under the Small Business Administration's (SBA) Paycheck Protection Program (PPP) with its bank as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act). The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of five years, and is unsecured and guaranteed by the U.S. SBA. Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if DATA fails to apply for forgiveness within 10 months after the covered period, then payment of principal and interest shall begin on that date. These amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program.

For the Year Ended June 30, 2021**13. Commitments and Contingencies, continued***Loan Payable, continued*

To the extent that all or part of the PPP Loan is not forgiven, DATA will be required to make principal and interest payments, at a rate of 1.0% per annum. The first monthly payment is due on January 11, 2022. Accrued interest for the year ended June 30, 2021 is \$8,131 and is included with accrued expenses in the statement of financial position.

Minimum expected future loan payments are as follows:

Year ending June 30,

2022	\$ 91,414
2023	184,205
2024	186,056
2025	187,925
2026	189,812
Thereafter	<u>95,620</u>
Total	<u>\$ 935,032</u>

*Operating Leases as Lessee*

DATA is committed under certain building and office space leases extending to May 2023, subject to certain renewal options. For the year ended June 30, 2021, rent expense, exclusive of in-kind for office space, totaled \$116,203, 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,

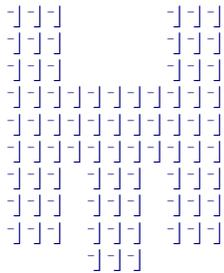
2022	\$ 70,800
2023	<u>66,700</u>
Total	<u>\$ 137,500</u>

*Compliance*

Financial awards from governmental entities, in the form of grants, are subject to audit by the various agencies. Such audits could result in claims against DATA for disallowed costs or noncompliance with grantor restrictions. Management does not believe that DATA owes any significant funds with respect to disallowed costs or noncompliance with grantor restrictions. Accordingly, no provision has been made for any liabilities that may arise from such audits.

**14. Subsequent Events**

DATA's management has evaluated subsequent events through December 31, 2021, the date on which the financial statements were available to be issued, and determined there were no further disclosures required to be presented 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, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 31, 2021.

### ***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) as a basis for designing 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***

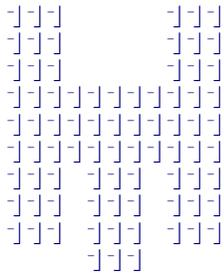
As part of obtaining reasonable assurance about whether Drug Abuse Treatment Association, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could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

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

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

*Holyfield & Thomas, LLC*

West Palm Beach, Florida  
December 31, 2021



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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, 2021. 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 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. 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, 2021.

## 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  
December 31, 2021

*For the Year Ended June 30, 2021*

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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 2 CFR section 200.516(a)?	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, 2021*

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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, 2021, 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, 2020, 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, 2021*

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	\$ 3,242,760 2,427,783
Temporary Assistance for Needy Families	93.558 LDC07-C15 LDC07-C19	42,432 <u>17,472</u>
Total Department of Health and Human Services		<u>5,730,447</u>
U.S. Department of Treasury Passed through from State of Florida, Southeast Florida Behavioral Health Network, Inc. (SFBHN):		
Coronavirus Relief Fund	21.019 LDC07-C15 LDC07-C19	20,000 <u>20,000</u>
Total Department of Treasury		<u>40,000</u>
U.S. Department of Agriculture Passed through from State of Florida, Department of Agriculture and Consumer Services:		
National School Lunch Program	10.555	49,997
Emergency Food Assistance Program (Admin Costs)	10.568	<u>1,953</u>
Total Department of Agriculture		<u>51,950</u>
Total expenditures of federal awards		<u>5,822,397</u>
Other state and local government grants and contracts		<u>1,019,320</u>
Total government grants and contracts		<u><u>\$ 6,841,717</u></u>

*See independent auditor's report.*

*For the Year Ended June 30, 2021*

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**1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Drug Abuse Treatment Association, Inc. under programs of the federal government for the year ended June 30, 2021. 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). Because the Schedule presents only a selected portion of the operations of Drug Abuse Treatment Association, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Drug Abuse Treatment Association, Inc.

**2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3. Indirect Cost Rate**

Drug Abuse Association, Inc. has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

*See independent auditor's report.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

***For the Year Ended June 30, 2021***

	State Designated SAMH Covered Center											State Designated		
	Circuit 15													
	Adolescent									Adult				Residential
	Residential Level 2	Prevention	On site	Outreach	Outpatient	TASC	Incidentals	Medical Services	Care Coordination	Outreach	Outpatient	TASC	On site	Level 2
Government funding:														
State funding	\$ 736,702	\$867,207	\$288,406	\$532,595	\$281,813	\$356,073	\$ 2,175	\$ 2,544	\$ 20,000	\$136,388	\$ 33,505	\$ 19,248	\$ 28,536	\$ 802,435
Local government	123,428	-	136,489	-	12,797	-	-	-	-	-	-	-	-	-
Federal grants and contracts	25,340	-	-	-	-	-	-	-	-	-	-	-	-	26,610
In-kind from local government only	13,200	51,614	12,445	25,755	-	11,955	-	-	-	4,413	-	539	1,033	72,000
Total government funding	898,670	918,821	437,340	558,350	294,610	368,028	2,175	2,544	20,000	140,801	33,505	19,787	29,569	901,045
All other revenues:														
Medicaid, first and third party fees	29,524	-	-	-	37,250	-	-	-	-	-	2,760	-	-	25,065
Contributions and donations	184,000	-	-	-	-	-	-	-	-	-	-	-	-	73,649
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other grants and contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-kind	67,196	-	-	-	-	-	-	-	-	-	-	-	-	67,196
Total all other revenues	280,720	-	-	-	37,250	-	-	-	-	-	2,760	-	-	165,910
Total funding sources and revenues	\$ 1,179,390	\$918,821	\$437,340	\$558,350	\$331,860	\$368,028	\$ 2,175	\$ 2,544	\$ 20,000	\$140,801	\$ 36,265	\$ 19,787	\$ 29,569	\$ 1,066,955

*See independent auditor's report.*

**SCHEDULE OF  
ACTUAL FUNDING SOURCES AND REVENUES**

Circuit 19												Total Designated SAMH Cost Center	Non-SAMH Cost Center	Supporting Services	Total
Adolescent								Adult							
Prevention	TASC	Outpatient	Outreach	On site	Incidentals	Medical Services	Care Coordination	Outpatient	TASC	Outreach	On site				
\$570,362	\$184,196	\$127,017	\$296,284	\$278,438	\$ 1,217	\$ 1,749	\$ 20,000	\$134,871	\$ 15,610	\$ 15,333	\$17,743	\$5,770,447	\$ -	\$ -	\$5,770,447
-	-	-	-	-	-	-	-	-	-	-	-	272,714	746,606	-	1,019,320
-	-	-	-	-	-	-	-	-	-	-	-	51,950	-	-	51,950
33,224	14,240	1,818	16,988	10,038	-	-	-	1,182	1,160	780	723	273,107	68,212	-	341,319
603,586	198,436	128,835	313,272	288,476	1,217	1,749	20,000	136,053	16,770	16,113	18,466	6,368,218	814,818	-	7,183,036
-	-	24,651	-	-	-	-	-	26,409	-	-	-	145,659	-	5	145,664
-	-	15,439	-	-	-	-	-	-	-	-	-	273,088	-	1,234	274,322
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,395	1,395
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	134,392	-	-	134,392
-	-	40,090	-	-	-	-	-	26,409	-	-	-	553,139	-	2,634	555,773
\$603,586	\$198,436	\$168,925	\$313,272	\$288,476	\$ 1,217	\$ 1,749	\$ 20,000	\$162,462	\$ 16,770	\$ 16,113	\$18,466	\$6,921,357	\$ 814,818	\$ 2,634	\$7,738,809

*See independent auditor's report.*

**DRUG ABUSE TREATMENT ASSOCIATION, INC.**

***For the Year Ended June 30, 2021***

State Designated SAMH Covered Center

	Circuit 15												
	Adolescent									Adult			
	Residential Level 2	Prevention	On site	Outreach	Outpatient	TASC	Medical services	Care Coordination	Incidentals	Outreach	Outpatient	TASC	On site
Personnel expenses:													
Salaries and wages	\$ 668,617	\$ 427,623	\$ 234,195	\$ 195,358	\$ 157,299	\$ 121,875	\$ 6,183	\$ 18,388	\$ -	\$ 59,035	\$ 23,054	\$ 6,201	\$ 19,101
Fringe benefits	199,777	99,991	40,792	84,335	62,669	41,770	1,048	1,612	-	13,839	9,184	1,888	3,369
Total personnel expenses	868,394	527,614	274,987	279,693	219,968	163,645	7,231	20,000	-	72,874	32,238	8,089	22,470
Operating expenses:													
Building and occupancy	72,450	59,050	18,325	38,415	7,562	12,546	-	-	-	9,875	1,108	566	1,618
Professional fees	9,316	5,640	2,818	5,870	6,787	3,906	1,017	-	-	1,259	995	177	241
Donated services	67,196	-	-	-	-	-	-	-	-	-	-	-	-
Travel	12,267	3,632	819	1,716	456	2,707	250	-	-	434	67	124	72
Equipment costs	7,566	540	255	517	1,053	57	-	-	-	30	155	3	20
Food costs	62,674	124	65	136	54	48	25	-	-	42	8	2	5
Medical/pharmacy	1,255	-	-	-	-	158	4,401	-	-	-	-	7	-
Depreciation - State	9,259	-	-	-	-	1,945	-	-	-	-	-	-	-
Insurance	23,389	4,038	3,454	7,107	4,339	1,988	903	-	-	941	636	90	278
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating supplies and expenses	48,395	11,081	7,169	15,015	19,058	16,546	768	-	2,175	3,781	2,793	747	631
Depreciation expense	24,604	-	-	-	603	-	-	-	-	-	88	88	-
Total operating expenses	338,371	84,105	32,905	68,776	39,912	39,901	7,364	-	2,175	16,362	5,850	1,804	2,865
Supporting services	(32,296)	309,509	130,596	211,343	72,850	165,407	(12,283)	-	-	51,934	(1,729)	9,946	4,311
Total expenses	\$ 1,174,469	\$ 921,228	\$ 438,488	\$ 559,812	\$ 332,730	\$ 368,953	\$ 2,312	\$ 20,000	\$ 2,175	\$ 141,170	\$ 36,359	\$ 19,839	\$ 29,646

*See independent auditor's report.*

**SCHEDULE OF  
ACTUAL EXPENSES**

State Designated SAMH Covered Center													Total Designated SAMH Cost Center	Non-SAMH Cost Center	Supporting Services	Total
Circuit 19																
Circuit 19													Total Designated SAMH Cost Center	Non-SAMH Cost Center	Supporting Services	Total
Adolescent				Medical services				Adult								
Residential Level 2	Prevention	TASC	Outpatient	Outreach	On site	Incidentals	Care Coordination	Outpatient	TASC	Outreach	On site					
\$ 647,991	\$ 299,380	\$ 181,772	\$ 136,920	\$ 208,538	\$ 123,227	\$ -	\$ 7,716	\$ 18,388	\$ 88,996	\$ 14,806	\$ 9,575	\$ 8,869	\$ 3,683,107	\$ 636,420	\$ 574,921	\$ 4,894,448
207,638	66,083	46,427	44,601	51,629	30,512	-	1,883	1,612	28,991	3,782	2,367	2,196	1,047,995	177,095	164,254	1,389,344
855,629	365,463	228,199	181,521	260,167	153,739	-	9,599	20,000	117,987	18,588	11,942	11,065	4,731,102	813,515	739,175	6,283,792
132,422	42,211	17,651	16,683	16,988	10,038	-	321	-	10,843	1,438	780	723	471,613	69,038	60,095	600,746
9,904	5,234	4,841	4,467	431	255	-	1,017	-	2,905	395	20	18	67,513	3,011	19,161	89,685
67,196	-	-	-	-	-	-	-	-	-	-	-	-	134,392	-	-	134,392
10,850	3,801	2,766	511	366	216	-	240	-	332	225	17	16	41,884	378	10,158	52,420
7,713	-	-	2,015	52	31	-	-	-	1,309	-	2	2	21,320	-	379	21,699
59,285	186	57	38	15	9	-	25	-	24	5	1	1	122,829	-	100	122,929
896	-	-	-	-	-	-	4,628	-	-	-	-	-	11,345	-	-	11,345
253	-	1,880	-	-	-	-	-	-	-	153	-	-	13,490	-	-	13,490
22,259	2,203	1,917	3,015	895	529	-	903	-	1,960	156	41	38	81,079	6,810	555	88,444
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,131	8,131
51,607	7,383	16,316	15,157	1,760	1,040	1,217	788	-	9,571	1,330	81	75	234,484	2,328	44,431	281,243
10,226	-	-	1,965	-	-	-	-	-	1,278	-	-	-	38,852	-	406	39,258
372,611	61,018	45,428	43,851	20,507	12,118	1,217	7,922	-	28,222	3,702	942	873	1,238,801	81,565	143,416	1,463,782
(158,489)	178,688	(74,672)	(56,127)	33,419	123,376	-	(16,008)	-	16,681	(5,475)	3,271	6,577	960,829	(78,238)	(882,591)	-
\$ 1,069,751	\$ 605,169	\$ 198,955	\$ 169,245	\$ 314,093	\$ 289,233	\$ 1,217	\$ 1,513	\$ 20,000	\$ 162,890	\$ 16,815	\$ 16,155	\$ 18,515	\$ 6,930,732	\$ 816,842	\$ -	\$ 7,747,574

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