



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2009Open to Public
Inspection**A** For the 2009 calendar year, or tax year beginning **JUL 1, 2009** and ending **JUN 30, 2010**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type: See Specific Instructions	C Name of organization CENTER FOR ALCOHOL & DRUG SERVICES, INC.		D Employer identification number 42-1134273
		Doing Business As		E Telephone number (563) 322-2667
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite P O BOX 3278		
		City or town, state or country, and ZIP + 4 DAVENPORT, IA 52808		G Gross receipts \$ 6,635,411.
		F Name and address of principal officer: JOSEPH COWLEY SAME AS C ABOVE		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ WWW.CADS-IA.COM K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 1979 M State of legal domicile: IA				

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE CENTER IS A PRIVATE NON-PROFIT CORPORATION ESTABLISHED TO PROVIDE SUBSTANCE ABUSE		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	16
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	16
	5 Total number of employees (Part V, line 2a)	5	152
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	161,131.	145,042.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,083,526.	6,010,772.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11g)	36,256.	-48,419.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,600.	3,600.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	6,284,513.	6,110,995.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)	4,725,908.	4,268,151.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 463.		
Net Assets or Fund Balances	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,351,053.	1,347,612.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,076,961.	5,615,763.
	19 Revenue less expenses Subtract line 18 from line 12	207,552.	495,232.
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	4,360,646.	4,874,721.
	22 Net assets or fund balances Subtract line 21 from line 20	820,226.	774,090.
		3,540,420.	4,100,631.

Part II Signature Block

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	Signature of officer: <i>[Signature]</i> Date: 11/28/10		Signature of preparer: <i>[Signature]</i> Date: 11/30/10	
Paid Preparer's Use Only	Preparer's signature: <i>[Signature]</i> Firm's name (or yours if self-employed), address, and ZIP + 4: DOYLE & KEENAN, P.C. 908 W 35TH ST DAVENPORT, IA 52806-5826		Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions): EIN ▶ Phone no. ▶ (563) 386-2727

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

932001 02-04-10

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2009)**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

gile 11

Part III Statement of Program Service Accomplishments

- 1 Briefly describe the organization's mission SEE SCHEDULE O FOR CONTINUATION
THE CENTER FOR ALCOHOL & DRUG SERVICES, INC. IS A NON-PROFIT
ORGANIZATION ESTABLISHED TO PROVIDE QUALITY SUBSTANCE ABUSE EDUCATION,
PREVENTION, ASSESSMENT, TREATMENT, AND REFERRAL SERVICES FOR
INDIVIDUALS, GROUPS, AND ORGANIZATIONS IN EASTERN IOWA AND WESTERN
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O
- 4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
- 4a (Code:) (Expenses \$ 2,708,810. including grants of \$) (Revenue \$ 3,678,649.)
OUTPATIENT - TREATMENT AND EVALUATION OF SUBSTANCE ABUSE ON AN
OUTPATIENT BASIS. THERE WERE 1,552 NEW ADMISSIONS.
- 4b (Code:) (Expenses \$ 1,346,831. including grants of \$) (Revenue \$ 1,590,230.)
RESIDENTIAL-INCLUDES SHORT-TERM ADULT RESIDENTIAL TREATMENT, INTER-
MEDIATE RESIDENTIAL TREATMENT AND IN-HOUSE METHOD OF TREATMENT AND
COUNSELING FOR ALCOHOL & SUBSTANCE ABUSE. THERE WERE 458 NEW
ADMISSIONS.
- 4c (Code:) (Expenses \$ 442,400. including grants of \$) (Revenue \$ 418,371.)
DETOXIFICATION-RESIDENTIAL SHORT-TERM DETOXIFICATION FOR SUBSTANCE
ABUSE. THERE WERE 640 NEW ADMISSIONS.
- 4d Other program services. (Describe in Schedule O.)
 (Expenses \$ 432,822. including grants of \$) (Revenue \$ 323,522.)
- 4e Total program service expenses ► \$ 4,930,863.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		
• Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		
• Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		
• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X.</i>		
12 Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
12A Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

Form 990 (2009)

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	X	

Note. All Form 990 filers are required to complete Schedule O.

Form 990 (2009)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.	13	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	152	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions).	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		

Form 990 (2009)

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body	16	
b Enter the number of voting members that are independent	16	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following.		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **IL**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **KURT STREICHER - 563-322-2667**
1523 SOUTH FAIRMOUNT STREET, DAVENPORT, IA 52802

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
THOMAS P MCCARTHY DIRECTOR	0.50	X						0.	0.	0.
GARY HEIMENDINGER DIRECTOR	0.50	X						0.	0.	0.
W. DAVID MC ECHRON SECRETARY	0.50	X		X				0.	0.	0.
MICHELE DANE CHAIRMAN	0.50	X		X				0.	0.	0.
MONICA WALTERS DIRECTOR	0.50	X						0.	0.	0.
FRANK CLAUDY DIRECTOR	0.50	X						0.	0.	0.
JOE JUDGE TREASURER	0.50	X		X				0.	0.	0.
MARK SMITH DIRECTOR	0.50	X						0.	0.	0.
CHARLES BRUHN DIRECTOR	0.50	X						0.	0.	0.
ARTHUR DAILEY DIRECTOR	0.50	X						0.	0.	0.
WILLIAM TANK JR VICE CHAIRMAN	0.50	X		X				0.	0.	0.
JAMES ASH DIRECTOR	0.50	X						0.	0.	0.
AL DIETER DIRECTOR	0.50	X						0.	0.	0.
BREANNE SCHADT DIRECTOR	0.50	X						0.	0.	0.
ROBERT BELMAN DIRECTOR	0.50	X						0.	0.	0.
ADRIAN BLACKWELL DIRECTOR	0.50	X						0.	0.	0.
GLENDA SLAUGHTER-PETTIGR DIRECTOR	0.50	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
ROMA TAYLOR DIRECTOR	0.50	X						0.	0.	0.
JOSEPH COWLEY EXECUTIVE DIRECTOR	40.00			X				81,212.	0.	2,182.
ANTHONY HOENIG FISCAL OFFICER	40.00			X				40,395.	0.	6,434.
KURT STREICHER FISCAL OFFICER	40.00			X				42,645.	0.	11,386.
1b Total								164,252.	0.	20,002.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

- 3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

- 1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. **NONE**

(A) Name and business address	(B) Description of services	(C) Compensation

- 2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a	Federated campaigns	1a	84,172.			
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	60,870.			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f			145,042.		
	Program Service Revenue	2 a	FEEs FROM GOVERNMENT A	Business Code 624100	4,601,519.	4,601,519.	
b		CLIENT FEES	624100	1,330,297.	1,330,297.		
c		COUNSELING AND TRAININ	624100	78,956.	78,956.		
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f			6,010,772.		
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)			27,644.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	(i) Real		(ii) Personal			
		3,600.					
		b Less: rental expenses					
		c Rental income or (loss)		3,600.			
	d	Net rental income or (loss)			3,600.		3,600.
	7 a	(i) Securities		(ii) Other			
		448,353.					
		b Less: cost or other basis and sales expenses		489,416.	35,000.		
		c Gain or (loss)		-41,063.	-35,000.		
	d	Net gain or (loss)			-76,063.		-76,063.
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					
		b Less: direct expenses					
		c Net income or (loss) from fundraising events					
	9 a	Gross income from gaming activities. See Part IV, line 19					
b Less: direct expenses							
c Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances						
	b Less: cost of goods sold						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue							
11 a							
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12	Total revenue. See instructions.			6,110,995.	6,010,772.	0.	-44,819.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	185,552.	25,154.	160,398.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,423,608.	3,221,968.	201,177.	463.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	385,162.	340,873.	44,289.	
10 Payroll taxes	273,829.	235,816.	38,013.	
11 Fees for services (non-employees)				
a Management				
b Legal	14,107.		14,107.	
c Accounting	35,811.		35,811.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	52,448.	50,728.	1,720.	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	204,613.	171,736.	32,877.	
17 Travel	108,499.	84,600.	23,899.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	28,566.	19,022.	9,544.	
20 Interest	16,199.	16,199.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	172,648.	152,499.	20,149.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a SUPPLIES	262,824.	238,165.	24,659.	
b MEDICAL CONSULTANTS	93,419.	93,419.		
c TELEPHONE	61,896.	48,896.	13,000.	
d CONTRACT SERVICES	57,648.	38,753.	18,895.	
e SUBSCRIPTIONS AND REFER	45,278.	36,702.	8,576.	
f All other expenses	193,656.	156,333.	37,323.	
25 Total functional expenses. Add lines 1 through 24f	5,615,763.	4,930,863.	684,437.	463.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	473,562.	2	782,681.
	3 Pledges and grants receivable, net	88,958.	3	84,063.
	4 Accounts receivable, net	682,608.	4	536,834.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	3,400.	8	3,930.
	9 Prepaid expenses and deferred charges	59,581.	9	60,140.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 4,492,391.		
	b Less: accumulated depreciation	10b 2,359,779.	10c	2,132,612.
	11 Investments - publicly traded securities	740,335.	11	1,274,461.
	12 Investments - other securities. See Part IV, line 11	82,738.	12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	4,360,646.	16	4,874,721.	
Liabilities	17 Accounts payable and accrued expenses	565,318.	17	464,672.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	254,908.	23	309,418.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	820,226.	26	774,090.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,451,462.	27	4,016,568.
	28 Temporarily restricted net assets	88,958.	28	84,063.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	3,540,420.	33	4,100,631.
	34 Total liabilities and net assets/fund balances	4,360,646.	34	4,874,721.

Form 990 (2009)

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? ..
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2009)

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

CENTER FOR ALCOHOL & DRUG SERVICES, INC.

Employer identification number

42-1134273

Part I	Reason for Public Charity Status (All organizations must complete this part) See instructions
---------------	---

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention, association of churches, or association of churches described in **section 170(b)(1)(A)(i).**
 - 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
 - 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
 - 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
 - 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
 - 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
 - 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
 - 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)
 - 9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III)
 - 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
 - 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h
 - a ☐ Type I
 - b ☐ Type II
 - c ☐ Type III - Functionally integrated
 - d ☐ Type III - Other
 - e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
 - f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box _____
 - g ☐ Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
 - h ☐ Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

[illegible]

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	239,026.	207,304.	199,832.	161,131.	145,042.	952,335.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	239,026.	207,304.	199,832.	161,131.	145,042.	952,335.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						952,335.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	239,026.	207,304.	199,832.	161,131.	145,042.	952,335.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	100,506.	90,880.	65,584.	39,856.	31,244.	328,070.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						1280405.
12 Gross receipts from related activities, etc. (see instructions)					12	28,489,150.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	74.38 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	72.82 %
16a 33 1/3% support test - 2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input checked="" type="checkbox"/>
b 33 1/3% support test - 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
b 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		► <input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2009

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests - 2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support tests - 2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2009

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

CENTER FOR ALCOHOL & DRUG SERVICES, INC.

Employer identification number

42-1134273

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶ _____ %

b Permanent endowment ▶ _____ %

c Term endowment ▶ _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		298,452.		298,452.
b Buildings		3,609,936.	1,883,052.	1,726,884.
c Leasehold improvements				
d Equipment		584,003.	476,727.	107,276.
e Other				0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				2,132,612.

Schedule D (Form 990) 2009

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	6,110,995.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	5,615,763.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	495,232.
4	Net unrealized gains (losses) on investments	4	64,979.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	64,979.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	560,211.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	6,252,037.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	64,979.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	76,063.
e	Add lines 2a through 2d	2e	141,042.
3	Subtract line 2e from line 1	3	6,110,995.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	6,110,995.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	5,691,826.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	76,063.
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	76,063.
3	Subtract line 2e from line 1	3	5,615,763.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	5,615,763.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

LOSS ON DISPOSAL OF FIXED ASSETS: 35000.

LOSS ON SALE OF INVESTMENTS: 41063.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

CENTER FOR ALCOHOL & DRUG SERVICES, INC.

Employer identification number

42-1134273

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PREVENTION, ASSESSMENT, TREATMENT AND REFERRAL SERVICES FOR
INDIVIDUALS, GROUPS, AND ORGANIZATIONS IN EASTERN IOWA AND WESTERN
ILLINOIS, THROUGH A COMBINATION OF PRIVATE AND PUBLIC FUNDS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ILLINOIS, FUNDED THROUGH A COMBINATION OF PRIVATE AND PUBLIC FUNDS AS
WELL AS CLIENT FEES.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

PREVENTION-AWARENESS PROGRAM THROUGHOUT THE COMMUNITY. 2,323 DIRECT
SERVICE HOURS WERE PROVIDED.

EXPENSES \$ 432822. INCLUDING GRANTS OF \$ 0. REVENUE \$ 323522.

FORM 990, PART VI, SECTION B, LINE 11: THE EXECUTIVE DIRECTOR REVIEWED THE
RETURN PRIOR TO IT BEING FILED.

FORM 990, PART VI, SECTION B, LINE 12C: THE EXECUTIVE DIRECTOR AND THE
ADHOC COMMITTEE OF THE BOARD OF DIRECTORS MONITORS ANY CONFLICTS OF
INTEREST.

FORM 990, PART VI, SECTION B, LINE 15: THE PERSONNEL COMMITTEE REVIEWS AND
APPROVES THE COMPENSATION FOR THE EXECUTIVE DIRECTOR AND REVIEWS A PAY
SCALE FOR ALL OTHER EMPLOYEES OF THE ORGANIZATION. COMPARABILITY RESEARCH
WAS COMPLETED TO REVIEW PAY SCALES. FINAL COMPENSATION IS DOCUMENTED.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

CENTER FOR ALCOHOL & DRUG SERVICES, INC.

Employer identification number

42-1134273

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS
GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS
AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PAGE 12, PART XI, LINE 2C

SELECTION OF AUDITORS AND MANAGEMENT OVERSIGHT

THE FINANCE COMMITTEE IS RESPONSIBLE FOR THE AUDIT AND SELECTION OF THE
INDEPENDENT ACCOUNTANT. NO CHANGES IN THE PROCESS OVER THE PAST YEAR.

**CENTER FOR ALCOHOL &
DRUG SERVICES, INC.**

**FINANCIAL STATEMENTS
(WITH INDEPENDENT AUDITOR'S REPORT THEREON)**

June 30, 2010 and 2009

CENTER FOR ALCOHOL & DRUG SERVICES, INC.

Table of Contents

	Page
INDEPENDENT AUDITOR'S REPORT	3
FINANCIAL STATEMENTS:	
Statements of Financial Position	4
Statements of Activities	5-6
Statements of Functional Expenses	7-8
Statements of Cash Flows	9
Notes to Financial Statements	10-16
SUPPLEMENTARY INFORMATION:	
Schedule of Functional Expenses - Outpatient Programs	18
Schedule of Functional Expenses - Residential Programs	19
STATE OF IOWA SUPPLEMENTARY INFORMATION:	
Schedule of Revenue and Expenses by Contract	20
SINGLE AUDIT SECTION:	
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	22-23
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	24-25
Schedule of Expenditures of Federal Awards	26
Schedule of Findings and Questioned Costs	27
Summary Schedule of Prior Year Findings and Questioned Costs	28

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Center for Alcohol & Drug Services, Inc.

We have audited the accompanying statements of financial position of Center for Alcohol & Drug Services, Inc. of June 30, 2010 and 2009, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Center for Alcohol & Drug Services, Inc. as of June 30, 2010 and 2009, and the changes in its net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 12, 2010 on our consideration of Center for Alcohol & Drug Services, Inc.'s internal control over financial reporting and 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 or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Center for Alcohol & Drug Services, Inc. taken as a whole. The supplementary information on pages 18 through 20 is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of expenditures of federal awards on page 27 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements referred to above and, in our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Doyle & Keenan, P. C.

November 12, 2010

CENTER FOR ALCOHOL & DRUG SERVICES, INC.

Statements of Financial Position

June 30, 2010 and 2009

ASSETS	<u>2010</u>	<u>2009</u>
Current Assets:		
Cash and Cash Equivalents	\$ 782,681	\$ 473,562
Investments	1,274,461	823,073
Accounts Receivable - Public Support	470,314	569,410
Accounts Receivable - Client Fees, Net	66,520	113,198
Unconditional Promises to Give	84,063	88,958
Inventory	3,930	3,400
Prepaid Expenses	60,140	59,581
Total Current Assets	<u>2,742,109</u>	<u>2,131,182</u>
Fixed Assets:		
Land	298,452	298,452
Building and Improvements	3,609,936	3,645,750
Equipment and Vehicles	584,003	522,010
Total Fixed Assets	<u>4,492,391</u>	<u>4,466,212</u>
Less Accumulated Depreciation	<u>2,359,779</u>	<u>2,236,748</u>
Net Fixed Assets	<u>2,132,612</u>	<u>2,229,464</u>
Total Assets	\$ <u>4,874,721</u>	\$ <u>4,360,646</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Current Maturities of Long-Term Debt	\$ 36,378	\$ 12,547
Accounts Payable and Accrued Expenses	464,672	565,318
Total Current Liabilities	<u>501,050</u>	<u>577,865</u>
Long-Term Debt, Less Current Maturities	<u>273,040</u>	<u>242,361</u>
Total Liabilities	<u>774,090</u>	<u>820,226</u>
Net Assets:		
Unrestricted:		
Undesignated	341,099	249,522
Undesignated - Investment in Fixed Assets	2,132,612	2,229,464
Designated for Capital Improvements	1,542,857	972,476
Total Unrestricted Net Assets	<u>4,016,568</u>	<u>3,451,462</u>
Temporarily Restricted	<u>84,063</u>	<u>88,958</u>
Total Net Assets	<u>4,100,631</u>	<u>3,540,420</u>
Total Liabilities and Net Assets	\$ <u>4,874,721</u>	\$ <u>4,360,646</u>

See Notes to Financial Statements.

CENTER FOR ALCOHOL & DRUG SERVICES, INC.

**Statement of Activities
Year Ended June 30, 2010**

	<u>Unrestricted Net Assets</u>	<u>Temporarily Restricted Net Assets</u>	<u>Total</u>
Public Support and Revenue:			
Public Support:			
Illinois Department of Human Services -			
Division of Alcoholism and Substance Abuse	\$ 637,354	\$ -	\$ 637,354
Iowa Department of Public Health -			
Division of Substance Abuse	2,627,264	-	2,627,264
United Way	109	84,063	84,172
Rock Island County	58,075	-	58,075
Army Substance Abuse Program	95,859	-	95,859
Scott County	688,331	-	688,331
County Commitments	37,959	-	37,959
Seventh Judicial District	119,792	-	119,792
Family Drug Court	47,813	-	47,813
U.S. Probation	126,237	-	126,237
Contributions	23,846	-	23,846
Net Assets Released from Restrictions	88,958	(88,958)	-
Total Public Support	<u>4,551,597</u>	<u>(4,895)</u>	<u>4,546,702</u>
Revenue:			
Client Fees	321,104	-	321,104
Client Fees - Insurance	651,438	-	651,438
Contractual Fees and Other Payments	636,570	-	636,570
Rental Income	3,600	-	3,600
Interest and Dividends - Net of Expenses of \$4,994	27,644	-	27,644
Loss on Disposal of Fixed Assets	(35,000)	-	(35,000)
Realized (Loss) on Sale of Investments	(41,063)	-	(41,063)
Unrealized Gain on Investments	64,979	-	64,979
Total Revenue	<u>1,629,272</u>	<u>-</u>	<u>1,629,272</u>
Total Public Support and Revenue	<u>6,180,869</u>	<u>(4,895)</u>	<u>6,175,974</u>
Expenses:			
Program Services:			
Outpatient	2,708,810	-	2,708,810
Residential	1,346,831	-	1,346,831
Detoxification	442,400	-	442,400
Prevention	432,822	-	432,822
Total Program Services	<u>4,930,863</u>	<u>-</u>	<u>4,930,863</u>
Supporting Services:			
Fundraising	463	-	463
Management and General	684,437	-	684,437
Total Expenses	<u>5,615,763</u>	<u>-</u>	<u>5,615,763</u>
Change in Net Assets	565,106	(4,895)	560,211
Net Assets - Beginning	<u>3,451,462</u>	<u>88,958</u>	<u>3,540,420</u>
Net Assets - Ending	<u>\$ 4,016,568</u>	<u>\$ 84,063</u>	<u>\$ 4,100,631</u>

See Notes to Financial Statements.

CENTER FOR ALCOHOL & DRUG SERVICES, INC.

**Statement of Activities
Year Ended June 30, 2009**

	<u>Unrestricted Net Assets</u>	<u>Temporarily Restricted Net Assets</u>	<u>Total</u>
Public Support and Revenue:			
Public Support:			
Illinois Department of Human Services -			
Division of Alcoholism and Substance Abuse	\$ 734,153	\$ -	\$ 734,153
Iowa Department of Public Health -			
Division of Substance Abuse	2,480,680	-	2,480,680
United Way	(355)	88,958	88,603
Rock Island County	58,146	-	58,146
Army Substance Abuse Program	67,519	-	67,519
Scott County	669,355	-	669,355
County Commitments	40,203	-	40,203
Seventh Judicial District	125,176	-	125,176
Family Drug Court	51,342	-	51,342
U.S. Probation	110,252	-	110,252
Contributions	31,968	-	31,968
Net Assets Released from Restrictions	99,699	(99,699)	-
Total Public Support	<u>4,468,138</u>	<u>(10,741)</u>	<u>4,457,397</u>
Revenue:			
Client Fees	289,241	-	289,241
Client Fees - Insurance	594,938	-	594,938
Contractual Fees and Other Payments	903,081	-	903,081
Rental Income	3,600	-	3,600
Interest and Dividends - Net of Expenses \$4,421	36,256	-	36,256
Unrealized (Loss) on Investments	(127,658)	-	(127,658)
Total Revenue	<u>1,699,458</u>	<u>-</u>	<u>1,699,458</u>
Total Public Support and Revenue	<u>6,167,596</u>	<u>(10,741)</u>	<u>6,156,855</u>
Expenses:			
Program Services:			
Outpatient	2,437,746	-	2,437,746
Residential	1,979,050	-	1,979,050
Detoxification	451,066	-	451,066
Prevention	426,449	-	426,449
Total Program Services	<u>5,294,311</u>	<u>-</u>	<u>5,294,311</u>
Supporting Services:			
Fundraising	796	-	796
Management and General	781,854	-	781,854
Total Expenses	<u>6,076,961</u>	<u>-</u>	<u>6,076,961</u>
Change in Net Assets	90,635	(10,741)	79,894
Net Assets - Beginning	<u>3,360,827</u>	<u>99,699</u>	<u>3,460,526</u>
Net Assets - Ending	\$ <u>3,451,462</u>	\$ <u>88,958</u>	\$ <u>3,540,420</u>

See Notes to Financial Statements.

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Statement of Functional Expenses
Year Ended June 30, 2010

	Outpatient	Residential	Detoxification	Prevention	Total Program Services	Fundraising	Management and General	Total
Salaries	\$ 1,867,586	\$ 848,514	\$ 279,847	\$ 250,397	\$ 3,246,344	\$ 463	\$ 350,315	\$ 3,597,122
Worker's Compensation	11,054	4,815	1,471	1,864	19,204	-	2,307	21,511
Employee Benefits								
Health Insurance	190,516	98,829	27,244	23,691	340,280	-	46,029	386,309
Other	802	328	102	139	1,371	-	9,520	10,891
Payroll Taxes:								
Social Security	134,216	60,255	19,970	17,752	232,193	-	24,496	256,689
Unemployment	3,643	(15)	(5)	-	3,623	-	13,517	17,140
Professional Fees:								
Accounting/Legal	-	-	-	-	-	-	49,918	49,918
Laboratory/Urinalysis	33,550	3,283	2,393	120	39,346	-	-	39,346
Contract Services	25,938	7,676	2,989	2,150	38,753	-	18,895	57,648
Medical Consultants	30,706	43,681	19,032	-	93,419	-	-	93,419
Supplies								
Office, Outside Printing	24,767	5,800	2,518	2,122	35,207	-	19,479	54,686
Medical	31,723	16,390	5,640	91	53,844	-	1,265	55,109
Education, Recreation and Crafts	122	-	-	2,716	2,838	-	-	2,838
Food and Beverage	6,922	79,891	24,831	363	112,007	-	946	112,953
Housekeeping and Laundry	9,324	17,698	5,494	1,753	34,269	-	2,969	37,238
Telephone	29,782	10,476	3,256	5,382	48,896	-	13,000	61,896
Postage and Shipping	9,635	-	-	410	10,045	-	7,906	17,951
Advertising/Social Marketing	16,170	2,864	1,506	30,188	50,728	-	1,720	52,448
Occupancy:								
Rent	25,880	-	-	-	25,880	-	-	25,880
Utilities	25,502	22,287	6,927	4,781	59,497	-	13,184	72,681
Maintenance	32,455	27,839	8,653	7,904	76,851	-	16,323	93,174
Insurance	3,754	2,965	921	1,868	9,508	-	3,370	12,878
Transportation								
Mileage	13,455	459	152	3,108	17,174	-	2,150	19,324
Vehicle Costs	11,482	31,677	9,845	5,936	58,940	-	18,463	77,403
Auto Insurance	2,767	3,202	995	1,522	8,486	-	3,286	11,772
Conferences and Training	3,791	121	38	15,072	19,022	-	9,544	28,566
Subscriptions and References	31,245	3,634	1,130	693	36,702	-	8,576	45,278
Special Assistance	41,560	689	233	-	42,482	-	72	42,554
General Liability Insurance	3,680	3,139	976	1,636	9,431	-	20,507	29,938
Recruiting	1,311	757	236	26	2,330	-	1,837	4,167
Equipment Rental	11,461	3,678	1,413	3,160	19,712	-	4,694	24,406
Interest	5,507	-	-	10,692	16,199	-	-	16,199
Subcontracts	-	-	-	13,783	13,783	-	-	13,783
Depreciation	68,504	45,899	14,593	23,503	152,499	-	20,149	172,648
Total Functional Expenses	\$ 2,708,810	\$ 1,346,831	\$ 442,400	\$ 432,822	\$ 4,930,863	\$ 463	\$ 684,437	\$ 5,615,763

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Statement of Functional Expenses
Year Ended June 30, 2009

	Outpatient	Residential	Detoxification	Prevention	Total Program Services	Fundraising	Management and General	Total
Salaries	\$ 1,594,883	\$ 1,172,934	\$ 261,980	\$ 259,992	\$ 3,289,789	\$ 796	\$ 413,035	\$ 3,703,620
Worker's Compensation	11,102	8,560	1,809	2,052	23,523	-	2,376	25,899
Employee Benefits								
Health Insurance	265,365	229,684	43,668	42,896	581,613	-	50,037	631,650
Retirement	40,821	30,824	10,941	5,486	88,072	-	19,151	107,223
Other	57	177	38	-	272	-	8,797	9,069
Payroll Taxes								
Social Security	113,083	83,966	18,511	18,606	234,166	-	30,106	264,272
Unemployment	2,205	2,205	-	-	4,410	-	5,664	10,074
Professional Fees								
Accounting/Legal	-	-	-	-	-	-	29,746	29,746
Laboratory/Urinalysis	34,984	5,469	1,958	-	42,411	-	-	42,411
Contract Services	25,336	73,313	7,861	1,816	108,326	-	37,390	145,716
Medical Consultants	27,930	67,854	19,032	-	114,816	-	197	115,013
Supplies								
Office, Outside Printing	15,343	9,554	2,724	1,853	29,474	-	35,449	64,923
Medical	35,823	13,863	4,182	50	53,918	-	2,164	56,082
Education, Recreation and Crafts	17	2,134	-	2,099	4,250	-	-	4,250
Food and Beverage	7,283	92,631	28,228	630	128,772	-	1,178	129,950
Housekeeping and Laundry	8,439	18,684	5,436	1,611	34,170	-	3,071	37,241
Telephone	26,138	10,535	2,524	4,344	43,541	-	13,218	56,759
Postage and Shipping	7,284	65	(6)	382	7,725	-	5,504	13,229
Advertising/Social Marketing	1,098	572	126	1,763	3,559	-	308	3,867
Occupancy								
Utilities	23,400	24,596	7,644	4,799	60,439	-	13,131	73,570
Maintenance	18,465	25,224	7,588	5,385	56,662	-	12,013	68,675
Insurance	3,537	3,278	986	1,587	9,388	-	3,810	13,198
Transportation								
Mileage	12,140	2,295	146	2,857	17,438	-	4,521	21,959
Vehicle Costs	11,410	32,652	8,649	9,167	61,878	-	19,036	80,914
Auto Insurance	2,759	5,022	1,079	2,075	10,935	-	3,144	14,079
Conferences and Training	5,618	524	20	1,515	7,677	-	7,553	15,230
Subscriptions and References	23,186	6,163	713	9,644	39,706	-	8,275	47,981
Special Assistance	34,570	339	88	-	34,997	-	-	34,997
General Liability Insurance	3,932	2,334	520	622	7,408	-	21,311	28,719
Recruiting	528	1,312	223	128	2,191	-	1,165	3,356
Equipment Rental	10,711	7,685	1,762	3,292	23,450	-	3,916	27,366
Interest	5,776	-	-	11,212	16,988	-	-	16,988
Subcontracts	-	-	-	11,636	11,636	-	-	11,636
Depreciation	64,523	44,602	12,636	18,950	140,711	-	26,588	167,299
Total Functional Expenses	\$ 2,437,746	\$ 1,979,050	\$ 451,066	\$ 426,449	\$ 5,294,311	\$ 796	\$ 781,854	\$ 6,076,961

CENTER FOR ALCOHOL & DRUG SERVICES, INC.

Statements of Cash Flows

Years Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Cash Flows From Operating Activities:		
Change in Net Assets	\$ 560,211	\$ 79,894
Adjustments to Reconcile Change in Net Assets to		
Net Cash Provided by Operating Activities:		
Depreciation	172,648	167,299
Loss on Disposal of Fixed Assets	35,000	-
Realized Loss on Sale of Investments	41,063	-
Unrealized (Gain) Loss on Investments	(64,979)	127,658
(Increase) Decrease in:		
Accounts Receivable - Public Support	99,096	(354,278)
Accounts Receivable - Client Fees, Net	46,678	(216)
Unconditional Promises to Give	4,895	10,741
Inventory	(530)	137
Prepaid Expenses	(559)	(16,220)
Increase (Decrease) in Accounts Payable and Accrued Expenses	(100,646)	81,299
Net Cash Provided by Operating Activities	<u>792,877</u>	<u>96,314</u>
Cash Flows From Investing Activities:		
Purchase of Fixed Assets	(110,796)	(54,225)
Purchase of Investments	(928,053)	(83,995)
Proceeds from Sale of Investments	500,581	50,000
Transfers from Investments to Operations	-	100,000
Net Cash Provided by (Used in) Investing Activities	<u>(538,268)</u>	<u>11,780</u>
Cash Flows From Financing Activities:		
Proceeds from Long-Term Debt	68,973	-
Principal Payments on Long-Term Debt	(14,463)	(11,759)
Net Cash Provided by (Used in) Financing Activities	<u>54,510</u>	<u>(11,759)</u>
Net Increase in Cash and Cash Equivalents	309,119	96,335
Cash and Cash Equivalents - Beginning	<u>473,562</u>	<u>377,227</u>
Cash and Cash Equivalents - Ending	<u>\$ 782,681</u>	<u>\$ 473,562</u>
Supplemental Disclosure of Cash Flow Information		
Cash payments for:		
Interest	<u>\$ 16,199</u>	<u>\$ 16,988</u>

See Notes to Financial Statements.

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Notes to Financial Statements

Note 1. Nature of the Organization and Significant Accounting Policies

Nature of the Organization - Center for Alcohol & Drug Services, Inc. ("the Center") is an Iowa not-for-profit corporation also registered to do business in Illinois offering programs focused on the reduction and/or elimination of alcohol and other drug abuse. Prevention, assessment, treatment and referral services are offered to residents of the Iowa and Illinois bi-state area and are funded publicly and through client fees based on ability to pay. Services available through the Center are:

Assessment/Evaluation Services: The use of alcohol and other drugs can be divided into several categories: experimentation, use, misuse, abuse and dependency. The purpose of the Center's Central Assessment Service is to evaluate an individual's pattern of use and determine his/her particular needs for treatment.

The diverse needs of the individual, and his/her family, are served by providing a broad continuum of care designed to meet those needs. Other community resources are also utilized and referrals may result from initial contact, or later in the treatment process, when the individual appears to need services other than those provided by the Center.

Detoxification Services: Individuals displaying symptoms of intoxication withdrawal and/or physical dependence or relapse behavior may require detoxification services. Twenty-four hour medically supervised care including assessment and referral is offered as well as outpatient detoxification of opiate addicted individuals.

Outpatient Services: Treatment on an outpatient basis is appropriate for those individuals who are able to function within the community while receiving counseling and support to overcome their abuse or dependence on alcohol and/or drugs. The Center offers structured individualized programs to both adolescents and adults. The Rock Island Office programs treat alcohol and poly-drug abusers, along with programs for opiate addicts that include the use of methadone.

Residential Services: Services are appropriate for individuals with difficulty functioning in the community as a result of their abuse or dependence on alcohol and/or other drugs and who require daily structure, support and supervision during all or part of the treatment. The program is based on the Family Disease Model designed to treat acute aspects of chemical dependency. Length of stay is determined by the individual needs of the client, with services available in Iowa and Illinois.

Halfway House: Offers a substance free structured environment that provides adult clients with a supportive atmosphere and clinical services as they integrate into the community and pursue work or educational goals.

Education and Prevention Services: The prevention of alcohol and/or other drug abuse is recognized as the most effective means of reducing or eliminating the human and material costs associated with chemical dependency. The Center provides prevention services to individuals and groups in the Quad Cities in an effort to prevent the abuse of alcohol and other drugs while improving the quality of life. Prevention services offered through the Center include: informational programs on substance abuse; education in strategies to help prevent substance abuse; in-service training for educators; and early intervention programs.

Continuing Care: Support groups that assist individuals and significant others develop a strong support system and engagement with the community through the application of skills and insights gained during the treatment process. This is offered to both adults and adolescents.

Adolescent Aftercare/Outreach: Program targeted to high-risk youth to offer ongoing support and substance-free alternative activities. It is primarily geared toward minority youth that may otherwise not avail themselves of the human services system.

Significant Other Programs: The Center views chemical dependency as a disease that not only affects the dependent's life, but also the lives of those who care. Treatment will therefore be more successful if significant others are involved in the recovery process. Significant other programs are designed to provide participants with a forum for learning more about the disease and successful recovery.

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Notes to Financial Statements

Note 1. Nature of the Organization and Significant Accounting Policies (Continued)

A summary of the Organization's significant accounting policies follows:

Accounting 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 public support, revenue and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events - In accordance with the Subsequent Events Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), in preparing these financial statements, the Center has evaluated events and transactions for potential recognition or disclosure through November 12, 2010, the date the financial statements were available to be issued.

Basis of Presentation - Financial statement presentation follows the recommendations of the FASB ASC, Financial Statements of Not-for-Profit Entities. The Center is required to report information regarding its financial position and activities according to three classes of net assets depending on the existence and/or nature of any donor restrictions. A description of the three net asset categories follows:

Unrestricted - Net assets that are not subject to donor-imposed restrictions. Unrestricted net assets may be designated for specific purposes by action of the Board, and accordingly includes Board designated endowment and other funds.

Temporarily Restricted - Net assets whose use is subject to donor-imposed restrictions that can be fulfilled by actions of the Center pursuant to those restrictions or that expire by the passage of time, such as campaign pledges receivable. When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted - Net assets subject to donor-imposed restrictions that they be maintained permanently. Generally, the donors of these assets permit the Center to use all or part of the income from these assets. The Center has no permanently restricted net assets.

Under FASB ASC, expenses are generally reported as decreases in unrestricted net assets. Expirations of donor-imposed restrictions that simultaneously increase one class of net assets and decrease another are reported as reclassifications between the applicable classes of net assets.

Cash and Cash Equivalents - For purposes of reporting cash flows, the Center includes all cash accounts, which are not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments to be cash equivalents.

Client Receivables and Revenue - Client receivables and client service revenue are recorded net of discounts and allowances. Discounts and allowances consist of (1) client service fees which are not reimbursed by third-party payers, (2) reductions in client service fees because of the client's inability to pay, and (3) provision for bad debts.

Investments - The Center carries investments in marketable securities with readily determinable fair values and all debt securities at their fair value in the statement of financial position. Realized gains or losses are determined on the specific identification method and are reflected in revenue. Unrealized gains and losses are included in the change in net assets.

Inventory - Inventory is valued at the lower of cost (first in, first out method) or market.

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Notes to Financial Statements

Note 1. Nature of the Organization and Significant Accounting Policies (Continued)

Fixed Assets - Fixed Assets are recorded at cost or fair market value at the time such items were purchased or donated to the Center. Depreciation is computed by the straight-line method over the assets estimated useful lives ranging from 5 to 39 years.

Income Taxes - Center for Alcohol & Drug Services, Inc., is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state law, and contributions to it are tax deductible within the limitations prescribed by the Code. The Center has been classified as a publicly supported organization that is not a private foundation under Section 509(a) of the Internal Revenue Code.

The Financial Accounting Standards Board issued new guidance on accounting for uncertainty in income taxes. The Center adopted this new guidance for the year ended June 30, 2010. Management evaluated the Center's tax positions and concluded that the Center had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements.

Functional Expenses - The Center allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated by various statistical bases.

Note 2. Concentration of Credit Risk

The Center maintains its primary cash in bank deposit accounts at two financial institutions located in the Quad Cities. Deposits may, at times, exceed the amount insured by the Federal Deposit Insurance Corporation (FDIC). Management believes that credit risk related to these deposits is minimal.

Note 3. Accounts Receivable - Client Fees

Client fee receivables totaled \$116,453 and \$163,131 at June 30, 2010 and 2009, respectively. The balance consists of contractual fee arrangements, third-party receivables (insurance and Medicaid), and client fees. The Center has provided for an allowance of uncollectible amounts and contractual adjustments of \$49,933 at June 30, 2010 and 2009.

Note 4. Fair Value Measurements and Investments

The Fair Value Measurements and Disclosures Topic of FASB ASC establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 and Level 2 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

- Level 1 - Quoted prices in active markets for identical securities.
- Level 2 - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 - Significant unobservable inputs.

The Center's investments in various investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such a change could materially affect the amounts reported in the statement of financial position.

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Notes to Financial Statements

Note 4. Fair Value Measurements and Investments (Continued)

The Center holds investments in brokerage accounts as shown below. The investments are measured at fair value, on a recurring basis during the year, using quoted prices in active markets for identical assets (Level 1). The cost includes the amounts of reinvested dividends and distributions from mutual funds. The cost and fair values of these investments at June 30, 2010 and 2009 are as follows:

	2010		2009	
	Cost	Fair Value Level 1	Cost	Fair Value Level 1
Money Market Funds	\$ 30,494	\$ 30,494	\$ 82,738	\$ 82,738
Fixed Income:				
U.S. Government Agency Obligations	100,000	104,125	399,925	415,297
Mutual Funds	225,000	225,516	-	-
Mutual Funds - Tax Exempt	180,000	179,799	-	-
Preferred Stock	-	-	52,035	31,900
Equity Funds:				
Common Stock	581,326	513,400	288,626	190,721
Mutual Funds - Equity	156,559	142,198	106,646	71,446
Mutual Funds - Global	95,000	78,929	52,000	30,971
Total Investments	\$ 1,368,379	\$ 1,274,461	\$ 981,970	\$ 823,073

During the years ending June 30, 2010 and 2009, investments were sold for total proceeds of \$500,581 and \$50,000, respectively and gross realized gains (losses) on these sales was \$(41,063) and \$0, respectively. For purposes of determining gross realized gains or losses, the cost of securities sold is based upon the specific identification method of investments sold. Net unrealized holding gains and (losses) in the amount of \$64,979 and \$(127,658) has been included in the change of net assets for the years ending June 30, 2010 and 2009, respectively.

Note 5. Fixed Assets

A summary of changes in fixed assets for the year ended June 30, 2010, is as follows:

	Balance June 30, 2009	Additions	Disposals	Balance June 30, 2010
Land	\$ 298,452	\$ -	\$ -	\$ 298,452
Buildings and Improvements	3,645,750	37,261	(75,000)	3,608,011
Leasehold Improvements	-	1,925	-	1,925
Equipment and Vehicles	522,010	71,610	(9,617)	584,003
Total Cost	4,466,212	110,796	(84,617)	4,492,391
Accumulated Depreciation	(2,236,748)	(172,648)	49,617	(2,359,779)
Net Fixed Assets	\$ 2,229,464	\$ (61,852)	\$ (35,000)	\$ 2,132,612

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Notes to Financial Statements

Note 6. Long-Term Debt

Long-Term Debt as of June 30, 2010, consisted of the following:

IFF, original amount of \$275,000 and interest rate of 6.5%, due in monthly installments of \$2,396 including interest, balance due September 1, 2022, secured by land and building located at 1519 East Locust Street, Davenport, IA	\$ 242,362
Ford Credit, interest rate of 0%, due in monthly installments of \$958, balance due May 31, 2013.	33,528
Ford Credit, interest rate of 0%, due in monthly installments of \$958, balance due May 31, 2013.	<u>33,528</u>
Total Long-Term Debt	309,418
Less: Current Maturities	<u>36,378</u>
Long-Term Debt, Net of Current Maturities	<u><u>\$ 273,040</u></u>

Annual maturities of outstanding debt are as follows:

Year Ending June 30:	
2011	\$ 36,378
2012	37,275
2013	36,316
2014	16,261
2015	17,350
Thereafter	<u>165,838</u>
	<u><u>\$ 309,418</u></u>

Note 7. Line of Credit

The Center has a revolving line of credit agreement with a bank under which it may borrow up to \$250,000. The agreement expires November 10, 2011. There were no amounts outstanding under this agreement at June 30, 2010.

Note 8. Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses consist of the following:

	2010	2009
Accounts Payable	\$ 50,189	\$ 72,129
Accrued Expenses	41,693	35,063
Accrued Health Insurance	61,446	147,938
Accrued Vacation	191,013	204,680
Accrued Payroll	<u>120,331</u>	<u>105,508</u>
	<u><u>\$ 464,672</u></u>	<u><u>\$ 565,318</u></u>

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Notes to Financial Statements

Note 9. Self-Insured Health Insurance Plan

The Center maintains a self-insured health insurance program whereby a per-employee fee is paid to a processing company that handles the payment of the Center's health insurance claims. Claims are limited to an annual cost of \$40,000 per employee and an aggregate stop loss of 125% of expected plan costs. The Center has purchased excess loss coverage insurance in order to limit its exposure.

Cumulative amounts estimated to be payable by the Center with respect to pending and potential claims for all years which the Center is liable under its self-insurance retention have been accrued as liabilities. Such accrued liabilities are based on estimates; thus, the Center's ultimate liability may exceed or be less than the amounts accrued. The methods of making such estimates and establishing the accrued liabilities are reviewed annually and any adjustments resulting are reflected in current earnings. The estimated liability at June 30, 2010 and 2009 was \$61,446 and \$147,938, respectively.

Note 10. Pension Plan

The Center has adopted a 403(b) Thrift Plan (Plan). For the year ended June 30, 2009 a 3% employer contribution for those employees meeting the eligibility requirements was made by the Center. The eligible employees who made voluntary contributions, which are tax sheltered, had an additional employer contribution of 25% of the first 6% of salary that they contributed. For the year ended June 30, 2010, the Center temporarily suspended contributions to the Plan. Employees can contribute even if they are not eligible for the employer contribution. Pension expense totaled \$0 and \$107,223 for the years ended June 30, 2010 and 2009, respectively.

Note 11. Leases

The Center has various vehicles, facility and office equipment leased under noncancelable operating leases with terms ranging from one to five years.

Subsequent to year end the Center entered into a lease agreement for a building in East Moline to provide outpatient services beginning July 7, 2010. The two-year lease expires July 7, 2012 with lease payments of \$3,600 per month. The lease has an option to purchase the building at the end of the lease term.

Future minimum lease payments at June 30, 2010, are as follows:

Year Ending June 30:	
2011	\$ 68,755
2012	60,316
2013	13,721
2014	<u>7,230</u>
	<u>\$ 150,022</u>

Note 12. Significant Sources of Support

Funding from grants and programs through the Iowa Department of Public Health and the Illinois Department of Human Services provide approximately 53% and 52% of the public support and revenue for the Center for the years ended June 30, 2010 and 2009, respectively.

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Notes to Financial Statements

Note 13. Temporarily Restricted Net Assets

Temporarily restricted net assets are restricted by time or other events specified by donors. The following net assets were released from restriction during the year ending June 30, 2010 and 2009, or retained as temporarily restricted net assets at June 30, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Temporarily Restricted Net Assets Retained:		
United Way of the Quad Cities - Fiscal		
Year 2011 and 2010 allocation	\$ <u>84,063</u>	\$ <u>88,958</u>
Net Assets Released from Restrictions:		
United Way of the Quad Cities - Fiscal		
Year 2010 and 2009 allocation	\$ <u>88,958</u>	\$ <u>99,699</u>

Note 14. Net Assets Designated for Capital Improvements

The Center has designated \$1,542,857 for future capital improvements as of June 30, 2010. Planned improvements include technology and building upgrades.

Note 15. Related Party Transactions

The Center has a contract with a Healthcare System to provide substance abuse services. Several Board members of the Center are employees of the Healthcare System. The Center receives revenue through a program management agreement that consists of two year terms renewable through June 30, 2015. For the years ended June 30, 2010 and 2009 the Center recognized revenue of \$305,928 and \$688,559, respectively.

For the year ended June 30, 2009, the Center paid the Healthcare System for rent and psychiatric services for clients of \$49,614. Due to program changes the Center did not incur rent expense for the year ended June 30, 2010 but paid the Healthcare System for psychiatric services of \$3,624.

SUPPLEMENTARY INFORMATION

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Schedule of Functional Expenses - Outpatient Programs
Year Ended June 30, 2010
See Auditor's Report

	Davenport Outpatient	Rock Island Outpatient/ Methadone	East Moline Outpatient	Genesis	Adolescent Treatment	Jail Based	Total
Salaries	\$ 774,916	\$ 493,679	\$ 114,367	\$ 146,647	\$ 144,350	\$ 193,627	\$ 1,867,586
Worker's Compensation	3,864	2,696	480	1,656	1,088	1,270	11,054
Employee Benefits							
Health Insurance	78,793	47,378	11,362	16,826	13,857	22,300	190,516
Other	300	179	142	59	20	102	802
Payroll Taxes							
Social Security	55,514	35,453	7,901	10,889	10,421	14,038	134,216
Unemployment	(12)	2,011	1,644	-	-	-	3,643
Professional Fees							
Laboratory/Urinalysis	9,337	21,085	1,402	-	1,726	-	33,550
Contract Services	5,499	13,832	2,456	-	1,951	2,200	25,938
Medical Consultants	-	24,222	-	-	2,860	3,624	30,706
Supplies							
Office, Outside Printing	6,152	8,369	6,923	25	1,432	1,866	24,767
Medical	1,068	30,576	32	-	47	-	31,723
Education, Recreation and Crafts	-	-	-	-	122	-	122
Food and Beverage	4,270	2,195	457	-	-	-	6,922
Housekeeping and Laundry	4,301	2,972	1,063	-	940	48	9,324
Telephone	11,822	10,331	3,553	-	3,015	1,061	29,782
Postage and Shipping	7,634	1,617	209	25	150	-	9,635
Advertising/Social Marketing	6,034	2,680	1,362	3,305	1,427	1,362	16,170
Occupancy							
Rent	-	-	25,880	-	-	-	25,880
Utilities	8,949	10,978	3,112	-	2,463	-	25,502
Maintenance	8,758	5,555	14,203	-	3,939	-	32,455
Insurance	1,521	1,240	16	-	904	73	3,754
Transportation							
Mileage	5,502	5,007	498	280	85	2,083	13,455
Vehicle Costs	7,221	1,422	-	-	2,769	70	11,482
Auto Insurance	1,562	-	421	-	784	-	2,767
Conferences and Training	(164)	2,810	227	-	-	918	3,791
Subscriptions and References	16,313	6,609	1,405	-	82	6,836	31,245
Special Assistance	41,327	233	-	-	-	-	41,560
General Liability Insurance	1,584	1,157	34	-	843	62	3,680
Recruiting	641	314	247	69	13	27	1,311
Equipment Rental	6,011	2,831	862	-	1,675	82	11,461
Interest	-	-	-	-	5,507	-	5,507
Depreciation	17,676	24,946	962	-	24,142	778	68,504
Total	\$ 1,086,393	\$ 762,377	\$ 201,220	\$ 179,781	\$ 226,612	\$ 252,427	\$ 2,708,810

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Schedule of Functional Expenses - Residential Programs
For the Year Ended June 30, 2010
See Auditor's Report

	S.T.A.R.T.	Adult Halfway House	Total
Salaries	\$ 536,510	\$ 312,004	\$ 848,514
Worker's Compensation	3,128	1,687	4,815
Employee Benefits:			
Health Insurance	59,628	39,201	98,829
Other	213	115	328
Payroll Taxes:			
Social Security	38,285	21,970	60,255
Unemployment	(10)	(5)	(15)
Professional Fees:			
Laboratory/Urinalysis	2,107	1,176	3,283
Contract Services	4,505	3,171	7,676
Medical Consultants	43,681	-	43,681
Supplies:			
Office, Outside Printing	3,686	2,114	5,800
Medical	10,631	5,759	16,390
Food and Beverage	51,821	28,070	79,891
Housekeeping and Laundry	11,478	6,220	17,698
Telephone	6,795	3,681	10,476
Advertising/Social Marketing	1,453	1,411	2,864
Occupancy:			
Utilities	14,456	7,831	22,287
Maintenance	18,058	9,781	27,839
Insurance	1,923	1,042	2,965
Transportation:			
Mileage	298	161	459
Vehicle Costs	20,547	11,130	31,677
Auto Insurance	2,077	1,125	3,202
Conferences and Training	78	43	121
Subscriptions and References	2,357	1,277	3,634
Special Assistance	426	263	689
General Liability Insurance	2,036	1,103	3,139
Recruiting	491	266	757
Equipment Rental	2,384	1,294	3,678
Depreciation	29,772	16,127	45,899
Total	\$ 868,814	\$ 478,017	\$ 1,346,831

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Schedule of Revenue and Expenses by Contract
Iowa Department of Public Health - Division of Substance Abuse Contracts
Year Ended June 30, 2010
See Auditor's Report

	Total	Comprehensive Prevention Contract # 5880CP11	Culturally Competent # 5880CP40	Iowa Plan	Metham- phetamine Funding	Special Populations	Methadone Treatment Contract # 5880MT02
Revenue.							
IDPH - Contractual	\$ 2,459,601	\$ 159,017	\$ 98,125	\$ 1,796,828	\$ 15,119	\$ 267,235	\$ 123,277
Expenses.							
Salaries and Benefits	1,801,273	159,017	84,853	1,319,767	15,119	146,219	76,298
Professional Fees.							
Laboratory/Urinalysis	14,515	-	-	11,748	-	-	2,767
Building and Improvements	11,539	-	-	9,724	-	-	1,815
Consultants	44,902	-	1,425	31,366	-	-	12,111
Supplies:							
Office, Outside Printing	14,840	-	3,461	8,703	-	1,578	1,098
Building	-	-	-	-	-	-	-
Medical	27,562	-	-	12,225	-	49	15,288
Education, Recreation and Crafts	63	-	-	63	-	-	-
Food and Beverage	59,491	-	-	59,203	-	-	288
Housekeeping and Laundry	16,269	-	-	15,762	-	117	390
Telephone	18,514	-	-	16,746	-	412	1,356
Postage and Shipping	6,375	-	-	4,606	-	1,557	212
Advertising/Social Marketing	6,331	-	-	4,606	-	1,373	352
Occupancy:							
Utilities	25,778	-	-	23,426	-	911	1,441
Maintenance	28,311	-	-	26,790	-	792	729
Insurance	3,900	-	-	3,578	-	159	163
Transportation:							
Mileage	5,809	-	-	2,804	-	2,348	657
Vehicle Costs	30,871	-	-	24,765	-	5,919	187
Auto Insurance	4,181	-	-	2,749	-	1,432	-
Conferences and Training	523	-	-	587	-	(433)	369
Subscriptions and References	15,824	-	-	11,758	-	3,199	867
Special Assistance	41,705	-	-	812	-	40,862	31
General Liability Insurance	4,013	-	-	3,697	-	164	152
Recruiting	1,015	-	-	962	-	12	41
Equipment Rental	8,192	-	-	7,219	-	601	372
Interest	2,874	-	-	2,874	-	-	-
Depreciation	63,145	-	-	57,972	-	1,899	3,274
Indirect Expenses							
Salaries and Benefits	112,529	-	8,386	83,226	-	20,917	-
Total Expenses	2,370,344	159,017	98,125	1,747,738	15,119	230,087	120,258
Revenues Over (Under) Expenses	\$ 89,257	\$ -	\$ -	\$ 49,090	\$ -	\$ 37,148	\$ 3,019

SINGLE AUDIT SECTION

**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
Center for Alcohol & Drug Services, Inc.
Davenport, Iowa

We have audited the financial statements of Center for Alcohol & Drug Services, Inc. as of and for the year ended June 30, 2010, and have issued our report thereon dated November 12, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Center for Alcohol & Drug Services, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Center for Alcohol & Drug Services, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Center for Alcohol & Drug Services, Inc.'s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Center for Alcohol & Drug Services, Inc.'s financial statements are free of 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.

We noted certain matters that we reported to management of Center for Alcohol & Drug Services, Inc. in a separate letter dated November 12, 2010.

This report is intended solely for the information and use of management, the Board of Directors, others within the Center and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Doyle & Keenan, P. C.

November 12, 2010

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

To the Board of Directors
Center for Alcohol & Drug Services, Inc.
Davenport, Iowa

Compliance

We have audited the compliance of Center for Alcohol & Drug Services, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2010. Center for Alcohol & Drug Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Center for Alcohol & Drug Services, Inc.'s management. Our responsibility is to express an opinion on Center for Alcohol & Drug Services, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Center for Alcohol & Drug Services, 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. Our audit does not provide a legal determination on Center for Alcohol & Drug Services, Inc.'s compliance with those requirements.

In our opinion, Center for Alcohol & Drug Services, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

The management of Center for Alcohol & Drug Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Center for Alcohol & Drug Services, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB circular A-133, 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 Center for Alcohol & Drug Services, 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Directors, others within the Center and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Doyle & Keenan, P. C.

November 12, 2010

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Schedule of Findings and Questioned Costs
Year Ended June 30, 2010

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weaknesses identified?

☐ Yes

☒ No

Significant deficiencies identified that are not
considered to be material weaknesses?

☐ Yes

☒ None reported

Noncompliance material to financial
statements noted?

☐ Yes

☒ No

Federal Awards

Internal control over major programs:

Material weaknesses identified?

☐ Yes

☒ No

Significant deficiencies identified that are not
considered to be material weaknesses?

☐ Yes

☒ None reported

Type of auditor's report issued on compliance
for major programs:

Unqualified

Any audit findings disclosed that are required to be
reported in accordance with section 510(a)
of Circular A-133?

☐ Yes

☒ No

Identification of Major Programs:

CFDA Number

Name of Federal Program or Cluster

93.959

U.S. Department of Health and Human Services Block Grant

16.753

U.S. Department of Justice Congressionally Recommended Awards

Dollar threshold used to distinguish between
type A and type B programs:

\$ 300,000

Auditee qualified as a low-risk auditee?

☒ Yes

☐ No

II. FINANCIAL STATEMENT FINDINGS

None.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
See Auditor's Report

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Revenues/ Receipts</u>	<u>Expenditures</u>
<u>U S Department of Health and Human Services</u>				
Pass-Through Illinois Department of Human Services Office of Alcoholism and Substance Abuse Block Grants for Prevention and Treatment of Substance Abuse	*	93.959 40CL001093	\$ 394,878	\$ 394,878
Pass-Through Iowa Department of Public Health Substance Abuse Prevention Treatment Block Grant	*			
Comprehensive Prevention	93.959	5880CP11	149,708	149,708
Methadone Treatment	93.959	5880MT02	123,277	123,277
Iowa Managed Substance Abuse Care Plan	93.959		573,827	573,827
Special Populations	93.959		134,782	134,782
Sub-Total Iowa Department of Public Health			<u>981,594</u>	<u>981,594</u>
Pass-Through Iowa Department of Human Services Social Services Block Grant - Disaster Relief Disaster Relief	*	93.959	76,785	76,785
Pass-Through Iowa Department of Public Health Substance Abuse and Mental Health Services - Access to Recovery		93.275	84,640	84,640
Pass-Through Iowa Judicial Branch: Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		93.087	47,813	47,813
Total U.S. Department of Health and Human Services			<u>1,585,710</u>	<u>1,585,710</u>
<u>U S Department of Justice</u>				
Pass-Through Iowa Department of Public Health Congressionally Recommended Awards Jail Based Substance Abuse Treatment Project	*	16.753	150,628	150,628
Total U S Department of Justice			<u>150,628</u>	<u>150,628</u>
Total Federal Awards			<u>\$ 1,736,338</u>	<u>\$ 1,736,338</u>
Total CFDA 93.959 (Major Program)			\$ 1,453,257	\$ 1,453,257
Total CFDA 16.753 (Major Program)			150,628	150,628
Total CFDA 93.275			84,640	84,640
Total CFDA 93.087			<u>47,813</u>	<u>47,813</u>
Total Federal Awards by Federal CFDA Number			<u>\$ 1,736,338</u>	<u>\$ 1,736,338</u>

* Indicates a major program.

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Center for Alcohol & Drug Services, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Subrecipients: None.

Non-Cash Assistance: None.

Federal Insurance: None.

Loans and Loan Guarantees: None.

CENTER FOR ALCOHOL & DRUG SERVICES, INC.
Summary Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2010

The prior year single audit disclosed no findings in the Schedule of Findings and Questioned Costs and no uncorrected or unresolved findings exist from the prior audit's Summary of Prior Audit Findings.

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization** 990
(Including Information on Listed Property)

OMB No 1545-0172

2009Attachment
Sequence No 67

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

CENTER FOR ALCOHOL & DRUG SERVICES, INC. FORM 990 PAGE 10**42-1134273****Part I** Election To Expense Certain Property Under Section 179 *Note: If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	800,000.
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II** Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs	MM	S/L	
i Nonresidential real property	/		27 5 yrs	MM	S/L	
	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year	/		40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	0.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	-------------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use

25

26 Property used more than 50% in a qualified business use:

		%						
		%						
		%						

27 Property used 50% or less in a qualified business use:

		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1

28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
-----------------------------	------------------------------------	------------------------------	------------------------	---	--------------------------------------

42 Amortization of costs that begins during your 2009 tax year:

43 Amortization of costs that began before your 2009 tax year

43

44 Total. Add amounts in column (f). See the instructions for where to report

44

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization CENTER FOR ALCOHOL & DRUG SERVICES, INC.	Employer identification number 42-1134273
	Number, street, and room or suite no. If a P O box, see instructions. P O BOX 3278	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. DAVENPORT, IA 52808	

Check type of return to be filed (file a separate application for each return).

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

KURT STREICHER

- The books are in the care of ▶ **1523 SOUTH FAIRMOUNT STREET - DAVENPORT, IA 52802**

Telephone No ▶ **563-322-2667**

FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **FEBRUARY 15, 2011**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☐ calendar year _____ or▶ ☒ tax year beginning **JUL 1, 2009**, and ending **JUN 30, 2010**.

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2009)

Form **8868**

(Rev. April 2009)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

► File a separate application for each return

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.***Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization	Employer identification number
	CENTER FOR ALCOHOL & DRUG SERVICES, INC.	42-1134273
	Number, street, and room or suite no. If a P.O. box, see instructions. P O BOX 3278	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. DAVENPORT, IA 52808	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

KURT STREICHER

- The books are in the care of ►
- 1523 SOUTH FAIRMOUNT STREET - DAVENPORT, IA 52802**

Telephone No. ► **563-322-2667**

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **FEBRUARY 15, 2011**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year _____ or
 ► ☒ tax year beginning **JUL 1, 2009**, and ending **JUN 30, 2010**

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev 4-2009)