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302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

October 7, 2011

Board of Directors  
Our Place Drug and Alcohol  
Education Services, Inc.  
400 E. Spring Street  
New Albany, IN 47150

We have reviewed the audit report prepared by Monroe Shine, Independent Public Accountants, for the period July 1, 2008 to June 30, 2009. In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts. Per the Independent Public Accountants' opinion, the financial statements included in the report present fairly the financial condition of the Our Place Drug and Alcohol Education Services, Inc., as of June 30, 2009, and the results of its operations for the period then ended, on the basis of accounting described in the report.

The Independent Public Accountants' report is filed with this letter in our office as a matter of public record.

STATE BOARD OF ACCOUNTS

**OUR PLACE DRUG AND ALCOHOL  
EDUCATION SERVICES, INC. -  
NEW ALBANY, INDIANA**

**FINANCIAL STATEMENTS**

**YEARS ENDED  
JUNE 30, 2009 AND 2008**

OUR PLACE DRUG AND ALCOHOL EDUCATION SERVICES, INC.

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# MONROE SHINE

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## Independent Auditor's Report

Board of Directors  
**Our Place Drug and Alcohol  
Education Services, Inc.**  
New Albany, Indiana

We have audited the accompanying statements of financial position of **Our Place Drug and Alcohol Education Services, Inc.** (a not-for-profit organization) as of June 30, 2009 and 2008, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Organization'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 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 the financial position of **Our Place Drug and Alcohol Education Services, Inc.** at June 30, 2009 and 2008, and the changes in its net assets and its 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 March 31, 2010 on our consideration of **Our Place Drug and Alcohol Education Services, Inc.**'s internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grants. 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 audits.

*Monroe Shine*

New Albany, Indiana  
March 31, 2010

**OUR PLACE DRUG AND ALCOHOL EDUCATION SERVICES, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2009 AND 2008**

**ASSETS**

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
Cash	\$ 91,879	\$ 349,029
Grants receivable	39,012	1,190
Accounts receivable	1,210	2,869
Deposit	-	3,262
Property and equipment, net	253,042	-
	\$ 385,143	\$ 356,350
<b>TOTAL ASSETS</b>	<b>\$ 385,143</b>	<b>\$ 356,350</b>

**LIABILITIES AND NET ASSETS**

	<u>2009</u>	<u>2008</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 1,572	\$ -
Accrued expenses	38,250	33,481
Deferred revenue	36,558	26,276
<b>Total Liabilities</b>	<b>76,380</b>	<b>59,757</b>
<b>NET ASSETS</b>		
Unrestricted	308,763	37,090
Temporarily restricted	-	259,503
<b>Total Net Assets</b>	<b>308,763</b>	<b>296,593</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 385,143</b>	<b>\$ 356,350</b>

See notes to financial statements.

**OUR PLACE DRUG ALCOHOL EDUCATION SERVICES, INC.**  
**STATEMENTS OF ACTIVITIES**  
**YEARS ENDED JUNE 30, 2009 AND 2008**

	2009			2008		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>REVENUE</b>						
Grant income	\$ 698,731	\$ -	\$ 698,731	\$ 548,295	\$ -	\$ 548,295
United Way	44,601	-	44,601	45,126	-	45,126
Client fees	39,494	-	39,494	20,391	-	20,391
Donations and fund raisers	16,891	65,775	82,666	23,028	269,326	292,354
Interest income	964	-	964	2,134	-	2,134
Net assets released from restrictions	325,278	(325,278)	-	60,278	(60,278)	-
<b>Total Revenue</b>	<b>1,125,959</b>	<b>(259,503)</b>	<b>866,456</b>	<b>699,252</b>	<b>209,048</b>	<b>908,300</b>
<b>EXPENSES</b>						
Program services	783,158	-	783,158	675,286	-	675,286
Management and general	59,342	-	59,342	50,994	-	50,994
Fundraising	11,786	-	11,786	10,782	-	10,782
<b>Total Expenses</b>	<b>854,286</b>	<b>-</b>	<b>854,286</b>	<b>737,062</b>	<b>-</b>	<b>737,062</b>
<b>Increase (Decrease) in Net Assets</b>	<b>271,673</b>	<b>(259,503)</b>	<b>12,170</b>	<b>(37,810)</b>	<b>209,048</b>	<b>171,238</b>
Net assets, beginning of year	37,090	259,503	296,593	74,900	50,455	125,355
<b>Net Assets, End of Year</b>	<b>\$ 308,763</b>	<b>\$ -</b>	<b>\$ 308,763</b>	<b>\$ 37,090</b>	<b>\$ 259,503</b>	<b>\$ 296,593</b>

See notes to financial statements.

**OUR PLACE DRUG ALCOHOL EDUCATION SERVICES, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**YEARS ENDED JUNE 30, 2009 AND 2008**

	<u>2009</u>			
	<u>Program Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total</u>
<b>Functional expenses:</b>				
Wages	\$ 210,340	\$ 38,771	\$ 8,992	\$ 258,103
Employee benefits	47,476	10,780	-	58,256
Payroll taxes	16,848	3,628	-	20,476
Subcontractors	226,688	-	-	226,688
Professional fees	20,330	-	-	20,330
Program expenses	123,851	-	2,217	126,068
Occupancy	9,144	2,076	-	11,220
Telephone	2,791	577	-	3,368
Office supplies and postage	12,136		577	12,713
Travel	11,136	-	-	11,136
Printing and publications	64,485	-	-	64,485
Staff training and development	9,915	-	-	9,915
Insurance	12,377	2,080	-	14,457
Equipment	8,165	-	-	8,165
Dues and subscriptions	1,176	-	-	1,176
Depreciation	6,300	1,430	-	7,730
<b>Total Functional Expenses</b>	<u>\$ 783,158</u>	<u>\$ 59,342</u>	<u>\$ 11,786</u>	<u>\$ 854,286</u>

See notes to financial statements.

2008

<u>Program</u> <u>Services</u>	<u>Management</u> <u>and General</u>	<u>Fund</u> <u>Raising</u>	<u>Total</u>
\$ 199,883	\$ 36,086	\$ 7,192	\$ 243,161
39,157	8,095	-	47,252
16,272	3,332	-	19,604
195,964	-	-	195,964
22,858	-	-	22,858
70,343	-	2,144	72,487
6,354	-	-	6,354
2,586	-	-	2,586
18,233	530	1,446	20,209
14,443	-	-	14,443
66,622	-	-	66,622
6,276	-	-	6,276
8,287	2,951	-	11,238
7,102	-	-	7,102
906	-	-	906
-	-	-	-
<hr/>			
<u>\$ 675,286</u>	<u>\$ 50,994</u>	<u>\$ 10,782</u>	<u>\$ 737,062</u>

**OUR PLACE DRUG ALCOHOL EDUCATION SERVICES, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>OPERATING ACTIVITIES</b>		
Increase in net assets	\$ 12,170	\$ 171,238
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	7,730	-
(Increase) decrease in assets:		
Accounts receivable	1,659	2,901
Grants receivable	(37,822)	20,464
Deposits	3,262	(3,262)
Increase (decrease) in liabilities:		
Accounts payable	1,572	(196)
Accrued expenses	4,769	2,848
Deferred revenue	10,282	13,030
<b>Net Cash Provided By Operating Activities</b>	<u>3,622</u>	<u>207,023</u>
<b>INVESTING ACTIVITY</b>		
Purchase of property and equipment	<u>(260,772)</u>	-
<b>Net Increase (Decrease) in Cash</b>	(257,150)	207,023
Cash at beginning of year	<u>349,029</u>	<u>142,006</u>
<b>Cash at End of Year</b>	<u>\$ 91,879</u>	<u>\$ 349,029</u>

See notes to financial statements.

**OUR PLACE DRUG AND ALCOHOL EDUCATION SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2009 AND 2008**

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Organization**

**Our Place Drug and Alcohol Education Services, Inc.** (the Organization) is a not-for-profit which provides programs for prevention, intervention and education services to youth and their family members who are presently or potentially at risk due to use of alcohol or other addictive chemicals in Southern Indiana and the Louisville metropolitan area.

**Basis of Accounting**

The financial statements have been prepared on the accrual basis of accounting.

**Basis of Presentation**

The Organization reports information regarding its financial position and activities in two classes of net assets: unrestricted and temporarily restricted net assets. No permanently restricted net assets existed at June 30, 2009 and 2008. The terms are defined below:

Unrestricted net assets – Net assets not subject to donor-imposed stipulations.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time.

**Use of Estimates**

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

**Contributed Services**

During the years ended June 30, 2009 and 2008, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition.

**Property and Equipment**

The organization records property and equipment at cost. Depreciation is recorded on the straight line method over the estimated useful lives. Repairs and maintenance are expensed as incurred.

**OUR PLACE DRUG AND ALCOHOL EDUCATION SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2009 AND 2008**

(1 - continued)

**Deferred Revenue**

Grant revenue received in advance is deferred until the services are completed in accordance with the grant agreement.

**Income Taxes**

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is classified by the Internal Revenue Service as other than a private foundation.

**Revenue Recognition**

The Organization receives most of its revenue from the Department of Mental Health/Family and Social Services Administration (FSSA). The Organization recognized income totaling \$423,600 for each year ended June 30, 2009 and 2008. This amount is included as part of grant income in the Statements of Activities. Revenue from FSSA is based on a per unit payment.

(2) **ACCOUNTS RECEIVABLE**

The accounts receivable balance at June 30, 2009 and 2008, totaling \$1,210 and \$2,869, respectively, represents client fees receivable. At June 30, 2009 and 2008, management deemed no allowance for uncollectible accounts was necessary.

(3) **GRANTS RECEIVABLE**

The grants receivable balance at June 30, 2009 and 2008, totaling \$39,012 and \$1,190, respectively, represents claims for services performed in accordance with grant agreements.

(4) **PROPERTY AND EQUIPMENT**

The Organization purchased its own building in July 2008 to provide additional space for program services as well as office staff.

A summary of property and equipment and accumulated depreciation at June 30, 2009 is as follows:

Building and improvements	\$ 255,218
Equipment	<u>5,554</u>
	260,772
Less accumulated depreciation	<u>(7,730)</u>
	\$ <u>253,042</u>

**OUR PLACE DRUG AND ALCOHOL EDUCATION SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2009 AND 2008**

**(5) DEFERRED REVENUE**

The Organization receives certain grant funding in advance for services. The deferred revenue at June 30, 2009 and 2008, totaling \$36,558 and \$26,276, respectively, represents funds received before services performed within the grant cycle.

**(6) TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets as of June 30, 2008 were \$255,932 for the building capital campaign and \$3,571 for the tobacco awareness billboard campaign. There were no temporarily restricted net assets at June 30, 2009.

**(7) PENSION EXPENSE**

The Organization has a Simplified Employee Pension Plan, which covers all employees who meet certain eligibility requirements. The contribution rate, which is established by the Board of Directors each year, was 10% for each of the years ended June 30, 2009 and 2008. Total pension expense under this Plan was \$23,672 and \$21,111 for the years ended June 30, 2009 and 2008, respectively. These amounts are included in total employee benefits in the statements of activities.

**(8) CONTINGENCY AND GRANT CONTRACT**

The Organization is substantially funded by grants and contracts awarded directly and indirectly by the federal government and the State of Indiana. The agreements contain provisions which permit the arrangements to be terminated or the funds provided to be reduced if the unit of government does not appropriate any or adequate funds to maintain the current funding levels or if levels decline.

The Organization has been awarded an additional contract from the Indiana Family and Social Services Administration, the Division of Mental Health and Addiction for the period July 1, 2009 through June 30, 2012.

**(9) SUBRECIPIENT**

The Organization has entered into contracts with various subrecipients to provide services. The total amount paid to subcontractors for these services was \$226,688 and \$195,964 for the years ended June 30, 2009 and 2008, respectively.

**OUR PLACE DRUG AND ALCOHOL EDUCATION SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2009 AND 2008**

(10) **SUBSEQUENT EVENTS**

The Organization has evaluated whether any subsequent events that require recognition or disclosure in the accompanying financials and related notes thereto have taken place through March 31, 2010, the date these financial statements were issued. The Organization has determined that there are no such subsequent events.

(11) **BASIS OF PRESENTATION**

The schedule of expenditures of federal awards below includes the federal grant activity of **Our Place Drug and Alcohol Education Services, Inc.** and is presented on the accrual basis of accounting.

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Program Title</u>	<u>Expenses</u>
Department of Health and Human Services/ Indiana Family and Social Services Administration Division of Mental Health and Addiction	93.959	Substance Abuse Prevention and Treatment Block Grant	\$ 423,600
Department of Health and Human Services/ Indiana Family and Social Services Administration Division of Mental Health and Addiction	93.243	Strategic Prevention Framework State Incentive Grant	<u>148,750</u>
Total Expenditure of Federal Awards			<u>\$ 572,350</u>



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**Report On Internal Control Over Financial Reporting and on Compliance And Other Matters  
Based on an Audit of Basic Financial Statements Performed  
in Accordance with *Government Auditing Standards***

Board of Directors  
**Our Place Drug and Alcohol  
Education Services, Inc.**  
New Albany, Indiana

We have audited the financial statements of **Our Place Drug and Alcohol Education Services, Inc.** (the Organization) as of and for the year ended June 30, 2009 and have issued our report thereon dated March 31, 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 of the financial statements of the Organization as of and for the year ended June 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A control deficiency 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 misstatement on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Organization's financial statements that is more than inconsequential will not be prevented or detected by the Organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of 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 the 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*.

This report is intended solely for the information and use of the Board of Directors, management, and federal awarding agencies and pass-through entities of **Our Place Drug and Alcohol Education Services, Inc** and is not intended to be and should not be used by anyone other than these specified parties.

*Monroe Shine*

March 31, 2010



# MONROE SHINE

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## **Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Structure over Compliance in Accordance with OMB Circular A-133**

Board of Directors  
**Our Place Drug and Alcohol  
Education Services, Inc.**  
New Albany, Indiana

We have audited the compliance of **Our Place Drug and Alcohol Education 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, 2009. The Organization's major federal programs are identified in the summary of auditors' 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 the Organization's management. Our responsibility is to express an opinion on the Organization'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 the 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 type of compliance requirements referred to above that could have a direct and material effect on major federal programs occurred. An audit includes examining, on a test basis, evidence about the Organization'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 of the Organization's compliance with those requirements.

In our opinion, the Organization 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, 2009.

### **Internal Control Over Compliance**

The management of the Organization is responsible for establishing and maintaining effective internal control over compliance with requirements of law, regulations, contract and grants applicable to federal programs. In planning and performing our audit, we considered the Organization'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 the internal control over compliance in accordance with OMB Circular A-133. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A control deficiency in the Organization's internal control over compliance 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 misstatement on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Organization's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the Organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the Organization's internal control.

Our consideration of the internal control over compliance would not necessarily disclose all deficiencies in the Organization's internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness as defined above.

This report is intended solely for the information and use of the Board of Directors, management, and federal awarding agencies and pass-through entities of **Our Place Drug and Alcohol Education Services, Inc.** and is not intended to be and should not be used by anyone other than these specified parties.

*Monroe Shine*

March 31, 2010

**OUR PLACE DRUG AND ALCOHOL EDUCATION SERVICES, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2009**

**Section I - Summary of Auditors' Result (Under Section 505(d)(1) of OMB Circular A-133)**

An unqualified opinion was issued on the audit of the financial statements of Our Place Drug and Alcohol Education Services, Inc. for the year ended June 30, 2009.

No significant deficiencies or material weaknesses conditions were identified during the audit of the financial statements.

The audit did not disclose any noncompliance which is material to the financial statements of Our Place Drug and Alcohol Education Services, Inc.

No significant deficiencies were identified during the audit of the major federal award programs.

An unqualified opinion was issued on compliance for the major federal programs of Our Place Drug and Alcohol Education Services, Inc. for the year ended June 30, 2009.

The audit did not disclose any audit findings required to be reported under Section 510(a) OMB Circular A-133.

The program tested as a major program was:

<u>Federal CFDA Number</u>	<u>Name of Major Federal Program</u>
93.959	Substance Abuse Prevention and Treatment Block Grant

\$300,000 was the dollar threshold used to distinguish between Type A and Type B programs.

The auditee did qualify as a low-risk auditee.

**Section II - Financial Statement Findings (Under Section 505(d)(2) of OMB Circular A-133)**

There are no findings relating to the financial statements, which are required to be reported in accordance with Government Auditing Standards.

**Section III - Federal Award Findings and Questioned Costs (Under Section 505(d)(3) of OMB Circular A-133)**

There are no findings required to be reported by OMB Circular A-133 Section 510(a).

**OUR PLACE DRUG AND ALCOHOL EDUCATION SERVICES, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2009**

There were no prior audit findings under Government Auditing Standards or required to be reported by OMB Circular A-133.