



One Spring Street
New Brunswick, New Jersey 08901 USA
732 828 1614 . fax 732 828 5156
www.withum.com

PUERTO RICAN ORGANIZATION TO MOTIVATE,
ENLIGHTEN, AND SERVE ADDICTS, INC.
311 EAST 175TH STREET
BRONX, NY 10457

Dear Tomas:

Enclosed are the original and one copy of your income tax returns for the period ended December 31, 2014 for:

PUERTO RICAN ORGANIZATION TO MOTIVATE,
ENLIGHTEN, AND SERVE ADDICTS, INC. as follows...

- 2014 990 - Return of Organization Exempt from Income Tax
- 2014 Schedule A - Public Charity Status and Public Support
- 2014 Schedule B - Schedule of Contributors
- 2014 Schedule C - Political Campaign and Lobbying Activities
- 2014 Schedule D - Supplemental Financial Statements
- 2014 Schedule J - Compensation Information
- 2014 Schedule O - Supplemental Information to Form 990 or 990EZ
- 2014 Schedule R - Related Organizations and Unrelated Partnerships
- 2014 8879-EO - IRS e-file Signature Authorization
- 2014 New York Form 500 - Annual Financial Report

Each original should be dated, signed and filed in accordance with the filing instructions. The copy should be retained for your files.

Upon an audit of the return(s), requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records.

Form 990 must be made available for public inspection for a period of three years, beginning with the date the return is filed. The available document must be an exact copy of the return and schedules (including schedule B), as filed with the IRS, except that the names and the addresses of the contributors may be excluded. Any organization that fails to comply with this provision is subject to a penalty of \$20 for each day that inspection is not permitted, up to a maximum of \$10,000. Any organization that willfully fails to comply shall be subject to an additional penalty of \$5,000. You are also required to provide copies of the return if you receive such a request. Should you receive a request for inspection or for copies of your return, you may want to contact us for further details.

These returns were prepared from information provided by you or your representative. The preparation of tax returns does not include the independent verification of information used. Therefore, we recommend you review the returns before signing to ensure there are no omissions or

PUERTO RICAN ORGANIZATION TO MOTIVATE,

misstatements. If you note anything which may require a change to the returns, please contact us before filing them.

On the enclosed CD, you will find two copies of your returns: your client copy, which is a duplicate of that which is to be filed with governmental agencies; and a "public inspection" copy. This "public inspection" copy is the return you should provide when complying with a request for information. The Schedule B excludes the names and addresses of each contributor.

We sincerely appreciate this opportunity to serve you. Please contact us if you have questions concerning the returns or if we may be of further assistance.

Very truly yours,

Joseph Perez
WithumSmith+Brown, PC

Enclosure(s)



One Spring Street
New Brunswick, New Jersey 08901 USA
732 828 1614 . fax 732 828 5156
www.withum.com

Instructions for filing
PUERTO RICAN ORGANIZATION TO MOTIVATE,
ENLIGHTEN, AND SERVE ADDICTS, INC.
Form 8879-EO - IRS E-file Signature Authorization
for the period ended December 31, 2014

Signature...

The original IRS e-file Signature Authorization form should be signed (use full name) and dated by the taxpayer.

Filing...

Return your signed Form 8879-EO to:

WithumSmith+Brown, PC
1 SPRING STREET
NEW BRUNSWICK NJ 08901

Payment of tax...

No payment of tax is required.

Form 8879-EO serves as a replacement for your signature that would be affixed to form 990 if you paper filed your return. Please DO NOT separately file form 990 with the Internal Revenue Service. Doing so will delay the processing of your return.

We must receive your signed form before we can electronically transmit your return which is due on November 16, 2015. We would appreciate your returning this form as soon as possible as this will expedite the processing of your return. The Internal Revenue Service will notify us when your return is accepted. Your return is not considered filed until the Internal Revenue Service confirms their acceptance, which may occur after the due date of your return.

Please Note . . .

Form 8879-EO can be faxed to our office to expedite the filing of the return. Please fax the signed Form 8879-EO to:

(732) 579-0040

Attn: Victoria Beirne

PLEASE RETURN FORM 8879-EO TO OUR OFFICE AS SOON AS POSSIBLE

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2014, or fiscal year beginning _____, 2014, and ending _____, 20

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.**

2014

Department of the Treasury
Internal Revenue Service

Name of exempt organization

PUERTO RICAN ORGANIZATION TO MOTIVATE,

Name and title of officer

RAUL RUSSI, CEO

Employer identification number

13-2663328

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>40460569.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5),	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize WITHUMSMITH+BROWN, PC to enter my PIN

2	6	4	3	3
---	---	---	---	---

 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____

Date ▶ 11/03/2015

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

2	2	0	0	6	2	2	2	2	0	2
---	---	---	---	---	---	---	---	---	---	---

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____

Date ▶ _____

ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Return of Organization Exempt From Income Tax

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning , 2014, and ending , 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 311 EAST 175TH STREET City or town, state or province, country, and ZIP or foreign postal code BRONX, NY 10457			D Employer identification number 13-2663328
	F Name and address of principal officer: RAUL RUSSI 311 EAST 175TH STREET BRONX, NY 10457			
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
	J Website: ▶ WWW.ACACIANETWORK.ORG			
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: 1977	
			M State of legal domicile: NY	

G Gross receipts \$ 40,460,569.	
H(a) Is this a group return for subordinates?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
H(b) Are all subordinates included?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If "No," attach a list. (see instructions)	
H(c) Group exemption number ▶	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: PARTNER WITH COMMUNITIES, LEAD CHANGE, AND PROMOTE HEALTHY AND PROSPEROUS INDIVIDUALS AND FAMILIES.		
	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	7.
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7.
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	426.
	6	Total number of volunteers (estimate if necessary)	6	7.
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b	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)	13,359,446.	11,281,507.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	25,346,738.	29,007,499.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	15,227.	1,826.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	282,758.	169,737.
	12		39,004,169.	40,460,569.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	17,795,710.	20,991,559.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	16,154,513.	17,689,151.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	33,950,223.	38,680,710.	
19	Revenue less expenses. Subtract line 18 from line 12	5,053,946.	1,779,859.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	30,769,518.	31,880,807.
	22	Net assets or fund balances. Subtract line 21 from line 20	19,169,267.	18,500,697.
22		11,600,251.	13,380,110.	

Part II Signature Block

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.

Sign Here	▶ Signature of officer	Date			
	▶ Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JOSEPH PEREZ				P00961850
	Firm's name ▶ WITHUMSMITH+BROWN, PC	Firm's EIN ▶ 22-2027092		Firm's address ▶ 1 SPRING STREET NEW BRUNSWICK, NJ 08901	
	Phone no. 732-828-1614				

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2014)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

ATTACHMENT 1

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 [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 13,836,077. including grants of \$) (Revenue \$ 15,295,704.)

SUBSTANCE ABUSE (PHASE IV) TO PROVIDE MEDICALLY SUPERVISED RESIDENTIAL AND AMBULATORY SUBSTANCE ABUSE TREATMENT SERVICES TO COMMUNITY RESIDENTS BY A STAFF OF BI-LINGUAL STAFF MEMBERS. THE PROGRAM INCLUDES DRUG FREE AMBULATORY AND RESIDENTIAL SUBSTANCE ABUSE TREATMENT. IN ADDITION, THE PROGRAM ALSO INCLUDES THE METHADONE ABSTINENCE RESIDENTIAL AND OUT-PATIENT TREATMENT OF PATIENTS

4b (Code:) (Expenses \$ 2,578,644. including grants of \$) (Revenue \$ 2,471,111.)

YOUTH SERVICES TO PROVIDE TRANSITIONAL HOUSING FOR YOUTH AND A 24 HOUR DROP IN CENTER FOR HOMELESS AND RUN AWAY YOUTH. THE TRANSITIONAL INDEPENDENT LIVING PROGRAM IS A ONE YEAR RESIDENTIAL PROGRAM THAT SERVES MALE YOUTH BETWEEN THE AGES OF 16-20. THE YOUTH ARE PROVIDED WITH INDEPENDENT LIVING SKILLS TRAINING, HOUSING ASSISTANCE EDUCATIONAL/VOCATIONAL TRAINING. THE DROP IN CENTER'S MISSION IS TO PROMOTE POSITIVE BEHAVIOR, SELF SUFFICIENCY, AND SELF EMPOWERMENT.

4c (Code:) (Expenses \$ 6,606,932. including grants of \$) (Revenue \$ 6,633,920.)

PROMESA OPERATES AMBULATORY CARE SERVICES AT FOUR COMMUNITY HEALTH CENTERS. THE CENTERS PROVIDE COMPREHENSIVE, HIGH QUALITY, FAMILY ORIENTED CARE FOR PEOPLE OF ALL AGES. PRIMARY CARE SERVICES INCLUDE INTERNAL MEDICINE, DIABETES CARE, PEDIATRICS, GYNECOLOGY, NUTRITION HEALTH EDUCATION AND HIV TESTING AND COUNSELING. SPECIALTY CARE SERVICES INCLUDE INFECTIOUS DISEASE, MENTAL HEALTH, PODIATRY, OPHTHALMOLOGY GASTROENTEROLOGY AND HEPATITIS C. THE STAFF ARE FLUENT IN SPANISH AND ENGLISH.

4d Other program services (Describe in Schedule O.) ATTACHMENT 2 (Expenses \$ 12,849,250. including grants of \$) (Revenue \$ 4,606,764.)

4e Total program service expenses 35,870,903.

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 <i>Schedule B, Schedule of Contributors</i> (see instructions)?	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, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which 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, for escrow or custodial account liability; 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 temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a 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>	X	
b 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>		X
c 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>		X
d 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>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	X	
f 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 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII 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, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</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> (see instructions).		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
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government 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 or other assistance to or for domestic individuals 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 25a.</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), 501(c)(4), and 501(c)(29) 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 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <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 (or a family member thereof) 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, Part II, III, or IV, and Part V, line 1.</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
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 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a through 14b regarding IRS filings, Form 1096, Form W-2G, Form W-3, and various tax compliance requirements.

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.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (governing body members), 1b (independent members), 2-7 (relationships and governance), 7a-7b (elections), 8 (documentation), 9 (reachability).

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

Table with 3 columns: Question, Yes, No. Rows include 10a-10b (chapters/policies), 11a-11b (Form 990 distribution), 12a-12c (conflict of interest), 13-14 (whistleblower/retention), 15a-15b (compensation), 16a-16b (joint ventures).

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NY,
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:▶

TOMAS DEL RIO, 311 EAST 175TH STREET BRONX, NY 10457

718-299-1100

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

Check if Schedule O contains a response or note to any line in this Part VII. X

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.

- 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, if any. 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) MILAGROS BAEZ O'TOOLE CHAIR	1.00 0	X		X				0	0	0
(2) CARMEN VILLA-LUGO, ESQ. VICE CHAIR	1.00 0	X		X				0	0	0
(3) PEDRO FALCON SECRETARY	1.00 0	X		X				0	0	0
(4) EDUARDO ALAYON TREASURER	1.00 0	X		X				0	0	0
(5) HENRY COMAS MEMBER	1.00 0	X						0	0	0
(6) MARIA RIVERA MEMBER	1.00 0	X						0	0	0
(7) INGLE STEPHENS MEMBER	1.00 0	X						0	0	0
(8) TOMAS DEL RIO CFO	13.30 26.70			X				117,733.	192,744.	34,377.
(9) PAMELA MATTEL COO	13.40 26.60			X				113,570.	182,879.	49,252.
(10) RAUL RUSSI CEO	13.20 26.80			X				189,986.	314,222.	22,000.
(11) HON. HECTOR DIAZ PRESIDENT	13.40 26.60			X				83,018.	134,363.	10,896.
(12) RALPH DECLÉT VICE PRESIDENT	0 35.00					X		0	204,678.	30,492.
(13) DR. SAROJ BAKSHI MEDICAL DIRECTOR	0 35.00					X		0	204,023.	20,107.
(14) ADRIENE ROSELL ADMINISTRATOR	0 35.00					X		0	206,531.	33,883.

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. X

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions),	1e	11,281,507.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f						
	g Noncash contributions included in lines 1a-1f: \$							
	h Total. Add lines 1a-1f ▶			11,281,507.				
Program Service Revenue				Business Code				
	2a DEPARTMENT OF HEALTH		900099	19,093,326.	19,093,326.			
	b HUMAN RESOURCES ADMINISTRATION		561000	907,274.	907,274.			
	c OTHER CLIENT FEES		900099	7,412,248.	7,412,248.			
	d GROSS RENTS		531110	1,594,651.	1,594,651.			
	e _____							
	f All other program service revenue							
g Total. Add lines 2a-2f ▶			29,007,499.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts). ATTACHMENT 4 ▶			1,826.			1,826.	
	4 Income from investment of tax-exempt bond proceeds ▶			0				
	5 Royalties ▶			0				
	6a Gross rents	(i) Real	(ii) Personal					
		b Less: rental expenses						
	c Rental income or (loss)							
	d Net rental income or (loss) ▶			0				
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		b Less: cost or other basis and sales expenses						
	c Gain or (loss)							
	d Net gain or (loss) ▶			0				
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 a							
	b Less: direct expenses b							
	c Net income or (loss) from fundraising events ▶			0				
	9a Gross income from gaming activities. See Part IV, line 19 a							
b Less: direct expenses b								
c Net income or (loss) from gaming activities ▶			0					
10a Gross sales of inventory, less returns and allowances a								
b Less: cost of goods sold b								
c Net income or (loss) from sales of inventory ▶			0					
Miscellaneous Revenue			Business Code					
11a OTHER REVENUE		900099	169,737.	169,737.				
b _____								
c _____								
d All other revenue								
e Total. Add lines 11a-11d ▶			169,737.					
12 Total revenue. See instructions ▶			40,460,569.	29,177,236.			1,826.	

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).

Check if Schedule O contains a response or note to any line in this Part IX X

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	905,016.	905,016.		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	14,808,890.	14,808,890.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	553,885.	553,885.		
9 Other employee benefits	4,664,668.	4,664,668.		
10 Payroll taxes	59,100.	59,100.		
11 Fees for services (non-employees):				
a Management	0			
b Legal	87,875.	87,875.		
c Accounting	142,091.	142,091.		
d Lobbying	68,547.		68,547.	
e Professional fundraising services. See Part IV, line 17.	0			
f Investment management fees	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) ATCH 5	6,780,789.	4,303,504.	2,477,285.	
12 Advertising and promotion	0			
13 Office expenses	2,502,856.	2,384,946.	117,910.	
14 Information technology	0			
15 Royalties	0			
16 Occupancy	4,095,238.	4,029,534.	65,704.	
17 Travel	235,800.	235,800.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	281,643.	281,643.		
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	878,799.	878,799.		
23 Insurance	730,552.	650,191.	80,361.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>FOOD</u>	1,450,150.	1,450,150.		
b <u>BAD DEBT EXPENSE</u>	434,811.	434,811.		
c _____				
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	38,680,710.	35,870,903.	2,809,807.	
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)	0			

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	4,534,585.	1	3,625,307.	
	2 Savings and temporary cash investments	0	2	0	
	3 Pledges and grants receivable, net	0	3	0	
	4 Accounts receivable, net	4,618,062.	4	4,588,686.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	6	0	
	7 Notes and loans receivable, net	0	7	0	
	8 Inventories for sale or use	0	8	0	
	9 Prepaid expenses and deferred charges	0	9	0	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	26,436,285.			
	b Less: accumulated depreciation	8,903,738.	16,396,206.	10c	17,532,547.
	11 Investments - publicly traded securities	0	11	0	
	12 Investments - other securities. See Part IV, line 11	0	12	0	
	13 Investments - program-related. See Part IV, line 11	0	13	0	
	14 Intangible assets	536,590.	14	472,808.	
	15 Other assets. See Part IV, line 11	4,684,075.	15	5,661,459.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	30,769,518.	16	31,880,807.		
Liabilities	17 Accounts payable and accrued expenses	4,552,422.	17	3,697,058.	
	18 Grants payable	0	18	0	
	19 Deferred revenue	2,096,014.	19	1,592,359.	
	20 Tax-exempt bond liabilities	0	20	0	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	0	
	23 Secured mortgages and notes payable to unrelated third parties	6,284,079.	23	5,472,902.	
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	6,236,752.	25	7,738,378.	
	26 Total liabilities. Add lines 17 through 25	19,169,267.	26	18,500,697.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	11,600,251.	27	13,380,110.	
	28 Temporarily restricted net assets	0	28	0	
	29 Permanently restricted net assets	0	29	0	
	Organizations that do not follow SFAS 117 (ASC 958), 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	11,600,251.	33	13,380,110.		
34 Total liabilities and net assets/fund balances	30,769,518.	34	31,880,807.		

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	40,460,569.
2	Total expenses (must equal Part IX, column (A), line 25)	2	38,680,710.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,779,859.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	11,600,251.
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	13,380,110.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 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?
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- 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.
- 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	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization **PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.**

Employer identification number
13-2663328

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 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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Schedule A (Form 990 or 990-EZ) 2014

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 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

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2014; 15 Public support percentage from 2013 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2014; b 33 1/3% support test - 2013; 17a 10%-facts-and-circumstances test - 2014; b 10%-facts-and-circumstances test - 2013; 18 Private foundation.

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 or if the organization failed to qualify under Part II.
 If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,594,240.	7,448,796.	9,074,379.	13,359,446.	11,281,507.	47,758,368.
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	18,221,426.	17,801,868.	19,200,424.	25,346,738.	29,007,499.	109,577,955.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	24,815,666.	25,250,664.	28,274,803.	38,706,184.	40,289,006.	157,336,323.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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						0
c Add lines 7a and 7b.						0
8 Public support (Subtract line 7c from line 6.)						157,336,323.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6.	24,815,666.	25,250,664.	28,274,803.	38,706,184.	40,289,006.	157,336,323.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	20,063.	587,717.	693,135.	15,227.	1,826.	1,317,968.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	20,063.	587,717.	693,135.	15,227.	1,826.	1,317,968.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) ATCH 1	370,979.	1,055,416.	214,003.	282,758.	169,737.	2,092,893.
13 Total support. (Add lines 9, 10c, 11, and 12.)	25,206,708.	26,893,797.	29,181,941.	39,004,169.	40,460,569.	160,747,184.

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**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	97.88 %
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	97.55 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	.82 %
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	.94 %

19a 33 1/3% support tests - 2014. 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 ►

b 33 1/3% support tests - 2013. 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 ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer (b) below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11 a	
b A family member of a person described in (a) above?	11 b	
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .	11 c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

ATTACHMENT 1

SCHEDULE A, PART III - OTHER INCOME

DESCRIPTION	2010	2011	2012	2013	2014	TOTAL
OTHER INCOME	370,979.	1,055,416.	214,003.	282,758.	169,737.	2,092,893.
TOTALS	<u>370,979.</u>	<u>1,055,416.</u>	<u>214,003.</u>	<u>282,758.</u>	<u>169,737.</u>	<u>2,092,893.</u>

Schedule of Contributors

2014

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
 Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

Name of the organization PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.	Employer identification number 13-2663328
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Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ 501(c)(³) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- Form 990-PF 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.	Employer identification number 13-2663328
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	US DEPARTMENT OF HEALTH & HUMAN SERVICE 200 INDEPENDENCE AVENUE S.W. WASHINGTON, DC 20201	\$ 638,233.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	BRONX COMMUNITY HEALTH NETWORK 1 FORDHAM PLAZA - 11TH FLOOR BRONX, NY 10458	\$ 416,805.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	DORMITORY AUTHORITY STATE OF NEW YORK 1 PENN PLAZA #52 NEW YORK, NY 10119-0098	\$ 961,226.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	NY STATE DEPARTMENT OF HEALTH EMPIRE STATE PLAZA, CORNING ROOM 359 ALBANY, NY 12237	\$ 596,317.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	NYC ADMINISTRATION FOR CHILDREN SERVICES 150 WILLIAM STREET, 18TH FLOOR NEW YORK, NY 10038	\$ 1,423,094.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	NY STATE OASAS 1450 WESTERN AVENUE ALBANY, NY 12203-3526	\$ 3,282,837.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.	Employer identification number 13-2663328
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	NYC HUMAN RESOURCES ADMINISTRATION ----- 150 GREENWICH STREET ----- NEW YORK, NY 10007 -----	\$ 1,095,788.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	NYS DEPARTMENT OF MENTAL HEALTH ----- 330 FIFTH AVENUE 9TH FLOOR ----- NEW YORK, NY 10001 -----	\$ 1,772,083.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	NYC DEPT. OF HEALTH AND MENTAL HYGIENE ----- 125 WORTH STREET ----- NEW YORK, NY 10013 -----	\$ 844,221.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.	Employer identification number 13-2663328
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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----

Name of organization PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.	Employer identification number 13-2663328
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.	Employer identification number 13-2663328
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990 or 990-EZ) 2014

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 70%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation...; 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?; 2b If "Yes," enter the amount of any tax incurred under section 4912; 2c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; 2d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

Table with 2 columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?; 5 Taxable amount of lobbying and political expenditures (see instructions)

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1(I), OTHER LOBBYING ACTIVITIES
PROMESA CONTRACTS WITH VARIOUS THIRD PARTY LOBBYING CONSULTANTS TO
DEVELOP AND IMPLEMENT A COMPREHENSIVE STRATEGY ON ISSUES RELATED TO
PROMESA AND OBTAIN SUPPORT FOR SUCH ISSUES FROM KEY STATE LEGISLATORS.

Part IV Supplemental Information *(continued)*

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Complete if the organization answered "Yes" to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.

Employer identification number 13-2663328

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of 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?, 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?

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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., 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?, 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)?, 9 In Part XIII, 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.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items., 1b If the organization elected, as permitted under SFAS 116 (ASC 958), 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) Revenue 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 (ASC 958) relating to these items: a Revenue included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2014

JSA 4E1268 1.000

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
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 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 the 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 XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.

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 current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Temporarily restricted endowment _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		12,750.		12,750.
b Buildings		7,700,596.	3,399,592.	4,301,004.
c Leasehold improvements		8,030,328.	2,709,456.	5,320,872.
d Equipment		3,604,465.	2,794,690.	809,775.
e Other		7,088,146.		7,088,146.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				17,532,547.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DUE FROM RELATED PARTIES	5,556,139.
(2) SECURITY DEPOSITS/OTHER ASSETS	105,320.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	5,661,459.

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO RESIDENTS	255,870.
(3) RES FOR POTENTIAL RATE ADJ.	3,942,932.
(4) DUE TO RELATED ORGANIZATIONS	3,539,576.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	7,738,378.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	40,460,569.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	40,460,569.
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 XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	40,460,569.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	38,680,710.
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		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	38,680,710.
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 XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	38,680,710.

Part XIII Supplemental Information.

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, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

Part XIII Supplemental Information (continued)

SCHEDULE D, PART X, LINE 2

THE ORGANIZATION IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND NEW YORK TAXATION CODES. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN REFLECTED. THE ORGANIZATION FOLLOWS GENERALLY ACCEPTED ACCOUNTING PRINCIPLES RELATED TO UNCERTAIN TAX POSITIONS WHICH REQUIRE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION TO BE RECOGNIZED ONLY IF THE POSITION IS MORE LIKELY THAN NOT TO BE SUSTAINED IF THE POSITION WERE TO BE CHALLENGED BY A TAXING AUTHORITY. THE ASSESSMENT OF THE TAX POSITION IS BASED SOLELY ON THE TECHNICAL MERITS OF THE POSITION, WITHOUT REGARD TO THE LIKELIHOOD THAT THE TAX POSITION MAY BE CHALLENGED. IF AN UNCERTAIN TAX POSITION MEETS THE MORE-LIKELY-THAN-NOT THRESHOLD, THE LARGEST AMOUNT OF TAX BENEFIT THAT IS GREATER THAN 50 PERCENT LIKELY TO BE RECOGNIZED UPON ULTIMATE SETTLEMENT WITH THE TAXING AUTHORITY IS RECORDED. THE ORGANIZATION'S PRIMARY TAX POSITIONS RELATE TO ITS STATUS AS A NOT-FOR-PROFIT ENTITY EXEMPT FROM INCOME TAXES AND CLASSIFICATION OF ACTIVITIES RELATED TO ITS EXEMPT PURPOSE. MANAGEMENT HAS EVALUATED THE TAX POSITIONS REFLECTED IN THE ORGANIZATION'S TAX FILINGS AND DOES NOT BELIEVE THAT ANY MATERIAL UNCERTAIN TAX POSITIONS EXIST. THE ORGANIZATION FILES FORMS 990 IN THE U.S. FEDERAL JURISDICTION AND THE STATE OF NEW YORK. THE ORGANIZATION DID NOT RECOGNIZE ANY TAX RELATED PENALTIES OR INTEREST FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

**Open to Public
Inspection**

Name of the organization **PUERTO RICAN ORGANIZATION TO MOTIVATE,
ENLIGHTEN, AND SERVE ADDICTS, INC.**

Employer identification number
13-2663328

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a** Yes No
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b** Yes No
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c** Yes No
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** Yes No
- b** Any related organization? **5b** Yes No
- If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a** Yes No
- b** Any related organization? **6b** Yes No
- If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III **7** Yes No

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8** Yes No

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9** Yes No

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2014

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 RALPH DECLET VICE PRESIDENT	(i)	0	0	0	0	0	0	
	(ii)	197,292.	0	7,386.	9,780.	20,712.	235,170.	
2 TOMAS DEL RIO CFO	(i)	104,318.	10,452.	2,963.	4,835.	8,201.	130,769.	
	(ii)	170,782.	17,111.	4,851.	7,915.	13,426.	214,085.	
3 PAMELA MATTEL COO	(i)	100,056.	10,459.	3,055.	4,817.	14,051.	132,438.	
	(ii)	161,119.	16,841.	4,919.	7,757.	22,627.	213,263.	
4 RAUL RUSSI CEO	(i)	168,749.	16,984.	4,253.	7,348.	942.	198,276.	
	(ii)	279,098.	28,091.	7,033.	12,152.	1,558.	327,932.	
5 HON. HECTOR DIAZ PRESIDENT	(i)	71,263.	7,131.	4,624.	4,009.	152.	87,179.	
	(ii)	115,338.	11,541.	7,484.	6,488.	247.	141,098.	
6 DR. SAROJ BAKSHI MEDICAL DIRECTOR	(i)	0	0	0	0	0	0	
	(ii)	200,315.	0	3,708.	10,257.	9,850.	224,130.	
7 ADRIENE ROSELL ADMINISTRATOR	(i)	0	0	0	0	0	0	
	(ii)	206,101.	0	430.	10,331.	23,552.	240,414.	
8 DAVID COLLYMORE CHIEF MEDICAL OFFICER	(i)	216,000.	0	162.	10,790.	0	226,952.	
	(ii)	0	0	0	0	0	0	
9 PETER MARCUS MEDICAL DIRECTOR	(i)	184,547.	0	0	9,500.	28,471.	222,518.	
	(ii)	0	0	0	0	0	0	
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE J, LINE 7

BONUSES WERE PROVIDED TO SOME OFFICERS AND KEY EMPLOYEES. THESE BONUS
PERCENTAGES ARE APPROVED BY THE BOARD OF DIRECTORS AS PART OF THE OVERALL
COMPENSATION PACKAGE ON AN ANNUAL BASIS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2014

**Open to Public
Inspection**

Name of the organization **PUERTO RICAN ORGANIZATION TO MOTIVATE,
ENLIGHTEN, AND SERVE ADDICTS, INC.**

Employer identification number
13-2663328

FORM 990, PART VI, SECTION B, LINE 11B

THE ORGANIZATION'S FORM 990 WILL BE REVIEWED AT A BOARD MEETING BY THE
GOVERNING BODY BEFORE IT IS FILED.

FORM 990, PART III, LINE 4D

THE COUNSELING AND TESTING PROGRAM OFFERS A WARM, CARING ENVIRONMENT
WHERE INDIVIDUALS CAN RECEIVE CONFIDENTIAL HIV TESTING REFERRALS TO
SERVICES, AS WELL AS PARTNER NOTIFICATION. THE SERVICES INCLUDE COMMUNITY
OUTREACH, HIV TESTING AND COUNSELING USING ORAQUICK AND ORASURE, SUPPORT
GROUPS AND EDUCATIONAL SERVICES.

FORM 990, PART III, LINE 4D

THE ORGANIZATION PROVIDES THE COMMUNITY WITH QUALITY MULTI-CULTURAL
DAYCARE SERVICES IN A NURTURING ENVIRONMENT THAT FOSTERS SOCIAL,
INTELLECTUAL, EMOTIONAL AND PHYSICAL GROWTH. THE CENTERS ALSO PROVIDE
TRAINING WORKSHOPS TO PARENTS.

FORM 990, PART VI, SECTION B, LINE 12C

ANNUAL SIGNED STATEMENTS ARE PROVIDED THAT AFFIRMS THAT THE INTERESTED
PARTIES ARE IN COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, SECTION C, LINE 19

WEBSITE PROVIDES THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND
FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

Name of the organization PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.	Employer identification number 13-2663328
--	--

FORM 990, PART VI, SECTION B, LINE 15A & 15B

COMPENSATION OF THE CEO, CFO, AND COO ARE REVIEWED AND APPROVED ANNUALLY BY THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS. PERIODICALLY, THE BOARD WILL ENGAGE AN INDEPENDENT COMPENSATION CONSULTANT TO DETERMINE THE APPROPRIATENESS OF THE COMPENSATION PACKAGES OFFERED TO THE EXECUTIVES OF PROMESA. THIS PROCESS INCLUDES UTILIZATION OF A COMPARATIVE SALARY ANALYSIS WITH EXECUTIVES OF COMPARABLE ORGANIZATIONS.

ATTACHMENT 1

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

TO MOTIVATE, ENLIGHTEN AND SERVE ADDICTS. THE ORGANIZATION PROVIDES AMBULATORY RESIDENTIAL AND AMBULATORY SUBSTANCE ABUSE TREATMENT SERVICES, PRIMARY HEALTH CARE FOR THE COMMUNITY, EDUCATIONAL AND VOCATIONAL TRAINING, ALONG WITH OPERATING MULTICULTURAL DAYCARE CENTERS, TRANSITIONAL HOUSING FOR YOUTH AND INPATIENT DRUG DETOXIFICATION AND DRUG REHABILITATION SERVICES.

ATTACHMENT 2

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

<u>DESCRIPTION</u>	<u>GRANTS</u>	<u>EXPENSES</u>	<u>REVENUE</u>
HIV SERVICES		1,315,307.	1,350,259.
DAYCARE		1,495,347.	0
OTHER PROGRAMS		9,382,407.	2,249,033.
AGENCY		656,189.	1,007,472.
TOTALS		<u>12,849,250.</u>	<u>4,606,764.</u>

Name of the organization **PUERTO RICAN ORGANIZATION TO MOTIVATE,
ENLIGHTEN, AND SERVE ADDICTS, INC.**

Employer identification number
13-2663328

ATTACHMENT 3

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
WHITSONS 1800 MOTOR PARKWAY ISLANDIA, NY 11749	FOOD	929,188.
RIGGS CONSTRUCTION CO., INC. 213 WASHINGTON AVENUE BROOKLYN, NY 11205	BUILDING CONTRACTING	739,646.
RENDE CONTRACTING CO. 5921 SPENCER AVE BRONX, NY 10471	BUILDING CONTRACTING	595,663.
PLATINUM CARE INC 240 52ND STREET BROOKLYN, NY 11220	OFFICE SUPPLIES	801,199.
FUNCTIONAL SYSTEMS 781 DEER PARK AVE DIX HILLS, NY 11746	COMMUNICATIONS	188,892.

ATTACHMENT 4

FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	(A) <u>TOTAL REVENUE</u>	(B) <u>RELATED OR EXEMPT REVENUE</u>	(C) <u>UNRELATED BUSINESS REV.</u>	(D) <u>EXCLUDED REVENUE</u>
INTEREST INCOME	1,826.			1,826.
TOTALS	<u>1,826.</u>			<u>1,826.</u>

ATTACHMENT 5

FORM 990, PART IX - OTHER FEES

<u>DESCRIPTION</u>	(A) <u>TOTAL FEES</u>	(B) <u>PROGRAM SERVICE EXP.</u>	(C) <u>MANAGEMENT AND GENERAL</u>	(D) <u>FUNDRAISING EXPENSES</u>
CONTRACT SERVICE PAYMENTS	6,780,789.	4,303,504.	2,477,285.	

Name of the organization PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.	Employer identification number 13-2663328
--	--

ATTACHMENT 5 (CONT'D)

FORM 990, PART IX - OTHER FEES

<u>DESCRIPTION</u>	(A) <u>TOTAL FEES</u>	(B) <u>PROGRAM SERVICE EXP.</u>	(C) <u>MANAGEMENT AND GENERAL</u>	(D) <u>FUNDRAISING EXPENSES</u>
TOTALS	<u>6,780,789.</u>	<u>4,303,504.</u>	<u>2,477,285.</u>	

ATTACHMENT 6

FORM 990, PART X - DEFERRED REVENUE

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>
GRANT ADVANCES	2,096,014.	1,592,359.
TOTALS	<u>2,096,014.</u>	<u>1,592,359.</u>

ATTACHMENT 7

FORM 990, PART X - SECURED MORTGAGES AND NOTES PAYABLE

LENDER: BANCO POPULAR
 ORIGINAL AMOUNT: 1,000,000.
 INTEREST RATE: 5.870000
 DATE OF NOTE: 12/07/2004
 MATURITY DATE: 02/28/2020
 REPAYMENT TERMS: MONTHLY

BEGINNING BALANCE DUE	521,073.
ENDING BALANCE DUE	<u>448,732.</u>

LENDER: DASNY
 INTEREST RATE: 5.470000
 MATURITY DATE: 08/31/2019
 REPAYMENT TERMS: SEMIANNUAL INSTALLMENTS

BEGINNING BALANCE DUE	807,500.
ENDING BALANCE DUE	<u>687,500.</u>

Name of the organization PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.	Employer identification number 13-2663328
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ATTACHMENT 7 (CONT'D)

LENDER: PROMESA RESIDENTIAL HEALTHCARE FACILITY
ORIGINAL AMOUNT: 900,000.
INTEREST RATE: 4.000000
DATE OF NOTE: 01/01/2004
MATURITY DATE: 01/01/2015
REPAYMENT TERMS: REPAYMENTS MADE AT VARIOUS INTERVALS
PURPOSE OF LOAN: OPERATIONS

BEGINNING BALANCE DUE 900,000.
ENDING BALANCE DUE 900,000.

LENDER: PROMESA RESIDENTIAL HEALTHCARE FACILITY
ORIGINAL AMOUNT: 288,000.
DATE OF NOTE: 01/01/2006
MATURITY DATE: 01/01/2016

BEGINNING BALANCE DUE 288,000.
ENDING BALANCE DUE 288,000.

Name of the organization PUERTO RICAN ORGANIZATION TO MOTIVATE,
ENLIGHTEN, AND SERVE ADDICTS, INC.

Employer identification number
13-2663328

ATTACHMENT 7 (CONT'D)

LENDER: DASNY
ORIGINAL AMOUNT: 3,122,173.
INTEREST RATE: 4.760000
DATE OF NOTE: 08/20/2010
MATURITY DATE: 02/28/2028
REPAYMENT TERMS: ANNUAL INSTALLMENTS
PURPOSE OF LOAN: OPERATIONS

BEGINNING BALANCE DUE 2,603,876.
ENDING BALANCE DUE 2,482,393.

LENDER: VALLEY NATIONAL BANK
ORIGINAL AMOUNT: 21,573.
INTEREST RATE: 7.390000
DATE OF NOTE: 05/26/2010
MATURITY DATE: 06/15/2015
REPAYMENT TERMS: MONTHLY
SECURITY PROVIDED: COLLATERALIZED BY THE VEHICLES
PURPOSE OF LOAN: VEHICLES

BEGINNING BALANCE DUE 7,647.
ENDING BALANCE DUE 2,435.

Name of the organization PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.	Employer identification number 13-2663328
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ATTACHMENT 7 (CONT'D)

LENDER: TD BANK
SECURITY PROVIDED: COLLATERALIZED BY THE VEHICLES
PURPOSE OF LOAN: VEHICLES

BEGINNING BALANCE DUE	16,159.
ENDING BALANCE DUE	<u>4,708.</u>

LENDER: FORD CREDIT
DATE OF NOTE: 11/19/2010
MATURITY DATE: 11/19/2015
REPAYMENT TERMS: MONTHLY
SECURITY PROVIDED: COLLATERALIZED BY THE VEHICLES
PURPOSE OF LOAN: VEHICLES

BEGINNING BALANCE DUE	9,855.
ENDING BALANCE DUE	<u>4,893.</u>

Name of the organization PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.	Employer identification number 13-2663328
--	--

ATTACHMENT 7 (CONT'D)

LENDER: DASNY
 INTEREST RATE: 5.610000
 MATURITY DATE: 08/31/2015
 REPAYMENT TERMS: SEMIANNUAL INSTALLMENTS

BEGINNING BALANCE DUE	963,056.
ENDING BALANCE DUE	<u>487,328.</u>

LENDER: BANCO POPULAR
 INTEREST RATE: 3.750000
 DATE OF NOTE: 10/31/2011
 MATURITY DATE: 02/28/2015
 REPAYMENT TERMS: MONTHLY INTEREST, BALLOON PAYMENT
 PURPOSE OF LOAN: OPERATIONS

BEGINNING BALANCE DUE	166,913.
ENDING BALANCE DUE	<u>166,913.</u>

TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE	<u>6,284,079.</u>
TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE	<u>5,472,902.</u>

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2014

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **PUERTO RICAN ORGANIZATION TO MOTIVATE,
ENLIGHTEN, AND SERVE ADDICTS, INC.**

Employer identification number
13-2663328

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) PROMESA FOUNDATION, INC 311 EAST 175TH STREET BRONX, NY 10457 13-3411787	DEVELOPMENT	NY	501(C)(3)	11	ACACIA		X
(2) PROMESA ADMINISTRATIVE SERVICES ORG. INC 311 EAST 175TH STREET BRONX, NY 10457 13-3653276	MANAGEMENT	NY	501(C)(3)	11	ACACIA		X
(3) PROMESA RESIDENTIAL HEALTH CARE FACILITY 308 EAST 175TH STREET BRONX, NY 10457 13-3676681	HEALTHCARE	NY	501(C)(3)	4	ACACIA		X
(4) ACACIA NETWORK, INC 300 EAST 175TH STREET BRONX, NY 10457 13-4014082	ADMIN	NY	501(C)(3)	11	N/A		X
(5) CORPORATION FOR YOUTH ENERGY CORP 300 EAST 175TH STREET BRONX, NY 10457 13-3072640	YOUTH PROGRAM	NY	501(C)(3)	7	ACACIA		X
(6) PROMESA HOUSING DEVELOPMENT FUND CORP 311 EAST 175TH STREET BRONX, NY 10457 13-3608906	HOUSING	NY	501(C)(3)	9	ACACIA		X
(7) EAST HARLEM COUNCIL FOR COMMUNITY IMPROV 413 EAST 120TH STREET NEW YORK, NY 10035 13-2969933	HOUSING	NY	501(C)(3)	7	ACACIA		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2014

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2014

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**

▶ **Attach to Form 990.**

▶ **Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.**

Name of the organization **PUERTO RICAN ORGANIZATION TO MOTIVATE,
ENLIGHTEN, AND SERVE ADDICTS, INC.**

Employer identification number
13-2663328

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) ACACIA NETWORK HOUSING, INC. 26-0076866 1064 FRANKLIN AVENUE BRONX, NY 10456	HOUSING	NY	501(C)(3)	7	ACACIA		X
(2) GENERAL DEVELOPMENT ORIENTATION COUNCIL 13-3333051 717 SOUTHERN BOULEVARD BRONX, NY 10456	HOUSING	NY	501(C)(3)	7	ACACIA		X
(3) THE JULIO MARTINEZ MEMORIAL FUND 81-0623501 1064 FRANKLIN AVE. BRONX, NY 10456	DEVELOPMENT	NY	501(C)(3)	7	ACACIA		X
(4) LA RAMA, INC 45-4797184 300 EAST 175TH STREET BRONX, NY 10457	HOUSING	NY	501(C)(3)	APPLIED FOR	ACACIA		X
(5) CAPITAL DISTRICT LATINOS, INC 45-3647494 1776 CLAY AVENUE BRONX, NY 10457	HOUSING	NY	501(C)(3)	APPLIED FOR	ACACIA		X
(6) BUFFALO HISPANIC MANAGEMENT COMPANY, INC 22-3035890 254 VIRGINIA STREET BUFFALO, NY 14201	MANAGEMENT	NY	501(C)(2)		ACACIA		X
(7) HISPANOS UNIDOS DE BUFFALO, INC 16-1243094 254 VIRGINIA STREET BUFFALO, NY 14201	SOCIAL SERVIC	NY	501(C)(3)	7	ACACIA		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2014

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2014

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **PUERTO RICAN ORGANIZATION TO MOTIVATE,
ENLIGHTEN, AND SERVE ADDICTS, INC.**

Employer identification number
13-2663328

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) LOISAIDA, INC 300 EAST 175TH STREET BRONX, NY 10457 13-3023183	ANNUAL FAIR	NY	501(C)(3)	9	ACACIA		X
(2) AUDUBON PARTNERSHIP FOR ECONOMIC DEVELOP 300 EAST 175TH STREET BRONX, NY 10457 13-3927797	ECONOMIC DEV	NY	501(C)(3)	7	ACACIA		X
(3) ACDP, INC 3940 BROADWAY, 2ND FLOOR NEW YORK, NY 10032 13-3266145	SOCIAL SERVIC	NY	501(C)(3)	7	ACACIA		X
(4) 1068 FRANKLIN AVE HOUSING DEVELOPMENT 1776 CLAY AVENUE BRONX, NY 10457 20-8317595	HOUSING	NY	501(C)(4)	N/A	ACACIA		X
(5) PALACIO DORADO MANAGEMENT CORP. 300 E 175TH ST BRONX, NY 10457 46-4966129	HOUSING	NY	501(C)(3)	APPLIED FOR	ACACIA		X
(6) EL REGRESO, INC. 141 SOUTH THIRD STREET BROOKLYN, NY 11211 06-1179595	HEALTH SERVIC	NY	501(C)(3)	7	ACACIA		X
(7)							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2014

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) PROMESA ENTERPRISES LTD. 13-3819522 300 EAST 175TH STREET BRONX, NY 10457	HOLDING CO.	NY	ACACIA	C CORP					X
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)	X	
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).



One Spring Street
New Brunswick, New Jersey 08901 USA
732 828 1614 . fax 732 828 5156
www.withum.com

Instructions for filing
PUERTO RICAN ORGANIZATION TO MOTIVATE,
ENLIGHTEN, AND SERVE ADDICTS, INC.
NY Form 500
New York 500 - Annual Filing for Charitable Org.
for the period ended December 31, 2014

Signature...

The original return should be dated and signed by two officers
of organization.

Filing...

The signed return should be filed on or before November 16, 2015
with...

NYS Department of Law
(Office of the Attorney General)
Charities Bureau - Registration Section
120 Broadway
New York, New York 10271

A filing fee of \$775. must be submitted with the report payable
to the NYS Department of Law.

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

2014
Open to Public
Inspection

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 01 / 01 / 2014 and Ending (mm/dd/yyyy) 12 / 31 / 2014

Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC	Employer Identification Number (EIN): 13-2663328
	Mailing Address: 311 EAST 175TH STREET	NY Registration Number: 01-85-08
	City / State / Zip: BRONX, NY, 10457	Telephone: (718) 299-1100
	Website: WWW.ACACIANETWORK.ORG	Email:

Check your organization's registration category: 7A only EPTL only DUAL (7A & EPTL) EXEMPT Find your registration category in the Charities Registry at www.CharitiesNYS.com

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer: _____
Signature Title Date

Chief Financial Officer or Treasurer: _____
Signature Title Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under the category (7A and EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption:** Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year. Or the organization qualifies for another 7A exemption (see instructions).
- 3b. EPTL filing exemption:** Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.
	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>750.</u>	Total fee: \$ <u>775.</u>	Make a single check or money order payable to: "Department of Law"
---	---------------------------------	------------------------------------	------------------------------	--

CHAR500

Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules including Schedule B (Schedule of Contributors).
- IRS Form 990-T if applicable

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$500,000.
- Audit Report if you received total revenue and support greater than \$500,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000

Note: The Audit and Review requirements are set to change in 2017 and 2021 in accordance with the Non Profit Revitalization Act of 2013. For more details, visit www.CharitiesNYS.com.

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you marked the 7A exemption in Part 3a
- \$25, if you did not mark the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you marked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

Is my organization a 7A, EPTL or DUAL filer?

- 7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")
- EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.
- DUAL filers are registered under both 7A and EPTL.

Check your registration category and learn more about NY law at www.CharitiesNYS.com

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

CHAR500

Schedule 4a: Professional Fund Raisers, Fund Raising Counsels, Commercial Co-Venturers
www.CharitiesNYS.com

2014
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Inspection

If you checked the box in question 4a in Part 4 on the CHAR500 Annual Filing for Charitable Organizations, complete this schedule for EACH Professional Fund Raiser (PFR), Fund Raising Counsel (FRC) or Commercial Co-Venturer (CCV) that the organization engaged for fund raising activity in NY State. Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization: PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.	NY Registration Number: 01-85-08
---	-------------------------------------

2. Professional Fund Raiser, Fund Raising Counsel, Commercial Co-Venturer Information

Fund Raising Professional type: <input type="checkbox"/> Professional Fund Raiser <input type="checkbox"/> Fund Raising Counsel <input type="checkbox"/> Commercial Co-Venturer	Name of FRP:	NY Registration Number: - -
	Mailing Address:	Telephone:
	City / State / Zip:	

3. Contract Information

Contract Start Date:	Contract End Date:
----------------------	--------------------

4. Description of Services

Services provided by FRP:

5. Description of Compensation

Compensation arrangement with FRP:	Amount Paid to FRP:
------------------------------------	---------------------

6. Commercial Co-Venturer (CCV) Report

<input type="checkbox"/> Yes <input type="checkbox"/> No	If services were provided by a CCV, did the CCV provide the charitable organization with the interim or closing report(s) required by Section 173(a) part 3 of the Executive Law Article 7A?
--	--

Definitions

A **Professional Fund Raiser (PFR)**, in addition to other activities, conducts solicitation of contributions and/or handles the donations (Article 7A, 171-a.4).
A **Fund Raising Counsel (FRC)** does not solicit or handle contributions but limits activities to advising or assisting a charitable organization to perform such functions for itself (Article 7A, 171-a.9).
A **Commercial Co-Venturer (CCV)** is an individual or for-profit company that is regularly and primarily engaged in trade or commerce other than raising funds for a charitable organization and who advertises that the purchase or use of goods, services, entertainment or any other thing of value will benefit a charitable organization (Article 7A, 171-a.6).

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2014
Open to Public
Inspection

If you checked the box in question 4b in Part 4 on the CHAR500 Annual Filing for Charitable Organizations, complete this schedule and list EACH government grant. Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization: PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN, AND SERVE ADDICTS, INC.	NY Registration Number: 01-85-08
---	---

2. Government Grants

Name of Government Agency	Amount of Grant
1. NY STATE OASAS	1. 3,282,837.
2. BRONX COMMUNITY HEALTH NETWORK	2. 416,805.
3. DORMITORY AUTHORITY STATE OF NEW YORK	3. 961,226.
4. NYC HUMAN RESOURCES ADMINISTRATION	4. 1,095,788.
5. NY STATE DEPARTMENT OF HEALTH	5. 671,979.
6. NY ADMINISTRATION FOR CHILDREN'S SERVICES	6. 1,423,094.
7. US HEALTH AND HUMAN SERVICES	7. 638,233.
8. NYS DEPARTMENT OF MENTAL HEALTH	8. 1,772,083.
9. NYC DEPT. OF HEALTH AND MENTAL HYGIENE	9. 844,221.
10. GILEAD SCIENCES INC.	10. 175,241.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 11,281,507.



**THE PUERTO RICAN ORGANIZATION TO
MOTIVATE, ENLIGHTEN AND SERVE
ADDICTS, INC.
(PROMESA)**

Financial Statements

December 31, 2014 and 2013

With Independent Auditors' Reports

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
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December 31, 2014 and 2013**

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Independent Auditors' Report

To the Board of Directors,
The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc. (PROMESA):

We have audited the accompanying financial statements of The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc. (PROMESA), which comprise the statements of financial position as of December 31, 2014 and 2013, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of PROMESA as of December 31, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the 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. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplemental information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules are fairly stated in all material respects in relation to the financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2015 on our consideration of PROMESA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering PROMESA's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Wilhem Smith + Brown, PC". The signature is written in a cursive, flowing style.

August 17, 2015

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Statements of Financial Position
December 31, 2014 and 2013**

	2014	2013
Assets		
Cash	\$ 3,369,437	\$ 4,245,066
Cash - residents	255,870	289,519
Due from government agencies, net of allowance of \$997,338 and \$861,220 for the years ended 2014 and 2013, respectively	4,588,686	4,618,062
Due from related and affiliated organizations, net of allowance of \$1,070,687 and \$839,753 for the years ended 2014 and 2013, respectively	5,556,139	4,463,199
Security deposits and other assets	105,320	220,876
Deferred charges - net	472,808	536,590
Property and equipment - net	<u>17,532,547</u>	<u>16,396,206</u>
	<u>\$ 31,880,807</u>	<u>\$ 30,769,518</u>
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	\$ 2,668,540	\$ 3,596,210
Accrued vacation	1,028,518	956,212
Due to residents	255,870	289,519
Loans payable	178,949	200,574
Grant advances	1,592,359	2,096,014
Due to related and affiliated organizations	3,539,576	1,951,818
Loan payable - related party	1,188,000	1,188,000
Reserve for potential contingencies	3,942,932	3,995,415
Mortgage loans payable	<u>4,105,953</u>	<u>4,895,505</u>
Total liabilities	18,500,697	19,169,267
Net assets - unrestricted	<u>13,380,110</u>	<u>11,600,251</u>
	<u>\$ 31,880,807</u>	<u>\$ 30,769,518</u>

The Notes to Financial Statements are an integral part of these statements.

The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Statements of Activities
Years Ended December 31, 2014 and 2013

	2014	2013
Revenues		
Government grants and contracts	\$ 11,281,507	\$ 13,359,446
Program service revenue	27,412,848	24,148,028
Rental income	1,594,651	1,198,710
Interest income	1,826	15,227
Other revenues	<u>169,737</u>	<u>282,758</u>
	40,460,569	39,004,169
Expenses		
Program services	35,870,903	31,336,635
Management and general	<u>2,809,807</u>	<u>2,613,588</u>
	<u>38,680,710</u>	<u>33,950,223</u>
Changes in net assets - unrestricted	1,779,859	5,053,946
Net assets - unrestricted - beginning of year	<u>11,600,251</u>	<u>6,546,305</u>
Net assets - unrestricted - end of year	<u>\$ 13,380,110</u>	<u>\$ 11,600,251</u>

The Notes to Financial Statements are an integral part of these statements.

The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Statements of Functional Expenses
Years Ended December 31, 2014 and 2013

	2014			2013		
	Program Services	Management and General	Total	Program Services	Management and General	Total
Salaries	\$ 15,713,906	\$ --	\$ 15,713,906	\$ 13,335,093	\$ --	\$ 13,335,093
Payroll taxes and employee benefits	5,277,653	--	5,277,653	4,460,617	--	4,460,617
	20,991,559	--	20,991,559	17,795,710	--	17,795,710
Professional fees and contract service payments	4,533,470	2,545,832	7,079,302	4,060,204	2,398,755	6,458,959
Supplies	362,944	47,162	410,106	531,793	69,102	600,895
Telephone	110,822	47,496	158,318	108,164	46,356	154,520
Rent	3,000,199	--	3,000,199	2,813,903	--	2,813,903
Travel and transportation	235,800	--	235,800	197,804	--	197,804
Food	1,450,150	--	1,450,150	1,161,693	--	1,161,693
Repairs and maintenance	453,538	--	453,538	485,885	--	485,885
Equipment	336,928	23,252	360,180	288,168	19,887	308,055
Utilities	1,029,335	65,704	1,095,039	693,753	44,283	738,036
Insurance	650,191	80,361	730,552	284,842	35,205	320,047
Interest	281,643	--	281,643	332,073	--	332,073
Medical supplies	192,308	--	192,308	230,387	--	230,387
Depreciation and amortization	878,799	--	878,799	660,351	--	660,351
Bad debt expense	434,811	--	434,811	651,123	--	651,123
Miscellaneous	928,406	--	928,406	1,040,782	--	1,040,782
	<u>\$ 35,870,903</u>	<u>\$ 2,809,807</u>	<u>\$ 38,680,710</u>	<u>\$ 31,336,635</u>	<u>\$ 2,613,588</u>	<u>\$ 33,950,223</u>

The Notes to Financial Statements are an integral part of these statements.

The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Statements of Cash Flows
Years Ended December 31, 2014 and 2013

	2014	2013
Cash flows from operating activities		
Changes in net assets - unrestricted	\$ 1,779,859	\$ 5,053,946
Adjustments to reconcile changes in net assets - unrestricted to net cash (used) provided by operating activities		
Revenue recognized from third party repayment of mortgage loans payable	(717,211)	(680,963)
Depreciation and amortization	878,799	660,351
Bad debt expense	434,811	651,123
Change in		
Due from government agencies	(405,435)	(1,732,622)
Due from related and affiliated organizations	(1,092,940)	(1,731,468)
Security deposits and other assets	115,556	32,000
Due from insurer	--	14,514
Accounts payable and accrued expenses	(927,670)	1,312,490
Accrued vacation	72,306	257,428
Grant advances	(503,655)	(198,860)
Change in reserve for potential contingencies	<u>(52,483)</u>	<u>(354,112)</u>
Net cash (used) provided by operating activities	(418,063)	3,283,827
Cash flows from investing activities		
Purchases of property and equipment	(1,951,358)	(5,143,741)
Change in due to related and affiliated organizations	<u>1,587,758</u>	<u>91,433</u>
Net cash used by investing activities	(363,600)	(5,052,308)
Cash flows from financing activities		
Repayment of loans payable	(21,625)	(383,547)
Repayment of mortgage loans payable	<u>(72,341)</u>	<u>(68,250)</u>
Net cash used by financing activities	<u>(93,966)</u>	<u>(451,797)</u>
Net change in cash	(875,629)	(2,220,278)
Cash		
Beginning of year	<u>4,245,066</u>	<u>6,465,344</u>
End of year	<u>\$ 3,369,437</u>	<u>\$ 4,245,066</u>

The Notes to Financial Statements are an integral part of these statements.

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Notes to Financial Statements
December 31, 2014 and 2013**

1. Summary of Significant Accounting Policies and Nature of Organization and Operations

Significant accounting policies followed by The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc. ("PROMESA" or the "Organization") in the preparation of the accompanying financial statements are summarized below.

Organization and Operations

PROMESA was founded in 1977. PROMESA is a Bronx-based health, human service, and community development organization with a mission to enable New York City residents to become self-sufficient citizens who contribute to the quality of life of their communities. The Organization provides residential and ambulatory substance abuse treatment services, primary health care for the community, educational and vocational training, along with operating a Head Start program, transitional housing for youth, and a 24-hour drop-in center for homeless and/or runaway youth in the Bronx. PROMESA is supported primarily by service fees paid by New York City and New York State, and grants from various federal, New York City and New York State agencies.

Financial Statement Presentation

The accounting pronouncement related to not-for-profit organizations requires the Organization to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Unrestricted net assets are not externally restricted for identified purposes by donors or grantors. Temporarily restricted net assets are those whose use is temporarily limited by the donor. When a temporary donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported as net assets released from restriction. At December 31, 2014 and 2013, the Organization had no temporarily or permanently restricted net assets.

Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements. These changes have had no effect on the net assets of the Organization.

Revenue Recognition

Income from grants and contracts (up to the grant or contract ceiling) is recorded in the period when the Organization incurs expenditures in compliance with the specific terms and conditions of the grant or contract. The Organization's grant revenue consists primarily of cost reimbursement contracts obtained from federal, state, and local agencies.

In addition, these contracts are subject to audit by the awarding agencies. Each funding source, at its discretion, can request reimbursement for expenses, return of funds, or both, as a result of noncompliance by the Organization with the terms of the grants/contracts. Expenditures in excess of grant revenue are absorbed by the unrestricted net assets. Program service fee revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered and includes retroactive adjustments due to future audits, reviews, and investigations. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known or as years are no longer subject to such audits, reviews, and investigations.

Rental income is recorded in the month in which it is earned.

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Notes to Financial Statements
December 31, 2014 and 2013**

The Organization has agreements with Medicare, Medicaid, and other third-party contractual arrangements that provide for payments to the Organization at amounts different from its established rates. Payment arrangements include predetermined fee schedules and discounted charges. Service fees are reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including retroactive adjustments under reimbursement agreements with third-party payers, which are subject to audit by administering agencies. These adjustments are accrued on an estimated basis and are adjusted in future periods as final settlements are determined. The Organization provides care to certain patients under Medicaid and Medicare payment arrangements. Laws and regulations governing the Medicaid and Medicare programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action. Self-pay revenue is recorded at published charges with charity care deducted to arrive at gross self-pay revenue. Contractual allowances are then deducted to arrive at net self-pay revenue.

The Organization recognizes patient service revenues associated with services provided to patients who have third-party coverage on the basis of contractual rates for the services rendered. For uninsured patients that do not qualify for charity care, the Organization recognizes revenue on the basis of its standard rates for services provided or on the basis of discounted rates if negotiated or provided by policy. On the basis of historical experience, a significant portion of the Organization's uninsured patients will be unable to pay for the services provided. Thus, the Organization records a significant provision for bad debts related to uninsured patients in the period the services are provided.

Due from Government Agencies

Amounts due from government agencies are stated as unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on amounts due using the allowance method. The allowance method is based on experience, contractual terms, and other circumstances, which may affect the ability of the agencies to meet their obligations. Amounts due from government agencies are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible amounts when management determines they will not be collected.

Allowance for Doubtful Accounts

In addition to the allowance on amounts due from government agencies, the carrying amount of amounts due from affiliates is reduced by a valuation allowance that reflects management's best estimate of the amounts that may not be collected. Management individually reviews all balances due from affiliates and based upon an assessment of current creditworthiness, estimates the portion, if any, of the balance that may not be collected. Additionally, management estimates, based on historical performance, a general allowance against the aggregate remaining amount due from affiliates.

Property and Equipment

Property and equipment are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Description	Estimated Life (Years)
Building and building improvements	5 – 39
Furniture and equipment	3 – 20
Vehicles	5

Property and equipment acquired with funds received from federal, state, and local funding sources are considered to be owned by the Organization. The funding agency maintains a reversionary interest in those assets purchased with its funds, and in the determination of the use of the asset or any proceeds from the sale of those assets.

Expenditures for maintenance and repairs are charged to activities as incurred. Expenditures for betterments and major renewals are capitalized and, therefore, are included in property and equipment.

The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Notes to Financial Statements
December 31, 2014 and 2013

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Indirect Cost Allocation

The Organization allocates indirect costs to the programs based on a cost allocation methodology. This method of allocation better determines the cost of grants, contracts and other agreements administered by the Organization.

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 may affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. The Organization believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrong doing. Action for noncompliance may include repayment of amounts improperly reimbursed, fines, penalties, and exclusion from the Medicare and Medicaid programs.

Reserve for Potential Contingencies

The Organization has recorded an estimated amount as a reserve for potential adjustments that may result from settlements based on potential Medicaid claims audits.

Deferred Charges

Deferred charges consist of mortgage financing costs. The costs are being amortized using the effective interest method over the life of the mortgage. The amortization period ranges between ten and nineteen years.

Concentration of Labor

During 2014 and 2013, approximately 65% and 69%, respectively, of the Organization's employees were covered under a collective bargaining agreement which expired on June 30, 2015. The current terms of the agreement are still in effect while the new agreement is being negotiated.

Income Taxes

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and New York taxation codes. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements.

The Organization follows generally accepted accounting principles related to uncertain tax positions which require tax effects from an uncertain tax position to be recognized in the financial statements only if the position is more likely than not to be sustained if the position were to be challenged by a taxing authority. The assessment of the tax position is based solely on the technical merits of the position, without regard to the likelihood that the tax position may be challenged. If an uncertain tax position meets the more-likely-than-not threshold, the largest amount of tax benefit that is greater than 50 percent likely to be recognized upon ultimate settlement with the taxing authority is recorded. The Organization's primary tax positions relate to its status as a not-for-profit entity exempt from income taxes and classification of activities related to its exempt purpose. Management has evaluated the tax positions reflected in the Organization's tax filings and does not believe that any material uncertain tax positions exist.

The Organization files forms 990 in the U.S. federal jurisdiction and CHAR 500 in the State of New York. The Organization did not recognize any tax related penalties or interest for the years ended December 31, 2014 and 2013.

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Notes to Financial Statements
December 31, 2014 and 2013**

Concentration of Credit Risk

Financial instruments that potentially expose the Organization to concentration of credit risk consist primarily of cash and receivables due from government agencies. The Organization places its cash in high quality financial institutions and at times during the years, the amount on deposit may exceed the amounts insured by the Federal Deposit Insurance Corporation. Management does not believe any significant credit risk exists at December 31, 2014. The Organization does not believe any credit risk exists with respect to receivables from government agencies and in addition has provided an allowance for potentially uncollectible amounts.

Retirement Plans

The Organization has a contributory thrift and savings plan for salaried employees meeting certain service requirements which qualifies under Section 401(k) of the Internal Revenue Service Code. Contributions into the plan, which are discretionary, are made based on specified eligibility requirements. For the years ended December 31, 2014 and 2013, the total retirement plan expense amounted to \$553,885 and \$464,604, respectively.

2. Deferred Charges

Deferred charges consist of the following at December 31:

	2014	2013
Financing costs	\$ 866,781	\$ 866,781
Less: Accumulated amortization	<u>(393,973)</u>	<u>(330,191)</u>
Deferred charges, net	<u>\$ 472,808</u>	<u>\$ 536,590</u>

Amortization expense amounted to \$63,782 and \$63,783 for the years ended December 31, 2014 and 2013, respectively.

Aggregate future amortization expense for the next five years relating to the above deferred finance charges are estimated to be as follows:

Year	Amount
2015	\$ 62,378
2016	22,847
2017	22,847
2018	22,847
2019	22,850
Thereafter	<u>319,039</u>
	<u>\$ 472,808</u>

3. Property and Equipment

Property and equipment consists of the following at December 31:

	2014	2013
Land	\$ 12,750	\$ 12,750
Buildings	7,700,596	7,700,596
Building improvements	8,030,328	7,689,256
Furniture and equipment	3,276,285	3,015,475
Vehicles	140,180	131,280
Construction in progress	7,088,146	5,747,570
Software	<u>188,000</u>	<u>188,000</u>
	26,436,285	24,484,927
Less: Accumulated depreciation	<u>(8,903,738)</u>	<u>(8,088,721)</u>
Property and equipment - net	<u>\$ 17,532,547</u>	<u>\$ 16,396,206</u>

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Notes to Financial Statements
December 31, 2014 and 2013**

Depreciation expense amounted to \$815,017 and \$596,567 in 2014 and 2013, respectively.

4. Related Party and Affiliated Transactions

PROMESA is a member of Acacia Network, Inc. ("Acacia"). Acacia includes: Promesa Housing Development Fund Corporation, Inc. ("PHDFC"), Promesa Residential Health Care Facility, Inc. ("Casa"), Promesa Administrative Services Organization, Inc. ("PASO"), Promesa Enterprises, Inc. ("Enterprises"), Promesa Foundation, Inc., Corporation for Youth Energy, The Julio Martinez Memorial Fund, Acacia Network Housing, Inc. ("Acacia Housing"), General Development and Orientation Council, Inc. ("GDOC"), East Harlem Council for Community Improvement, Inc. ("EHCCI"), Capital District Latinos, Inc., La Rama, Inc., Hispanos Unidos De Buffalo, Inc., Buffalo Hispanic Management Company, Inc., Loisaída, Inc., 1068 Franklin Avenue Housing Development Fund Corporation ("1068 Franklin Ave HDFC"), and Community Association of Progressive Dominicans ("ACDP"). In addition, employees of the Organization participate in the pension plan of Promesa, Inc. The members of Acacia share common management. The Organization is also related to Bronx Addiction Integrated Concepts Systems, Inc. ("BASICS"), United Bronx Parents, Inc., La Casa De Salud, Inc., La Casita II Housing Development Fund Corporation, The Dormitory Project Housing Development Fund Corporation, The Bronx Council for Economic Development Corporation, Inc., Maria Isabel Housing Development Fund Company, Inc., and South Bronx Community Management Company, Inc., with which it shares common management.

PASO acts as a common paymaster. In addition, certain administrative payroll and benefits are allocated to PROMESA. For the years ended December 31, 2014 and 2013, allocated costs amounted to \$2,750,548 and \$2,490,134, respectively. Included in accounts payable and accrued expenses at December 31, 2013 is \$277,666 due to PASO for the Organization's share of estimated unpaid health claims under a self-funded health, dental, vision, and prescription medical plan for all affiliates of Acacia Network and their dependents. In addition, PROMESA had amounts due to PASO of \$1,314,188 and \$40,680 at December 31, 2014 and 2013, respectively.

In December 2011, Acacia entered into a settlement agreement with the New York State Workers' Compensation Board pertaining to Acacia's former membership in the New York Healthcare Facilities Trust (the "Trust"). The Trust had a deficit at the time of its dissolution in 2006. All members of the Trust were responsible for repaying their share of the deficit. Acacia's share was calculated to be approximately \$1,055,000. Since PASO serves as the common paymaster for all related party entities, the liability was recorded by PASO and offsetting receivables were recorded from the Organization. For the year ended December 31, 2014 and 2013, allocated costs to the Organization amounted to \$8,472 and \$11,583, respectively.

Included in due from related and affiliated organizations is \$1,070,687 and \$839,753 due from Acacia at December 31, 2014 and 2013, respectively, for allocated costs and advances.

Included in due to related and affiliated organizations is \$2,130,934 and \$1,773,123 due to CASA at December 31 2014 and 2013, respectively. These charges represent salaries, related costs, interest charged, and money held on behalf of CASA. Interest charged by CASA was \$36,000 for each of the years ended December 31, 2014 and 2013. Rent charged by CASA amounted to \$108,996 for each of the years ended December 31, 2014 and 2013.

Included in due from related and affiliated organizations is \$4,833,353 and \$3,397,154 at December 31, 2014 and 2013, respectively, which represents salaries allocated to and net advances to PHDFC, offset by rent charges from PHDFC. Salaries paid by the Organization on behalf of PHDFC were \$1,265,279 and \$1,176,998 for the years ended December 31, 2014 and 2013, respectively. Rent charged by PHDFC amounted to \$96,231 and \$71,105 for the years ended December 31, 2014 and 2013, respectively. In addition, there was \$6,096 included in accounts payable for charges due to PHDFC at December 31, 2014.

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Notes to Financial Statements
December 31, 2014 and 2013**

Included in due from related and affiliated organizations is \$343,689 and \$350,968 due from Foundation at December 31, 2014 and 2013, respectively. These intercompany balances relate to salaries and security services paid by PROMESA on behalf of Foundation. Salaries paid by the Organization on behalf of Foundation were \$43,096 for the year ended December 31, 2014. The Organization also leases property from Foundation. Rent charges were \$320,330 and \$265,933 for the years ended December 31, 2014 and 2013, respectively. In addition, there was \$4,085 included in accounts payable for charges due to Foundation at December 31, 2014.

Included in due from related and affiliated organizations is \$435 and \$422,370 at December 31, 2014 and 2013, respectively, which represents rent charges by 1068 HDFC. Rent charged by 1068 HDFC amounted to \$504,167 for each of the years ended December 31, 2014 and 2013.

Included in due from related and affiliated organizations is \$14,508 and \$13,973 due from Enterprises at December 31, 2014 and 2013, respectively, for allocated costs.

Included in due from related and affiliated organizations is \$2,883 and \$12,478 due from United Bronx Parents at December 31, 2014 and 2013, respectively, for salaries and other allocated costs. Salaries paid by the Organization on behalf of United Bronx Parents were \$126,505 and \$59,269 for the years ended December 31, 2014 and 2013, respectively. The Organization also leases property from United Bronx Parents. Rent charges were \$304,800 for the year ended December 31, 2014. In addition, there was \$930 included in accounts payable for charges due to United Bronx Parents at December 31, 2014.

Included in due from related and affiliated organizations is \$27,081 and \$21,880 due from Loisaída, Inc. at December 31, 2014 and 2013, respectively, for salaries and allocated costs. Salaries paid by the Organization on behalf of Loisaída, Inc. were \$4,392 and \$2,940 for the years ended December 31, 2014 and 2013, respectively.

Included in due (to) from related and affiliated organizations is (\$10,438) and \$75,959 due to ACDP at December 31, 2014 and 2013, respectively, for advances.

Included in due from related and affiliated organizations is \$215,370 due to Acacia Housing at December 31, 2014 for salaries and advances. Salaries paid by the Organization on behalf of Acacia Housing were \$25,893 and \$26,316 for the years ended December 31, 2014 and 2013, respectively. In addition, there was \$12,572 included in accounts payable for charges due to Acacia Housing at December 31, 2014.

Included in due from related and affiliated organizations is \$44,855 and \$168,417 due from La Casa de Salud at December 31, 2014 and 2013, respectively, for salaries and allocated costs. Salaries paid by the Organization on behalf of La Casa de Salud were \$137,768 and \$124,992 for the years ended December 31, 2014 and 2013, respectively. In addition, there was \$11,047 included in accounts payable for charges due to La Casa de Salud at December 31, 2014.

Included in due to related and affiliated organizations is \$84,016 and \$91,989 due to EHCCI at December 31, 2014 and 2013, respectively, which represents advances for purchases of furniture, salaries and related costs.

Included in due from (to) related and affiliated organizations is \$73,965 and (\$46,026) due from BASICS at December 31, 2014 and 2013, respectively, which represents salaries and related costs. Salaries paid by the Organization on behalf of BASICS were \$121,753 and \$70,379 for the years ended December 31, 2014 and 2013, respectively. In addition, there was \$87,331 included in accounts payable for charges due to BASICS at December 31, 2014.

For the years ended December 31, 2014 and 2013, there is an allowance of \$1,070,687 and 839,753, respectively, against balances due from affiliates.

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Notes to Financial Statements
December 31, 2014 and 2013**

At December 31, due from (to) related and affiliated organizations consists of the following:

	2014	2013
Acacia	\$ 1,070,687	\$ 839,753
PHDFC	4,833,353	3,397,154
Foundation	343,689	350,968
Acacia Housing	215,370	--
1068 HDFC	435	422,370
Enterprise	14,508	13,973
Loisaida, Inc.	27,081	21,880
ACDP	--	75,959
BASICS	73,965	--
La Casa de Salud	44,855	168,417
United Bronx Parents	<u>2,883</u>	<u>12,478</u>
	6,626,826	5,302,952
Less: Allowance for doubtful accounts	<u>(1,070,687)</u>	<u>(839,753)</u>
Total due from related and affiliated organizations	<u>\$ 5,556,139</u>	<u>\$ 4,463,199</u>
PASO	\$ (1,314,188)	\$ (40,680)
EHCCI	(84,016)	(91,989)
BASICS	--	(46,026)
ACDP	(10,438)	--
CASA	<u>(2,130,934)</u>	<u>(1,773,123)</u>
Total due to related and affiliated organizations	<u>\$ (3,539,576)</u>	<u>\$ (1,951,818)</u>

The Organization obtained a five-year loan during 2004, which converted to an on demand loan at maturity, from CASA in the principal amount of \$900,000. Interest is charged at 4 percent with repayments to be made at unspecified intervals. In addition, during 2006 the Organization added a ten-year non-interest bearing loan in the principal amount of \$288,000 from CASA. Both loans are included in the financial statements as loan payable - related party. Unpaid interest on these loans is included in the balance due to CASA.

The aggregate minimum annual rental commitment, under all non-cancelable leases with related parties with terms of one year or more for the periods set forth below are as follows:

Year	Amount
2015	\$ 1,354,156
2016	1,203,580
2017	1,053,055
2018	872,529
2019	828,680
Thereafter	<u>6,370,550</u>
	<u>\$ 11,682,550</u>

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Notes to Financial Statements
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5. Mortgage Loans Payable

Mortgage loans payable at December 31, consist of the following:

	2014	2013
Dormitory Authority of the State of New York ("DASNY"), interest at 5.47 percent, payable in semiannual installments, due August 2019 (A)	\$ 687,500	\$ 807,500
DASNY, interest at 5.61 percent, payable in semiannual installments, due August 2015 (A)	487,328	963,056
DASNY, interest at 4.76 percent, payable in annual installments, due February 2028 (A)	2,482,393	2,603,876
Banco Popular, interest at 5.87 percent, payable in monthly installments, maturing in February 2020 (B)	<u>448,732</u>	<u>521,073</u>
Total mortgage loans payable	<u>\$ 4,105,953</u>	<u>\$ 4,895,505</u>

(A) Installments are paid directly by New York State Office of Alcoholism and Substance Abuse Services ("OASAS"). PROMESA records revenue equal to the amount of debt service. The loan is collateralized by certain assets of the Organization. OASAS will have a lien on the Detox center for a period of 20 years commencing with the first date services are provided. During the 20 year period, PROMESA has to maintain compliance with several contractual requirements. If the Organization fails to comply with any of the contractual requirements during the 20 year period, the Organization must pay back OASAS all the money advanced less a credit of 5 percent for each year in which the Organization was in compliance.

(B) The loan calls for a fifteen year repayment term with equal monthly installment payments and an interest rate fixed at a rate per annum equal to the effective yield rate for United States Treasury Notes with a maturity of five years, as published in *The Wall Street Journal* on the day which is three business days prior to the closing (January 5, 2005), plus 225 basis points (5.87 percent as of January 2, 2005). Thereafter, the interest rate will be adjusted on the 5th and 10th anniversary dates of the loan to be fixed for the subsequent five year periods. In no event shall the interest rate for the loan ever be less than 5.75 percent. Subsequent to year end, the interest rate was adjusted to 5.75 percent. The loan is collateralized by certain assets of the Organization.

The future maturities of the mortgage loans payable are as follows:

Year	Amount
2015	\$ 823,044
2016	359,711
2017	376,569
2018	393,722
2019	357,407
Thereafter	<u>1,795,500</u>
	<u>\$ 4,105,953</u>

6. Loans Payable

During 2011, the Organization secured various loans in relation to the purchase of several vehicles. These loans are for a term of five years with varying maturity dates through 2015 and interest between 6.49 percent to 8.39 percent. The loans are collateralized by the vehicles. In addition, during 2011 the Organization entered into a loan agreement with a maximum borrowing capacity of \$1,500,000 with interest at 3.25 percent in excess of the One Month LIBOR. Monthly interest-only payments are required until the maturity date, September 30, 2015, at which time all unpaid principal and interest is due.

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Notes to Financial Statements
December 31, 2014 and 2013**

At December 31, 2014 and 2013, the total outstanding on these loans was \$178,949 and \$200,574, respectively.

The future maturities of the loans payable are as follows:

	Year	Amount
7. Due to Residents	2015	\$ 178,949

PROMESA acts as a fiscal agent for the residents' funds. PROMESA controls these funds during the clients' period of residency. Upon departure from the facility, the money is either returned to the client or to the appropriate government agency. The cash held for this purpose is considered restricted. At December 31, 2014 and 2013, the amount due to residents is \$255,870 and \$289,519, respectively.

8. Commitments and Contingency

PROMESA has entered into leases for office space and equipment expiring at various dates through 2018 with unrelated third party lessors. Certain of the office leases provide for rental payments to increase annually based on the increase in the Consumer Price Index.

Total rent expense including related party transactions for the years ended December 31, 2014 and 2013 amounted to \$3,000,199 and \$2,813,903, respectively.

The aggregate minimum annual rental commitment, under all non-cancelable leases with unrelated third party lessors with terms of one year or more for the periods set forth below are as follows:

Year	Amount
2015	\$ 500,887
2016	219,924
2017	178,833
2018	71,160
	<u>\$ 970,804</u>

9. Concentrations

PROMESA receives funding for residents and clients from various third-party payers, e.g., government-funded contracts, Medicaid, Supplemental Security Income ("SSI"), Home Relief, etc. PROMESA does not require these residents and clients to remit deposits upon admission to its programs. Included in due from government agencies are the following:

	2014	2013
New York State	\$ 3,570,664	\$ 3,636,372
New York City	\$ 165,435	\$ 75,797

The majority of services are paid by New York State. Thus, PROMESA is highly dependent on New York State reimbursement systems. The following represents those funding sources and amounts which represent 57 and 60 percent for 2014 and 2013, respectively of PROMESA's total revenues:

	2014	2013
OASAS	\$ 2,985,032	\$ 5,735,525
Department of Health	\$ 19,093,326	\$ 16,540,544
Human Resources Administration	\$ 907,274	\$ 958,232

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Notes to Financial Statements
December 31, 2014 and 2013**

10. Supplemental Disclosure of Cash Flow Information

	2014	2013
Cash paid for interest	\$ 71,776	\$ 85,929
Change in cash – residents	\$ (33,649)	\$ 181,358

11. Subsequent Events

The Organization has evaluated subsequent events occurring after the statement of financial position date, through the date of August 17, 2015 the date the financial statements were available for release. Based upon this evaluation, the Organization has determined that no subsequent events have occurred, which require disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2014**

	CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Health and Human Services Outpatient Early Intervention Services with Respect to HIV Diseases	93.918	H76HA00746	\$ 446,946
U.S. Dept. of Health & Human Services - Substance Abuse & Mental Health Services Administration Ryan White HIV/AIDS Treatment	93.914	11-TCC-835	191,287
Pass-through from New York City Human Resources Administration			
Temporary Assistance for Needy Families	93.558	14BV48PINC	28,572
Temporary Assistance for Needy Families	93.558	20111428422	8,684
U.S. Dept. of Health & Human Services - Administration for Children and Families			
Pass-through from New York City Agency for Child Development - Head Start	93.600	20131407173	<u>1,423,094</u>
Total U.S. Department of Health and Human Services			2,098,583
U.S. Department of Housing and Urban Development Housing Opportunities for Persons with AIDS	14.241	14B-SPH-011	388,965
Pass-through from New York City Human Resources Administration			
Housing Opportunities for Persons with AIDS	14.241	20111428422	212,295
U.S. Department of Housing and Urban Development Pass-through from New York State Office of Alcoholism and Substance Abuse Services - Shelter Plus Care	14.238	C003899	<u>628,478</u>
Total U.S. Department of Housing and Urban Development			1,229,738
U.S. Department of Agriculture Child and Adult Care Food Program			
Pass-through from New York State Department of Health	10.558	4023	<u>135,195</u>
			<u>\$ 3,463,516</u>

See Independent Auditors' Report.
See accompanying Note to Schedule of Expenditures of Federal Awards

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Note to Schedule of Expenditures of Federal Awards
December 31, 2014**

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc. (PROMESA) 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*. Some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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Independent Auditors' 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,
The Puerto Rican Organization to Motivate, Enlighten
and Serve Addicts, Inc. (PROMESA):

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of PROMESA, which comprise the statements of financial position as of December 31, 2014 and 2013, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated August 17, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered PROMESA's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of PROMESA's internal control. Accordingly, we do not express an opinion on the effectiveness of PROMESA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

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

Purpose of this Report

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

A handwritten signature in blue ink that reads "Withum Smith & Brown, PC".

August 17, 2015

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Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance as Required by OMB Circular A-133

To the Board of Directors,
The Puerto Rican Organization to Motivate, Enlighten
and Serve Addicts, Inc. (PROMESA):

Report on Compliance for Each Major Federal Program

We have audited PROMESA's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of PROMESA's major federal programs for the year ended December 31, 2014. PROMESA's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of PROMESA's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 PROMESA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of PROMESA's compliance.



Opinion on Each Major Federal Program

In our opinion, PROMESA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

Management of PROMESA is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered PROMESA's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 PROMESA's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "William Smith + Brown, PC".

August 17, 2015

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Schedule of Findings and Questioned Costs
Year Ended December 31, 2014**

Section 1 – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting	
Material weaknesses identified?	None noted
Significant deficiencies identified that are not considered to be material weaknesses?	None noted
Non-compliance material to financial statements?	No

Federal Awards

Internal control over major programs	
Material weaknesses identified?	None noted
Significant deficiencies identified that are not considered to be material weaknesses?	None noted
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(c) of Circular A-133?	None noted

Identification of major program:

<u>CFDA Number</u>	<u>Name of Federal Programs</u>
93.600	Head Start
14.241	Housing Opportunities for Persons with AIDS

Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as low-risk auditee?	Yes

Section 2 – Financial Statement Findings

None noted.

Section 3 - Major Federal Awards Findings and Questioned Costs

None noted.

**The Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.
(PROMESA)
Schedule of Prior Years Audit Findings and Questioned Costs
Year Ended December 31, 2014**

None noted.