

Form

**990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

OMB No 1545-0047

**2005**

Open to Public Inspection

**A** For the 2005 calendar year, or tax year beginning , and ending**B** Check if applicable☐ Address change☐ Name change☐ Initial return☐ Final return☐ Amended return☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization**INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS**

Number and street (or P O box if mail is not delivered to street address)

**4801 WILSHIRE BLVD.**

Room/suite

**216**

City or town, state or country, and ZIP + 4

**LOS ANGELES****CA 90010-3813****D** Employer identification no.**94-3382902****E** Telephone number**323-937-9911****F** Accounting method: ☒ Cash☐ Accrual ☐ Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations

**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates**H(c)** Are all affiliates included? ☐ Yes ☐ No

(If "No," attach a list See instr)

**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number**M** Check ☐ if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)**L** Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **1,858,957****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions)**

<b>1</b>	Contributions, gifts, grants, and similar amounts received				
<b>a</b>	Direct public support	<b>1a</b>	<b>1,191,072</b>		
<b>b</b>	Indirect public support	<b>1b</b>	<b>370,423</b>		
<b>c</b>	Government contributions (grants)	<b>1c</b>	<b>297,310</b>		
<b>d</b>	Total (add lines 1a through 1c) (cash \$ <b>1,858,805</b> noncash \$ )	<b>1d</b>	<b>1,858,805</b>		
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>			
<b>3</b>	Membership dues and assessments	<b>3</b>			
<b>4</b>	Interest on savings and temporary cash investments	<b>4</b>	<b>152</b>		
<b>5</b>	Dividends and interest from securities	<b>5</b>			
<b>6a</b>	Gross rents	<b>6a</b>			
<b>b</b>	Less rental expenses	<b>6b</b>			
<b>c</b>	Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>			
<b>7</b>	Other investment income (describe )	<b>7</b>			
<b>8a</b>	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
<b>b</b>	Less cost or other basis and sales expenses	<b>8a</b>			
<b>c</b>	Gain or (loss) (attach schedule)	<b>8b</b>			
<b>d</b>	Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8c</b>			
<b>9</b>	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>	<b>8d</b>			
<b>a</b>	Gross revenue (not including \$ of contributions reported on line 1a)	<b>9a</b>			
<b>b</b>	Less direct expenses other than fundraising expenses	<b>9b</b>			
<b>c</b>	Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>			
<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>			
<b>b</b>	Less cost of goods sold	<b>10b</b>			
<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>			
<b>11</b>	Other revenue (from Part VII, line 103)	<b>11</b>			
<b>12</b>	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>	<b>1,858,957</b>		
<b>13</b>	Program services (from line 44, column (B))	<b>13</b>	<b>1,220,803</b>		
<b>14</b>	Management and general (from line 44, column (C))	<b>14</b>	<b>178,162</b>		
<b>15</b>	Fundraising (from line 44, column (D))	<b>15</b>	<b>340,961</b>		
<b>16</b>	Payments to affiliates (attach schedule)	<b>16</b>			
<b>17</b>	Total expenses (add lines 16 and 44, column (A))	<b>17</b>	<b>1,739,926</b>		
<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	<b>119,031</b>		
<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	<b>4,552</b>		
<b>20</b>	Other changes in net assets or fund balances (attach explanation)	<b>20</b>			
<b>21</b>	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>	<b>123,583</b>		

5/15  
19

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) <b>STMT 1</b> (cash \$ <b>550,649</b> non-cash \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	22 <b>550,649</b>	<b>550,649</b>		
23	Specific assistance to individuals (attach schedule) <input type="checkbox"/>	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25 <b>32,587</b>	<b>32,587</b>		
26	Other salaries and wages	26 <b>190,410</b>	<b>151,320</b>	<b>24,690</b>	<b>14,400</b>
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29 <b>20,803</b>	<b>18,697</b>	<b>1,330</b>	<b>776</b>
30	Professional fundraising fees	30			
31	Accounting fees	31 <b>13,564</b>		<b>13,564</b>	
32	Legal fees	32 <b>17,738</b>		<b>17,738</b>	
33	Supplies	33 <b>16,884</b>	<b>4,375</b>	<b>8,135</b>	<b>4,374</b>
34	Telephone	34			
35	Postage and shipping	35 <b>11,203</b>	<b>4,350</b>	<b>3,426</b>	<b>3,427</b>
36	Occupancy	36 <b>98,001</b>	<b>98,001</b>		
37	Equipment rental and maintenance	37			
38	Printing and publications	38 <b>25,433</b>	<b>15,286</b>	<b>5,471</b>	<b>4,676</b>
39	Travel	39 <b>109,240</b>	<b>44,526</b>	<b>19,991</b>	<b>44,723</b>
40	Conferences, conventions, and meetings	40 <b>183,022</b>	<b>5,463</b>	<b>601</b>	<b>176,958</b>
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42			
43	Other expenses not covered above (itemize).				
a	<b>SEE STATEMENT 2</b>	43a <b>470,392</b>	<b>295,549</b>	<b>83,216</b>	<b>91,627</b>
b		43b			
c		43c			
d		43d			
e		43e			
f		43f			
g		43g			
44	<b>Total functional expenses.</b> Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44 <b>1,739,926</b>	<b>1,220,803</b>	<b>178,162</b>	<b>340,961</b>

**Joint Costs.** Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ , (ii) the amount allocated to Program services \$ ,

(iii) the amount allocated to Management and general \$ , and (iv) the amount allocated to Fundraising \$

**Part III Statement of Program Service Accomplishments (See the instructions.)**

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose?

► **SEE STATEMENT 3**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
(Required for 501(c)(3) & (4) orgs., & 4947(a)(1) trusts, but optional for others.)

**a SEE "STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS" ATTACHED.**

(Grants and allocations \$ **550,649** ) If this amount includes foreign grants, check here ► ☐ **1,220,803**

**b**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

**c**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

**d**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

**e Other program services (attach schedule)**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

**f Total of Program Service Expenses (should equal line 44, column (B), Program services)**

► **1,220,803**

Form **990** (2005)

**Part IV Balance Sheets** (See the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>45</b> Cash-non-interest-bearing	<b>154,552</b>	<b>45</b>	<b>123,583</b>
	<b>46</b> Savings and temporary cash investments		<b>46</b>	
	<b>47a</b> Accounts receivable	<b>47a</b>		
	<b>b</b> Less allowance for doubtful accounts	<b>47b</b>	<b>47c</b>	
	<b>48a</b> Pledges receivable	<b>48a</b>		
	<b>b</b> Less allowance for doubtful accounts	<b>48b</b>	<b>48c</b>	
	<b>49</b> Grants receivable		<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule)		<b>50</b>	
	<b>51a</b> Other notes and loans receivable (attach schedule)	<b>51a</b>		
	<b>b</b> Less allowance for doubtful accounts	<b>51b</b>	<b>51c</b>	
	<b>52</b> Inventories for sale or use		<b>52</b>	
	<b>53</b> Prepaid expenses and deferred charges		<b>53</b>	
	<b>54</b> Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		<b>54</b>	
	<b>55a</b> Investments-land, buildings, and equipment, basis	<b>55a</b>		
	<b>b</b> Less accumulated depreciation (attach schedule)	<b>55b</b>	<b>55c</b>	
	<b>56</b> Investments-other (attach schedule)		<b>56</b>	
	<b>57a</b> Land, buildings, and equipment, basis	<b>57a</b>		
	<b>b</b> Less accumulated depreciation (attach schedule)	<b>57b</b>	<b>57c</b>	
<b>58</b> Other assets (describe <input type="checkbox"/> )		<b>58</b>		
<b>59</b> <b>Total assets</b> (must equal line 74) Add lines 45 through 58	<b>154,552</b>	<b>59</b>	<b>123,583</b>	
<b>Liabilities</b>	<b>60</b> Accounts payable and accrued expenses		<b>60</b>	
	<b>61</b> Grants payable		<b>61</b>	
	<b>62</b> Deferred revenue		<b>62</b>	
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule)		<b>63</b>	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule)		<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule) <b>SEE WORKSHEET</b>	<b>150,000</b>	<b>64b</b>	
	<b>65</b> Other liabilities (describe <input type="checkbox"/> )		<b>65</b>	
<b>66</b> <b>Total liabilities.</b> Add lines 60 through 65	<b>150,000</b>	<b>66</b>	<b>0</b>	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74</b>			
	<b>67</b> Unrestricted	<b>-108,448</b>	<b>67</b>	<b>33,344</b>
	<b>68</b> Temporarily restricted	<b>113,000</b>	<b>68</b>	<b>90,239</b>
	<b>69</b> Permanently restricted		<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74</b>			
	<b>70</b> Capital stock, trust principal, or current funds		<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund		<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds		<b>72</b>	
	<b>73</b> <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	<b>4,552</b>	<b>73</b>	<b>123,583</b>
	<b>74</b> <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	<b>154,552</b>	<b>74</b>	<b>123,583</b>

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)**

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	1,858,957
<b>b</b>	Amounts included on line a but not on Part I, line 12		
<b>1</b>	Net unrealized gains on investments	<b>b1</b>	
<b>2</b>	Donated services and use of facilities	<b>b2</b>	
<b>3</b>	Recoveries of prior year grants	<b>b3</b>	
<b>4</b>	Other (specify)	<b>b4</b>	
	Add lines <b>b1</b> through <b>b4</b>	<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>	<b>c</b>	1,858,957
<b>d</b>	Amounts included on Part I, line 12, but not on line a:		
<b>1</b>	Investment expenses not included on Part I, line 6b	<b>d1</b>	
<b>2</b>	Other (specify)	<b>d2</b>	
	Add lines <b>d1</b> and <b>d2</b>	<b>d</b>	
<b>e</b>	Total revenue (Part I, line 12). Add lines <b>c</b> and <b>d</b>	<b>e</b>	1,858,957

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	1,739,926
<b>b</b>	Amounts included on line a but not Part I, line 17		
<b>1</b>	Donated services and use of facilities	<b>b1</b>	
<b>2</b>	Prior year adjustments reported on Part I, line 20	<b>b2</b>	
<b>3</b>	Losses reported on Part I, line 20	<b>b3</b>	
<b>4</b>	Other (specify)	<b>b4</b>	
	Add lines <b>b1</b> through <b>b4</b>	<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>	<b>c</b>	1,739,926
<b>d</b>	Amounts included on Part I, line 17, but not on line a:		
<b>1</b>	Investment expenses not included on Part I, line 6b	<b>d1</b>	
<b>2</b>	Other (specify)	<b>d2</b>	
	Add lines <b>d1</b> and <b>d2</b>	<b>d</b>	
<b>e</b>	Total expenses (Part I, line 17). Add lines <b>c</b> and <b>d</b>	<b>e</b>	1,739,926

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated ) (See the instructions )

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contrib to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
ELLEN EDMONDSON 4801 WILSHIRE BL LOS ANGELE CA 90010	PRES/TRUSTEE 1	0	0	0
CARL SMITH 4801 WILSHIRE BL LOS ANGELE CA 90010	SEC/TRUSTEE 2	0	0	0
JAMES BARNES 4801 WILSHIRE BL LOS ANGELE CA 90010	TRS/TRUSTEE 1	0	0	0
CAROLYN HAMAKER 4801 WILSHIRE BL LOS ANGELE CA 90010	CLINIC ED 40	32,587	0	0

Form 990 (2005)

INTERNATIONAL ACADEMY OF DETOXIFI- 94-3382902

Page 6

**Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)**

Yes No

**75a** Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings **▶ 3**

**b** Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)

75b X

**c** Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control?

75c X

**Note.** Related organizations include section 509(a)(3) supporting organizations

If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization

**d** Does the organization have a written conflict of interest policy?

75d X

**Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits**

(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contrib to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
N/A				

**Part VI Other Information (See the instructions.)**

Yes No

**76** Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity

76 X

**77** Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes

77 X

**78a** Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?

78a X

**b** If "Yes," has it filed a tax return on Form 990-T for this year?

78b

**79** Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement

79 X

**80a** Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?

80a X

**b** If "Yes," enter the name of the organization ▶

and check whether it is ☐ exempt or ☐ nonexempt

**81a** Enter direct and indirect political expenditures (See line 81 instructions)

81a

**b** Did the organization file Form 1120-POL for this year?

81b X

Part VI Other Information (continued)		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III )		
82b			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	
83b			
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
84b			
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	N/A	
85a			
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	N/A	
85b			
c	Dues, assessments, and similar amounts from members		
85c			
d	Section 162(e) lobbying and political expenditures		
85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85g			
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
85h			
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
86a			
b	Gross receipts, included on line 12, for public use of club facilities		
86b			
87	501(c)(12) orgs Enter a Gross income from members or shareholders		
87a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them )		
87b			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
88			
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under. section 4911 ▶ 0 ; section 4912 ▶ 0 , section 4955 ▶ 0		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
89b			
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year sections 4912, 4955, and 4958		0
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed ▶ CA, NY		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions )	90b	2
91a	The books are in care of ▶ ALI DATARDINA 4801 WILSHIRE BLVD., SUITE 216 Located at ▶ LOS ANGELES, CA	Telephone no ▶ 323-937-9911	ZIP + 4 ▶ 90010
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
91b		Yes	No
91c	At any time during the calendar year, did the organization maintain an office outside of the United States?		X
c	If "Yes," enter the name of the foreign country ▶		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year		▶ <input type="checkbox"/>
92			

**Part VII Analysis of Income-Producing Activities (See the instructions.)**

**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by sec. 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	152	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0		152	0
105 Total (add line 104, columns (B), (D), and (E))					152

**Note:** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)**

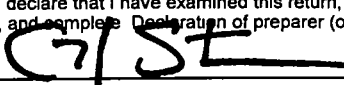
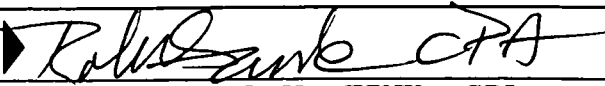
Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
N/A	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)**

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)**

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
- Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	 Signature of officer		11/15/06 Date	
Paid Preparer's Use Only	Type or print name and title CARL SMITH, SECRETARY			
	Preparer's signature 	Date 11/15/06	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Instr. W)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ROLAND W. FINK, CPA 2441 HONOLULU AVE., SUITE 126 MONTROSE, CA 91020-1847		EIN Phone no 818-249-4577	



**SCHEDULE A**  
**(Form 990 or 990-EZ)****Organization Exempt Under Section 501(c)(3)**(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),  
or 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

**2005**Department of the Treasury  
Internal Revenue Service**Supplementary Information-(See separate instructions.)**▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

**INTERNATIONAL ACADEMY OF DETOXIFI- CATION SPECIALISTS**

Employer identification number

**94-3382902****Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Comp	(d) Contrib to empl ben plans & deferred comp	(e) Expense account & other allowances
NONE				
Total number of other employees paid over \$50,000 ▶				

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
JEREMIE RACHUNOW, MD 139 FULTON ST., SUITE 700 NEW YORK NY 10038	MEDICAL SERVICES	84,170
Total number of others receiving over \$50,000 for professional services ▶		0

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶		

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

Schedule A (Form 990 or 990-EZ) 2005

**Part III Statements About Activities** (See page 2 of the instructions.)

Yes No

<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B ) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions )		
<b>a</b> Sale, exchange, or leasing of property?	2a	X
<b>b</b> Lending of money or other extension of credit?	2b	X
<b>c</b> Furnishing of goods, services, or facilities?	2c	X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <b>SEE PART V, FORM 990</b>	2d	X
<b>e</b> Transfer of any part of its income or assets?	2e	X
<b>3a</b> Do you make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments )	3a	X
<b>b</b> Do you have a section 403(b) annuity plan for your employees?	3b	X
<b>c</b> During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c	X
<b>4a</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
<b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions.)The organization is not a private foundation because it is (Please check only **ONE** applicable box )

- ☐ **5** A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)  
☐ **6** A school Section 170(b)(1)(A)(ii) (Also complete Part V )  
☐ **7** A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)  
☐ **8** A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)  
☐ **9** A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state ►**  
☐ **10** An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A.)  
☒ **11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A )  
☐ **11b** A community trust Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A )  
☐ **12** 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A )  
☐ **13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization ► ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations (See page 6 of the instructions )

(a) Name(s) of supported organization(s)	(b) Line number from above

- ☐ **14** An organization organized and operated to test for public safety Section 509(a)(4). (See page 6 of the instructions )



**Part V Private School Questionnaire** (See page 7 of the instructions.)**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	N/A	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	<b>29</b>		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	<b>30</b>		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )	<b>31</b>		
<b>32</b> Does the organization maintain the following:			
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?	<b>32a</b>		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<b>32b</b>		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	<b>32c</b>		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions?	<b>32d</b>		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )			
<b>33</b> Does the organization discriminate by race in any way with respect to:			
<b>a</b> Students' rights or privileges?	<b>33a</b>		
<b>b</b> Admissions policies?	<b>33b</b>		
<b>c</b> Employment of faculty or administrative staff?	<b>33c</b>		
<b>d</b> Scholarships or other financial assistance?	<b>33d</b>		
<b>e</b> Educational policies?	<b>33e</b>		
<b>f</b> Use of facilities?	<b>33f</b>		
<b>g</b> Athletic programs?	<b>33g</b>		
<b>h</b> Other extracurricular activities?	<b>33h</b>		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )			
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?	<b>34a</b>		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	<b>34b</b>		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C B. 587, covering racial nondiscrimination? If "No," attach an explanation	<b>35</b>		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768) **N/A**Check ☐ **a** if the organization belongs to an affiliated group Check ☐ **b** if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred )

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount Enter the amount from the following table-		
<b>If the amount on line 40 is-</b>		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
<b>The lobbying nontaxable amount is-</b>		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>	

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720**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 instructions for lines 45 through 50 on page 11 of the instructions )

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines through c h.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines through c h.)

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Yes	No	Amount
	<b>X</b>	
	<b>X</b>	
	<b>X</b>	
	<b>X</b>	
	<b>X</b>	
	<b>X</b>	
	<b>X</b>	
	<b>X</b>	



Forms <b>990 / 990-PF</b>	<b>Mortgages and Other Notes Payable</b>	<b>2005</b>
For calendar year 2005, or tax year beginning , and ending		

Name <b>INTERNATIONAL ACADEMY OF DETOXIFI- CATION SPECIALISTS</b>	Employer Identification Number <b>94-3382902</b>
--	---

**FORM 990, PART IV, LINE 64B - ADDITIONAL INFORMATION**

Name of lender	Relationship to disqualified person
(1) <b>BULLDOG CAPITAL MANAGEMENT LP</b>	
(2) <b>RON &amp; MIMI POLLACK</b>	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) <b>50,000</b>	<b>12/11/03</b>	<b>12/31/05</b>		
(2) <b>100,000</b>	<b>9/28/04</b>	<b>12/31/05</b>		<b>9.000</b>
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1) <b>NONE</b>	<b>TEMPORARY WORKING CAPITAL NEEDS</b>
(2) <b>NONE</b>	<b>FINANCING OF DETOXIFICATION PROJECT</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1) <b>\$150,000 CASH</b>	<b>50,000</b>	
(2) <b>\$100,000 CASH</b>	<b>100,000</b>	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Totals</b>	<b>150,000</b>	

## Federal Statements

### Statement 1 - Form 990, Part II, Line 22 - Grants, Allocations and Contributions

Name Address	Date of Gift	Description of Property	Relationship to Org	Cash Contrib	NonCash Contrib	Class of Activity	Book Value	BV Explanth	FMV Explanth
DOWNTOWN MEDICAL PC		NONE		\$ 364,100	\$	DETOX PGM DELIVERY			
139 FULTON ST., SUITE 515									
NEW YORK, NY, 10038									
DR STEVEN LAGER, DO		NONE				DETOX PGM DELIVERY			
465 WILLIS AVE				111,100					
WILLISTON PARK, NY, 11596									
VARIOUS CONTRACTORS		NONE				DETOX FACIL BUILDOUT			
VAR				75,449					
TOTAL				\$ 550,649	\$ 0				



**Federal Statements**

FYE: 12/31/2005

**Statement 2 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
BANK AND CC MERCHANT FEES	5,776		5,776	
CLINIC SUPPLIES	26,227	26,227		
CONSULTING SERVICES	56,339	5,101	16,486	34,752
INSURANCE	2,891		2,891	
LABORATORY TESTING	8,037	8,037		
LICENSE, FEES & TAXES	1,470		1,470	
MEDICAL SERVICES	88,456	88,456		
OUTSIDE SERVICES	120,185	120,185		
PROJECT SUPPORT/RSRCH COORD	139,920	46,593	46,593	46,734
PROMOTION, PR & MARKETING	20,141		10,000	10,141
STAFF TRAINING	950	950		
TOTAL	\$ 470,392	\$ 295,549	\$ 83,216	\$ 91,627

**Statement 3 - Form 990, Part III - Organization's Primary Exempt Purpose**

THE PRIMARY PURPOSE OF THE ACADEMY IS TO PROVIDE INFORMATION TO PHYSICIANS, PUBLIC HEALTH SPECIALISTS, RESEARCHERS, HEALTH CARE PROVIDERS AND OTHERS INTERESTED IN IMPLEMENTING THE DETOXIFICATION PROCEDURE DEVELOPED BY L. RON HUBBARD TO TREAT THE EFFECTS OF CHEMICAL EXPOSURES AND DRUG ABUSE.

THE ACADEMY ALSO SUPPORTS EFFORTS BY ITS MEMBERS TO ASSIST PUBLIC HEALTH OFFICIALS AND HEALTH CARE PROVIDERS TO IMPLEMENT DETOXIFICATION ON A HUMANITARIAN BASIS. IN 2005, THE ACADEMY ALSO BEGAN ITSELF TO OPERATE A CLINIC FOR DELIVERY OF THE DETOXIFICATION PROCEDURE ON A HUMANITARIAN BASIS.

# **INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS**

**#94-3382902**

## **Statement of Program Service Accomplishments**

**2005**

### **Description of Program Services**

The International Academy of Detoxification Specialists was formed by individuals interested in the implementation of the detoxification program developed by L. Ron Hubbard to addressing the growing public health threat resulting from the proliferation of synthetic chemicals in the environment and the food chain, as well as the abuse of both prescription and illicit drugs.

Despite the steady accumulation of data regarding the adverse health effects resulting from human contamination by these substances, mainstream medicine has almost nothing to offer those who have been harmed by chemical contamination. This has been dramatically evident in the aftermath of the exposure of tens of thousands of rescue workers during the WTC rescue and recovery operations, where a large population has manifested continuously declining health. Despite receiving tens of millions of dollars in federal funding, public health institutions in New York have not developed an effective means of responding to these illnesses. Though less obvious, addiction is an even greater public health disaster. According to scientists at Brandeis University, untreated addiction (including smoking) costs the US \$400 billion *each year*.

Academy membership consists largely of medical doctors, drug rehabilitation personnel, health care personnel, health advocates and others who share concern regarding these problems and a conviction that detoxification has a place in the public health response to them.

### International Conference

In September 2005, the Academy hosted a conference at Hunter College in New York City to review recent research regarding detoxification. The event attracted researchers and physicians from the US, Europe, Russia and Asia.

The two-day program included a review of the findings of a large-scale study of individuals exposed to radioactive contamination following the Chernobyl disaster, comparing the long-term health of individuals who completed detoxification as long as ten years ago to a control group. The work was led by scientists from the Medical Radiological Research Center of the Russian Academy of Medical Sciences; nearly 200 physicians, technicians and support staff were involved in collecting and analyzing patient data. The research team concluded that evidence did exist that those who completed the program were healthier than those who did not. Moreover, the exhaustive data collected confirmed the total absence of any negative effects associated with the detoxification regimen – a major finding supporting its broad implementation by medical professionals.

Among other research was a small-scale study that provided the first-ever documentation of the excretion of toxic nanoparticles during the sauna sweat-out component of detoxification. This

project, which involved a group of firefighters exposed during the WTC rescue and recovery operations, was supervised by the director of the biomaterials department at the University of Modena, one of the world's leading experts on nanoparticle toxicity. The findings had significance beyond the detoxification regimen, as they constituted the first evidence of excretion of nanoparticles by *any* therapeutic method. This work will be further pursued in the future.

Among other presentations, the conference included a review of post-detoxification improvements in the symptoms of nearly 500 persons exposed to toxic materials at the World Trade Center. A summary of this presentation is provided as an appendix to this summary of program services.

### New York Rescue Workers Detoxification Project

Since 1981, the results of detoxification studies and pilot projects have been presented in peer-reviewed journal and at scientific meetings, and reported in professional publications. A number of these papers and presentations have related to the use of detoxification to relieve the adverse health effects suffered by firefighters exposed to the toxic by-products of building fires. Consequently, within weeks of the attacks on the World Trade Center, members of the Academy began to receive calls from firefighters and union officials interested in detoxification.

Academy members traveled to New York in January 2002, to gain a first-hand view of the situation and the possibilities for treatment. From the earliest meetings, a consensus was evident: everything possible should be done to help the rescue workers who were not responding to existing treatments.

The New York Rescue Workers Detoxification Project was formed to bring detoxification to a clinic in Manhattan. Co-founder Tom Cruise helped to guide the planning for such a center and the related capital campaign to a successful conclusion. The city and state were facing their worst budget crisis in decades, straining to meet the demands of an unprecedented public health emergency. At the recommendation of project advisors, a fund was established that could receive donations to cover the costs of treatment. Downtown Medical opened its doors to rescue workers in September, 2002.

By the end of 2005, nearly 500 men and women had received services. From the first cases, the results from detoxification were remarkable. Men slept through the night for the first time since 9/11. They found they could breathe comfortably without inhalers or other medication.

Aside from the subjective sense that their bodies were being cleansed, the tangible evidence was dramatic. Details are provided in the following presentation from the Third International Conference on Chemical Contamination and Human Detoxification.

**Chemical Exposures at the World Trade Center:  
Use of a Detoxification Regimen to Improve the Health Status of New  
York City Rescue Workers Exposed to Toxicants**

**Presented at the International Conference on  
Chemical Contamination and Human Detoxification  
22-23 September 2005**

**David E. Root MD, MPH; Jonnie Rachunow, MD;  
Marie A. Cecchini, MS;**

## BACKGROUND

The rescue effort at the World Trade Center (WTC) exposed all emergency workers to unprecedented levels of combusted chemicals and other breakdown products. Daily exposures continued for months after the attack as firefighters, paramedics, police, clean-up crews and other personnel labored for continued their efforts, working long hours while the fires continued to burn under conditions of relatively low heat and oxygen supply—conditions leading to the release of toxins of a different nature than those released on the day of the attacks. Personal Protective Equipment (PPE) was not always available or was ineffective in preventing the rescue workers from absorbing contaminants by inhalation, ingestion or dermal exposure.

While hazard monitoring was set up at the site following the event, routine toxic measurements and techniques are not adequate to completely identify all the complex chemical entities created by high temperature combustion of buildings and their contents. Building fires, depending on the composition and contents of the structure, generate and release a variety of toxic contaminants including metals, organic chemical vapors, cyanide, dioxins, PCBs, PBDEs, etc., many of these are known mutagens, carcinogens, and/or respiratory and neurotoxins.

There is no doubt that the tens of thousands of men and women who participated in the rescue and recovery operations were exposed to a wide range of toxins, many of which are known to accumulate in body tissues, with half-lives measured in years or decades.<sup>3,15</sup> Exposure symptoms have not abated with time, instead a substantial number of those exposed are experiencing worsening health status involving multiple organ systems.

The acute complaints of emergency responders were often pulmonary<sup>5,10,19</sup>. However, other debilitating health consequences exist. The depression, anger, and low motivation commonly reported and assigned to Post-Traumatic Stress Disorder are more likely indicative of toxic encephalopathy.<sup>1,2,7,24</sup>

## DETOXIFICATION

The Hubbard Method of Detoxification is a precise protocol documented for mobilizing fat-stored xenobiotics and enhancing their elimination while restoring metabolic balance. The protocol has long been established as safe<sup>22</sup>, and previous case reports<sup>20,26</sup> as well as a number of non-randomized, controlled studies of exposed workers including firefighters<sup>12</sup> demonstrate that detoxification reduces body burdens of PCB's, PBBs, dioxins, various drugs, and pesticides<sup>21,23</sup> with concurrent symptomatic improvement.<sup>11,13,21</sup>

Publications over the past two decades also show that the regimen can improve memory, cognitive functions, immune parameters and general physical condition in different study populations<sup>21,23</sup>.

The detoxification protocol includes<sup>8</sup>:

- A daily regimen of physical exercise immediately followed by forced sweating in a sauna at 140-180oF for 2.5–5 hours with short breaks for hydration to offset the loss of body fluids and cooling.
- Nutritional supplementation centered on gradually increasing doses of crystalline niacin (nicotinic acid) to promote lipid mobilization of stored toxicants and stimulate circulation.

- Administration of additional vitamins, minerals, electrolytes, and oils includes vitamins A, D, C, E, B complex, B1; multi minerals including calcium, magnesium, iron, zinc, manganese, copper, and iodine; sodium and potassium; and a blend of polyunsaturated oils including soy, walnut, peanut and safflower.

Treatment is provided on a daily basis, seven days a week. The duration of treatment is generally 33 days. Body weight, pulse and blood pressure are monitored before and after each daily session with body weight kept constant throughout.

Physicians monitor individual client programs and program completion is verified by interview with a Clinical Case Supervisor trained in protocol administration. Facility staff are trained and interned in the administration of the program under the supervision of medical professionals.

### **TREATING RESCUE WORKERS**

Recognizing that they had had an unprecedented exposure, the firefighters and union officials considered timely treatment a priority. They contacted the Foundation for Advancements in Science and Education (FASE) concerning assistance in making detoxification available to exposed personnel.

An independent facility funded by private donations was set up in September 2002 in lower Manhattan providing this therapy to date to 484 rescue workers and other exposed persons without charge. The great majority have been uniformed rescue workers—firefighters, paramedics, sanitation workers and police. A small number of individuals who lived or worked in the WTC or near the site have also completed the program.

The primary goal of this project is to restore quality of life and job fitness to those exposed to toxic materials at the WTC site. The focus to date has been to identify patients who are not responding, or not recovering fully, after receiving medical treatments being offered to WTC exposure victims.

In addition to the rehabilitative goal of restoring quality of life (“wellness”), the project includes ongoing tests identifying the full range of health effects associated with the WTC exposures and evaluating the efficacy of detoxification in resolving specific effects.

### **OUTCOME MEASURES**

Patients are referred for treatment due to persistent symptoms following exposure to WTC toxins. To evaluate the effectiveness of this rehabilitative therapy, participants are given a structured medical examination and complete a comprehensive health history and symptom survey developed specifically for this project, this survey gathers basic demographic information; employment history and relevant work exposure questions; recent symptomatology focusing on the cluster of symptoms common to environmental exposures; and lost workdays. Additionally, patients undergo intelligence quotient (IQ) testing, as well as a panel of standard laboratory tests including CBC, comprehensive metabolic panel, thyroid panel, lipid panel, and ECG, urinalysis before and after detoxification.

## CASE REVIEW

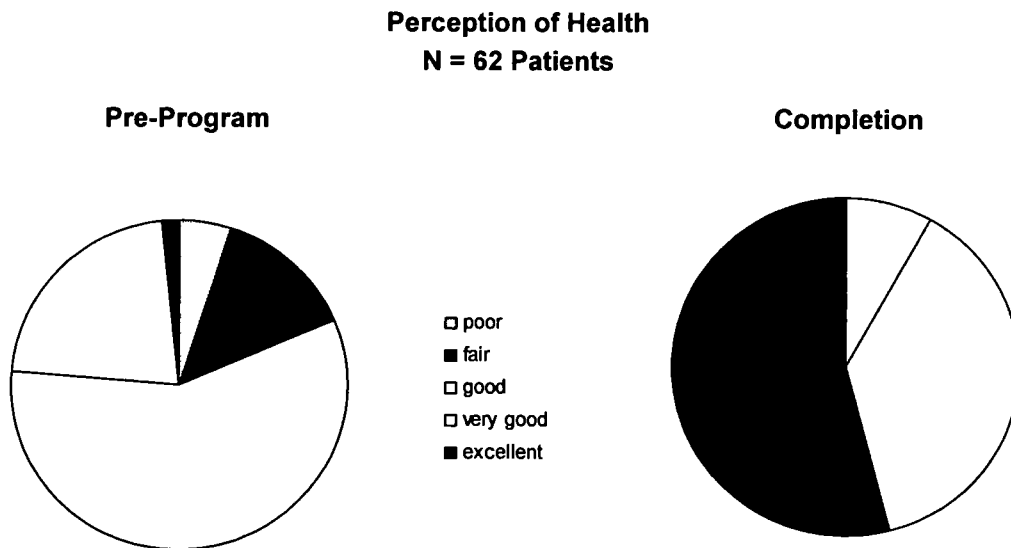
To date, approximately 484 men and women who were exposed to World Trade Center contaminants have completed the detoxification program. Program participants: 273 firefighters, 52 sanitation workers, 19 paramedics, 23 police officers, and 117 others; indicate a range of benefits that sum up to improved quality of life and job fitness.

The data presented below was collected in a recent review of case folders. The number in each sample varies to some extent, a reflection of both the parameter being discussed and the fact that not all tests were performed on all clients. Results are described only for those individuals who had multiple data points on that test. Emphasis has been placed on the findings of greatest interest.

### A. Healthy Days and Perception of Health

During the last project quarter, three core questions from the CDC Health-Related Quality of Life instrument were added to the structured health history and symptom survey to quantify the number of days physical and mental health was not good, as well as how many days poor physical or mental health kept the subject from doing their usual activities, such as self-care, work, or recreation.

- Prior to enrollment individuals averaged 4.4 days of limited activity and 2.1 days missed work per month.
- After detoxification, these individuals report 0.2 days of missed work or limited activities – this includes the month while they underwent therapy.



### B. Job Fitness & quality of Life

A majority of rescue workers seeking detoxification treatment are concerned that their health problems may force them to leave their jobs. The average age of these individuals is in the mid-30-year-old range; many have young children. While forced retirement of these men would be costly to the city, the disability benefits that each individual man might expect are not sufficient



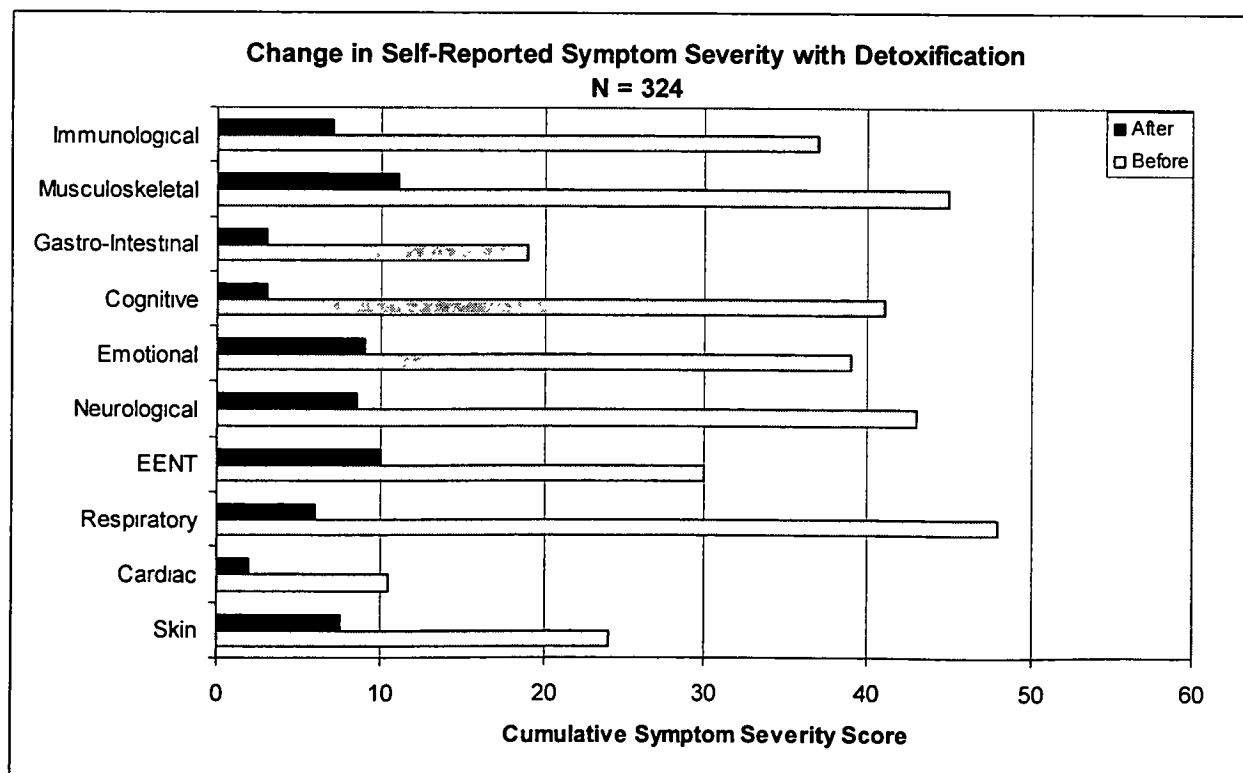
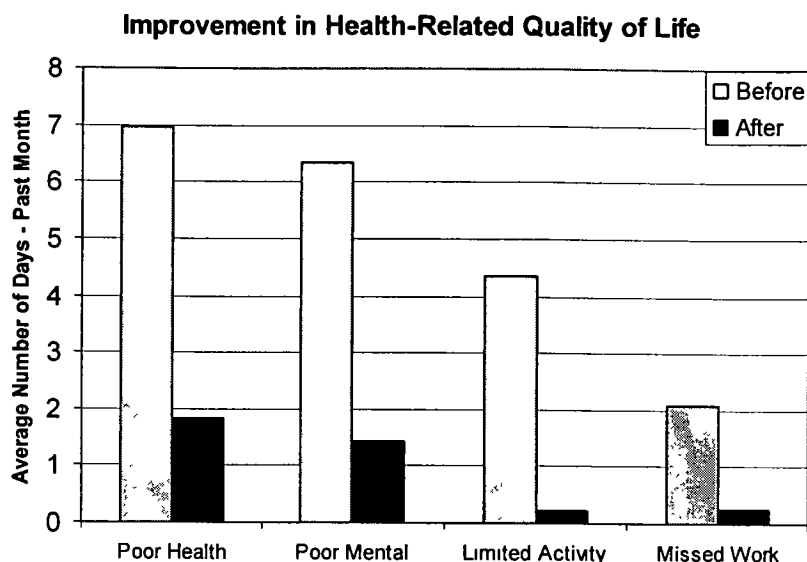
to support a family. Thus, anxieties about health are compounded by financial concerns, and further complicated by a determination to continue on the job without mentioning symptoms.

### C. Symptom Severity

The health history and symptom survey was developed in preparation for a large-scale outcome study (in cooperation with the University at Albany) and implemented after the first year of the project. The symptom survey consists of 50 items on ten scales for systems commonly impacted by chemical exposure and is used to assess changes in symptoms over the course of the Hubbard sauna

detoxification method. Responses are normalized to take into account the fact that there are different numbers of questions per category of symptoms.

Improvements on all symptom scales—manifestations consistent with exposures to the range of toxicants known to be released at the WTC site—were especially strong.



#### D. Need for Medication

As might be predicted, a decline in self-reported symptoms accompanied the reduced need for medication.

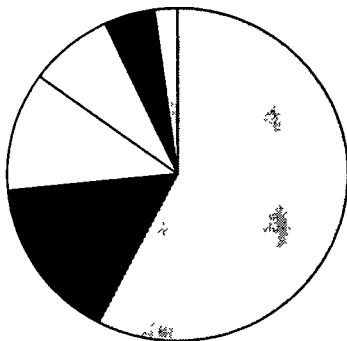
The case review revealed that half of all patients arriving for treatment were taking as many as 16 medications to relieve their exposure symptoms. At program completion, 84% of those patients no longer required medication. Of the 7% still taking medicine, use was reduced to only a single medication in most cases. As these symptoms abate, clients are able to reduce and ultimately eliminate the medications they are taking.

These patients work in professions that require a high level of fitness. Those who had been on medications for an extended period experienced the side effects as unwelcome (if not dangerous) impediments to both their accustomed state of well-being and their job fitness.

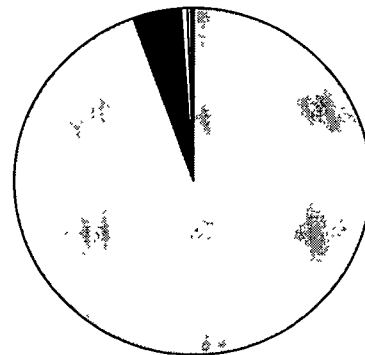
#### Change in Use of Medications with Detoxification:

N = 324

Number of Medications Before



Number of Medications After



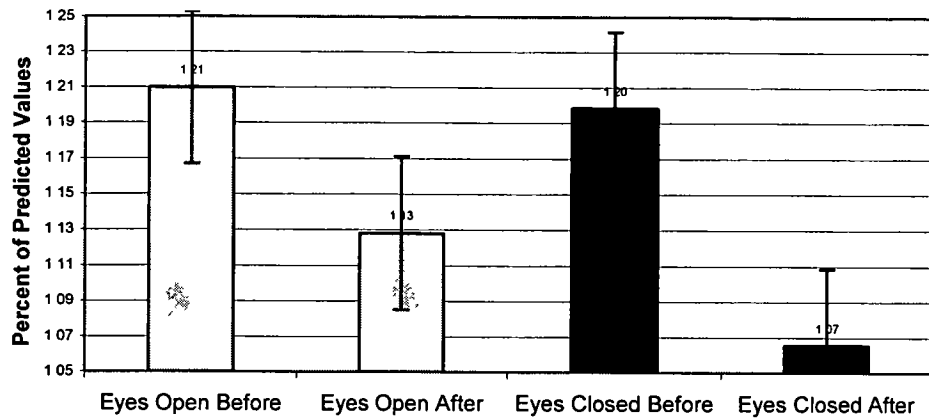
□ 0  
■ 1  
□ 2  
□ 3  
■ 4  
□ 5+

#### E. Vestibular Function

Impairment of vestibular function is associated in the literature with toxic exposures.<sup>17,18</sup> The postural sway test is a sensitive and reliable method of measuring balance developed for field use measuring the mean speed along the path moved with eyes open and when eyes are closed<sup>14</sup>. There is a statistically significant difference ( $p = 0.12$ ) between sway test results of firefighters exposed to WTC toxins before and after detoxification, with the pre-detoxification measurements significantly impaired, as demonstrated by increased sway speed, compared with predicted results of reference populations (the “zero” line in the graph below).

Balance is crucial to firefighters. If balance is impaired, a firefighter may not be able to remain upright in a dark area. Following detoxification, the exposed firefighters have sway test values that approach those of an unexposed reference population.

**Change in Balance Test  
N = 53 Patients**



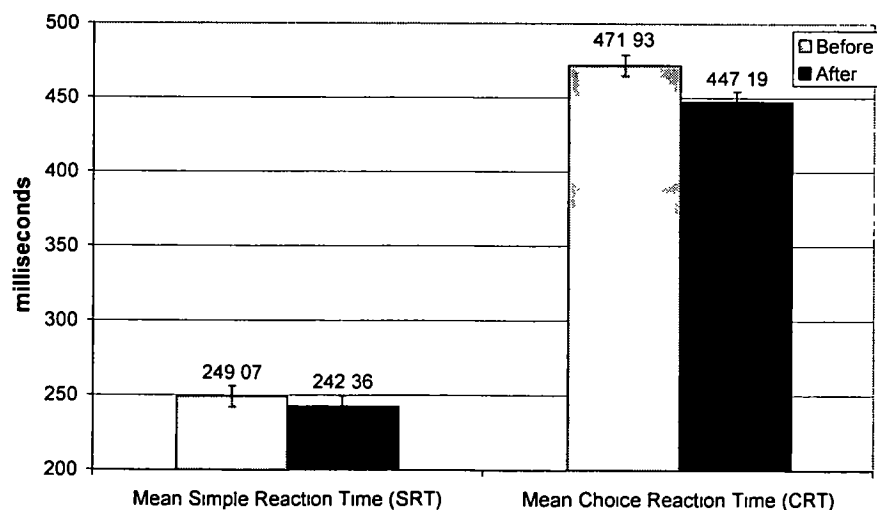
## F. Reaction Time

Impairment of Choice Reaction Time (CRT) has been previously shown in firefighters exposed to PCBs<sup>12,16</sup>. CRT testing measures cognitive function; vigilance, discrimination and speed of reaction (abilities that are obviously crucial to firefighters, police or paramedics).

Firefighters have faster than predicted measures of both Single Reaction Time (SRT) and Choice Reaction Time as seen in the negative variance from predicted results. The improvement in CRT following detoxification is statistically significant ( $p < 0.1$ ) and suggests neurologic improvement.

The findings of neurologic improvement are consistent with improvements noted in earlier detoxification studies involving firefighters<sup>12</sup>. Following a transformer fire in Shreveport Louisiana, seventeen firefighters with a history of acute exposure to polychlorinated biphenyls, dibenzofurans, and dibenzodioxins underwent neurophysiological and neuropsychological tests. Prior to detoxification, five of the seventeen had

**Change in Reaction Time with Detoxification  
n = 58**



abnormal current perception threshold measurements. Following treatment, all showed improvement with two patients returning to normal range. Additionally, firefighters had improved scores on: memory tests, block design, trails B, and embedded figures. These findings

raised the possibility that damage heretofore thought to be permanent may in many instances be partially reversible. It is interesting that in these smaller studies, the above vestibular and reaction time results were not observed.

### **G. Intelligence Quotient**

Reduced IQ can be a result of toxic exposure and has significant economic impact.<sup>4,6</sup> All patients completed Novis Intelligence Quotient tests before and after participating in the detoxification program. Patients complete a different version of this test on each testing occasion therefore improved test scores are not a reflection of learning.

While there is no data as to the IQ levels of exposed firefighters prior to exposure, the measured average increase of almost 4 points of IQ following detoxification is statistically significant over that measured prior to treatment ( $p < 0.005$ ) and may suggest restored cognitive function.

### **H. Blood Cholesterol**

- Before treatment, **50 percent** of patients had high total cholesterol, with high levels of LDL ("bad cholesterol") in **30 percent** of patients.
- Following treatment, over **70 percent** had cholesterol and LDL levels in the desirable range.

### **I. Thyroid Function**

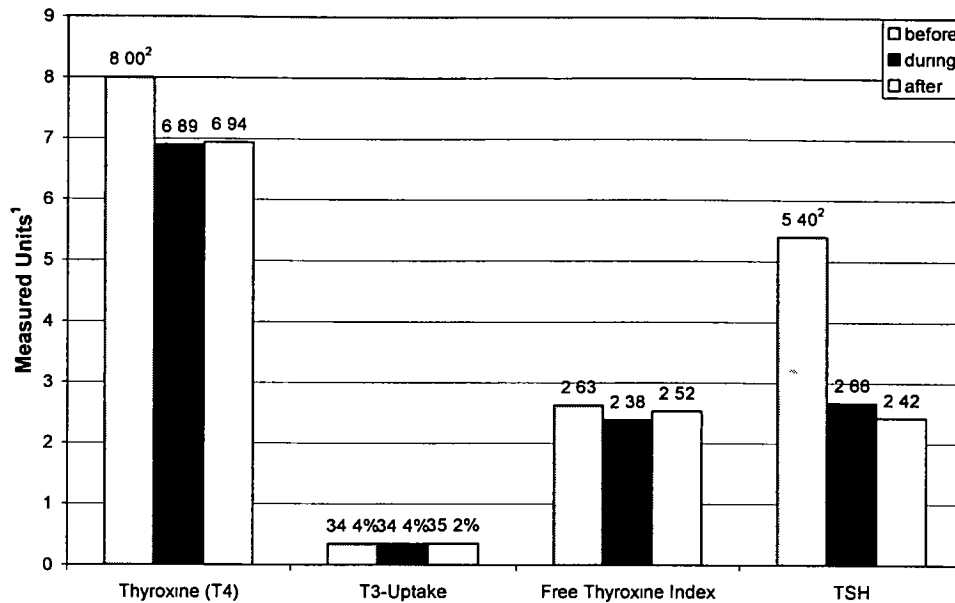
Over the last decade, a growing body of research has associated a range of adverse endocrine effects with toxic exposure, including thyroid effects<sup>25</sup>. Exposure to toxic metals, chemical poisons, and a number of drugs can also influence the peripheral fate of thyroid hormones.<sup>9</sup>

- 30 percent of all patients have abnormal levels of thyroid-related hormones at start of treatment.
- Following treatment, 66% of these patients have normal thyroid function with the remaining third improved.

As a group, average thyroxin levels are within the normal range. There is a statistically significant trend to start at the high end of the normal range with levels becoming lower during the detoxification process.

Pituitary production of TSH is an early indicator of compromised thyroid activity. When the thyroid gland becomes inefficient such as in early hypothyroidism, the TSH becomes elevated even though the T4 and T3 may still be within the "normal" range

### Average Thyroid Hormone Levels



1 Reference thyroxine (T4) levels are 4.0-12.0 ug/dL, reference T3 is 24-39%, reference free thyroxine is 1.1-4.5 ug/dL and reference TSH is 0.27-4.2 uIU/mL

2 Statistically significant ( $p < 0.05$ )

## RESULTS

Review of initial test results and medical history questionnaires reveals the following:

- 100 percent of patients report improvement in subjective symptoms.
- 100 percent of patients report improved perception of health.
- Health Questionnaire (selected questions, n=42) found considerable reductions in days of work missed on the start of the detoxification program, as well as reduced concerns about forced retirement.
- Due to symptom improvement, there is a 64% reduction in use of all medications for adverse symptoms related to WTC exposure.
- Over half of patients required multiple pulmonary medications on entry to achieve near-normal functions (measured as FVC & FEV1). On completion of detoxification, 72% of these individuals were free of pulmonary medication yet had improved pulmonary function tests.
- Statistically significant change in thyroid function with a return to normal levels.
- Statistically significant improvement in Choice Reaction Time (CRT) suggestive of improvement in cognitive function.
- Statistically significant improvement in Postural Sway Test that indicates improvement in vestibular function.

## DISCUSSION

The results achieved to date are encouraging. The improvements in self-reported symptoms, an indication of a marked return to wellness, are supported by reduced need for medication. These findings are further confirmed by objective measures.

It also appears that detoxification has greatly reduced the number of days of work that rescue workers miss due to illness, and resolved anxieties that careers will be ended prematurely in disability retirement.

These results indicate that the rehabilitative goals of detoxification treatment—restoring quality of life and job fitness—are being achieved. Anecdotal reports from spouses and family members describe dramatic changes in the quality of family life as a result of such improvements.

There is now expert consensus that the levels of bioaccumulative toxins released at the WTC were unprecedented. Any regimen that could reduce these burdens would therefore be a priority for treatment.

The Hubbard method is the only such treatment that is being offered to rescue workers. The improvements attained in more than 100 cases argue for broader implementation of the program. This need is underscored by the possibility that syndromes being treated as “post traumatic stress” could be the result of toxin-induced damage to the nervous system.

## Reference List

1. R. F. Butterworth, Complications of cirrhosis III. Hepatic encephalopathy. *J Hepatol* **32**, 171-80 (2000).
2. P. Ferenci, Treatment of hepatic encephalopathy. *Indian J Gastroenterol* **20 Suppl 1**, C90-4 (2001).
3. E. M. Fireman, Y. Lerman, E. Ganor, J. Greif, S. Fireman-Shores, P. J. Liou, G. I. Banauch, M. Weiden, K. J. Kelly, and D. J. Prezant, Induced sputum assessment in New York City firefighters exposed to World Trade Center dust. *Environ Health Perspect* **112**, 1564-9 (2004).
4. P. Gregersen, H. Klausen, and C. U. Elsnab, Chronic toxic encephalopathy in solvent-exposed painters in Denmark 1976-1980: clinical cases and social consequences after a 5-year follow-up. *Am J Ind Med* **11**, 399-417 (1987).
5. R. L. S. Herbert, World Trade Center worker and volunteer medical screening program. Report of initial findings to the National Institute for Occupational Health and Safety of the Center for Disease Control and Prevention. (2003).
6. E. Hosovski, Z. Mastelica, D. Sunderic, and D. Radulovic, Mental abilities of workers exposed to aluminium. *Med Lav* **81**, 119-23 (1990).
7. P. Houck, D. Nebel, and S. Milham Jr, Organic solvent encephalopathy: an old hazard revisited. *Am J Ind Med* **22**, 109-15 (1992).
8. L. R. Hubbard, *Clear Body Clear Mind*, Bridge Publications, CA (2002).
9. G. S. Kelly, Peripheral metabolism of thyroid hormones: a review. *Altern Med Rev* **5**, 306-33 (2000).
10. K. J. Kelly, E. Connelly, G. A. Reinhold, M. Byrne, and D. J. Prezant, Assessment of health effects in New

York City firefighters after exposure to polychlorinated biphenyls (PCBs) and polychlorinated dibenzofurans (PCDFs): the Staten Island Transformer Fire Health Surveillance Project. *Arch Environ Health* **57**, 282-93 (2002).

11. K. H. Kilburn, Is the human nervous system most sensitive to environmental toxins? *Arch Environ Health* **44**, 343-4 (1989).
12. K. H. Kilburn, R. H. Warsaw, and M. G. Shields, Neurobehavioral dysfunction in firemen exposed to polychlorinated biphenyls (PCBs): possible improvement after detoxification. *Arch Environ Health* **44**, 345-50 (1989).
13. K. H. Kilburn, R. H. Warshaw, C. T. Boylen, and J. C. Thornton, Respiratory symptoms and functional impairment from acute (cross-shift) exposure to welding gases and fumes. *Am J Med Sci* **298**, 314-9 (1989).
14. K. H. Kilburn, R. H. Warshaw, and B. Hanscom, Balance measured by head (and trunk) tracking and a force platform in chemically (PCB and TCE) exposed and referent subjects. *Occup Environ Med* **51**, 381-5 (1994).
15. P. J. Liroy and M. Gochfeld, Lessons learned on environmental, occupational, and residential exposures from the attack on the World Trade Center. *Am J Ind Med* **42**, 560-5 (2002).
16. J. A. Miller, G. S. Cohen, R. Warshaw, J. C. Thornton, and K. H. Kilburn, Choice (CRT) and simple reaction times (SRT) compared in laboratory technicians: factors influencing reaction times and a predictive model. *Am J Ind Med* **15**, 687-97 (1989).
17. H. L. Needleman, Lead levels and children's psychologic performance. *N Engl J Med* **301**, 163 (1979).
18. M. Niklasson, C. Moller, L. M. Odkvist, K. Ekberg, U. Flodin, N. Dige, and A. Skoldestig, Are deficits in the equilibrium system relevant to the clinical investigation of solvent-induced neurotoxicity? *Scand J Work Environ Health* **23**, 206-13 (1997).
19. W. N. Rom, M. Weiden, R. Garcia, T. A. Yie, P. Vathesatogkit, D. B. Tse, G. McGuinness, V. Roggli, and D. Prezant, Acute eosinophilic pneumonia in a New York City firefighter exposed to World Trade Center dust. *Am J Respir Crit Care Med* **166**, 797-800 (2002).
20. D. E. Root and G. T. Lionelli, Excretion of a lipophilic toxicant through the sebaceous glands: A case report *J Toxicol Cutaneous Ocul Toxicol* **6**, 13-8 (1987).
21. D. W. Schnare, M. Ben, and M. G. Shields, Body Burden Reduction of PCBs, PBBs and Chlorinated Pesticides in Human Subjects. *Ambio* **13**[5-6], 378-380. 1984.
22. D. W. Schnare, G. Denk, M. Shields, and S. Brunton, Evaluation of a detoxification regimen for fat stored xenobiotics. *Med Hypotheses* **9**, 265-82 (1982).
23. D. W. Schnare and P. C. Robinson, Reduction of the human body burdens of hexachlorobenzene and polychlorinated biphenyls. *IARC Sci Publ* **597-603** (1986).
24. S. Sen and R. Jalan, The role of the Molecular Adsorbents Recirculating System (MARS) in the management of liver failure. *Perfusion* **19 Suppl 1**, S43-8 (2004).
25. V. Sukdolova, S. Negoita, L. Hubicki, A. DeCaprio, and D. O. Carpenter, The assessment of risk to acquired hypothyroidism from exposure to PCBs: a study among Akwesasne Mohawk women. *Cent Eur J Public Health* **8**, 167-8 (2000).
26. Z. Tretjak, M. Shields, and S. L. Beckmann, PCB reduction and clinical improvement by detoxification: an unexploited approach? *Hum Exp Toxicol* **9**, 235-44 (1990).

**INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS**

**FINANCIAL STATEMENTS**

**December 31, 2005**



# **INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS**

## **Index to Financial Statements**

**December 31, 2005**

	<u>Page No.</u>
Independent Auditor's Report	1
Statement of Assets, Liabilities and Net Assets – Cash Basis as of December 31, 2005 and 2004	2
Statement of Support, Expenses and Other Changes in Net Assets – Cash Basis for the Years Ended December 31, 2005 and 2004	3
Notes to Financial Statements	4
Independent Auditor's Report on Supplementary Information	7
Supplementary Information: Schedule of Functional Expenses – Cash Basis for the Years Ended December 31, 2005 and 2004	8

ROLAND W. FINK, CPA  
ACCOUNTING & TAX SERVICES - BUSINESS & FINANCIAL CONSULTING  
2441 HONOLULU AVE., SUITE 126  
MONTROSE, CA 91020

PHONE: (818) 249-4577  
FAX: (818) 745-1291

## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
International Academy of Detoxification Specialists

I have audited the accompanying statement of assets, liabilities and net assets - cash basis of the International Academy of Detoxification Specialists (a California non-profit public benefit corporation) as of December 31, 2005 and 2004, and the related statements of support, expenses and other changes in net assets - cash basis for the years then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audits.

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

As described in Note 1, these financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In my opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of the International Academy of Detoxification Specialists as of December 31, 2005 and 2004, and its support, expenses and other changes in net assets for the years then ended on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Roland W. Fink CPA". The signature is written in a cursive, flowing style.

November 14, 2006

**INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS**  
**STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS**

As of December 31, 2005 and 2004

	<u>December 31</u>	
	<u>2005</u>	<u>2004</u>
<u><b>ASSETS</b></u>		
Current Assets:		
Cash and cash equivalents	\$ 123,583	\$ 154,552
Total Assets	<u>\$ 123,583</u>	<u>\$ 154,552</u>
<u><b>LIABILITIES AND NET ASSETS</b></u>		
Current Liabilities:		
Loan payable	\$ -	\$ 150,000
Net Assets:		
Unrestricted	33,344	(108,448)
Temporarily restricted	<u>90,239</u>	<u>113,000</u>
Total Net Assets	<u>123,583</u>	<u>4,552</u>
Total Liabilities and Net Assets	<u>\$ 123,583</u>	<u>\$ 154,552</u>

The accompanying notes are an integral part of these financial statements.

**INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS**  
**STATEMENT OF SUPPORT, EXPENSES AND**  
**OTHER CHANGES IN NET ASSETS - CASH BASIS**

For the Years Ended December 31, 2005 and 2004

	<u>2005</u>	<u>2004</u>
<b>UNRESTRICTED NET ASSETS</b>		
Support - unrestricted	\$ 1,108,340	\$ 1,388,214
Net assets released from restriction	773,226	170,682
Interest income	<u>152</u>	<u>23</u>
Total Support and Net Assets Released from Restriction	<u>1,881,718</u>	<u>1,558,919</u>
 Program Expenses -		
New York Rescue Workers Detoxification Project:		
Grants for delivery of detoxification procedure	550,649	993,124
Other program-related expenses	<u>670,154</u>	<u>228,755</u>
Total Program Expenses	1,220,803	1,221,879
 Administrative Expenses	178,162	145,591
Fund-raising Expenses	<u>340,961</u>	<u>252,203</u>
 Total Expenses	<u>1,739,926</u>	<u>1,619,673</u>
 Increase (Decrease) in Unrestricted Net Assets	<u>141,792</u>	<u>(60,754)</u>
 <b>TEMPORARILY RESTRICTED NET ASSETS</b>		
Support - temporarily restricted	750,465	283,682
Net assets released from restriction	<u>(773,226)</u>	<u>(170,682)</u>
 Increase (Decrease) in Temporarily Restricted Net Assets	<u>(22,761)</u>	<u>113,000</u>
 Increase in Total Net Assets	119,031	52,246
 NET ASSETS (DEFICIT), beginning of year	<u>4,552</u>	<u>(47,694)</u>
 NET ASSETS, end of year	<u><u>\$ 123,583</u></u>	<u><u>\$ 4,552</u></u>

The accompanying notes are an integral part of these financial statements.

**INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS**  
**NOTES TO FINANCIAL STATEMENTS**

December 31, 2005

**NOTE 1 – BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES**

*Background –*

The International Academy of Detoxification Specialists, a California non-profit public benefit corporation (hereinafter “IADS” or the “Organization”), was incorporated in 1999. The Organization’s primary purpose is to conduct and support research and education regarding the use of the detoxification procedure developed by L. Ron Hubbard to address the effects of environmental chemical contamination, occupational exposures and drug abuse. The Organization is tax exempt under Section 501(c)(3) of the Internal Revenue Code.

In 2002 the New York Rescue Workers Detoxification Project was formed in response to requests from union officials and rescue workers that detoxification be made available to firefighters, paramedics, police and other rescue workers present at the World Trade Center site. On this project, in addition to its research and education activities, IADS assists and supports public health officials and health care providers to deliver the detoxification procedure to New York rescue workers on a humanitarian basis.

*Basis of Presentation –*

The accompanying financial statements have been prepared under the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles (“GAAP”). The principal differences between GAAP and the cash basis are that, under GAAP, support is generally recorded when pledged rather than when collected, and expenses and grants to others are generally recorded when incurred or committed to rather than when paid. Additionally, under the cash basis no statement of cash flows is presented.

*Restricted Support –*

Grants and contributions of cash or other assets are recorded as temporarily restricted support if they are received with donor stipulations regarding their use. When a donor-imposed restriction expires, that is, when a stipulated time restriction ends or stipulated purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of support, expenses and other changes in net assets as net assets released from restriction.

*Functional Allocation of Expenses –*

The Organization allocates direct costs incurred to its respective program, administrative, or fund-raising expense category. Indirect costs are allocated based on management’s estimate of the relative effort expended.

**INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS**  
**NOTES TO FINANCIAL STATEMENTS**

December 31, 2005

*Cash and Cash Equivalents –*

Cash and cash equivalents includes all monies deposited in banks and highly liquid investments with maturity dates of three months or less.

*Restatement –*

Certain amounts included in the accompanying financial statements for the year ended December 31, 2004 have been reclassified to conform to the current presentation.

**NOTE 2 – CONCENTRATIONS OF CREDIT RISK**

From time to time during the year ended December 31, 2005, the Organization's cash balances in banks exceeded the federally insured limits. Cash balances in excess of the federally insured limits were approximately \$75,699 at December 31, 2005. Management does not believe this to be of concern.

**NOTE 3 – CONCENTRATIONS OF SUPPORT**

During the year ended December 31, 2004 the Organization received approximately 26% of its support from a co-founder and major contributor. During the year ended December 31, 2005, the organization received approximately 15% of its support from a governmental entity, and 13% from a public charity. As it is always considered reasonably possible that any contributor or public funding source could be lost, it therefore must also be considered that the Organization's ability to carry out its purposes could be impaired by such a loss. Management believes that the Organization's fundraising efforts subsequent to December 31, 2005 have been and will continue to be successful, including obtaining a substantial number of new contributors, and that the impact of the loss of any major contributor would be mitigated by contributions from these new contributors or other sources identified by its ongoing fundraising efforts.

**NOTE 4 - COMMITMENTS AND CONTINGENCIES**

The Organization entered into an agreement with the Foundation for Advancements in Science and Education ("FASE"), a California non-profit public benefit corporation tax-exempt under Section 501(c)3 of the Internal Revenue Code, which organization was involved in founding IADS and with which IADS shares office facilities, to provided certain support to the New York Rescue Workers Detoxification Project. The agreement specifies that FASE' compensation shall be in accordance with the project's budget as it may exist

**INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS**  
**NOTES TO FINANCIAL STATEMENTS**

December 31, 2005

from time to time, and that payment thereof is subject to the availability of funds. Total payments to FASE under this agreement were \$101,088 in 2005 and \$114,078 in 2004.

Effective January 1, 2004, the Organization entered into an agreement with the Association for Better Living and Education ("ABLE"), a non-profit public benefit corporation tax-exempt under Section 501(c)(3) of the Internal Revenue Code. In exchange for certain management, program and fundraising support provided by ABLE as specified in the agreement, the Organization has agreed to pay ABLE an amount generally equal to 5% of contributions received. The agreement is subject to automatic annual renewal, but may be terminated by either party upon thirty days' notice. A total of \$38,832 and \$71,679 was paid to ABLE in 2005 and 2004, respectively, pursuant to this agreement.

The Organization is obligated under a long-term non-cancelable operating lease for its detoxification facility in New York, which expires September 30, 2007. Minimum rentals due under the lease are \$63,962 in 2006 and \$49,748 in 2007.

Total rentals under all operating leases included in expense in the accompanying statement of activities were \$84,500 in 2005 and \$-0- in 2004.

**NOTE 5 – NON-CASH TRANSACTIONS**

During 2005, a total of \$280,000 in short-terms loans were forgiven by contributors and converted to contributions received.

ROLAND W. FINK, CPA  
ACCOUNTING & TAX SERVICES · BUSINESS & FINANCIAL CONSULTING  
2441 HONOLULU AVE., SUITE 126  
MONTROSE, CA 91020

PHONE: (818) 249-4577  
FAX: (818) 745-1291

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Trustees  
International Academy of Detoxification Specialists

My report on my audit of the basic financial statements of the International Academy of Detoxification Specialists for 2005 and 2004 appears on Page 1. I conducted my audits in accordance with auditing standards generally accepted in the United States of America for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of functional expenses is presented for supplementary analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Roland W. Fink CPA". The signature is fluid and cursive, with the letters "R", "W", and "F" being particularly large and stylized.

November 14, 2006



**INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS**  
**SCHEDULE OF FUNCTIONAL EXPENSES - CASH BASIS**

For the Years Ended December 31, 2005 and 2004

	2005			2004		
	Program Expenses	Administrative Expenses	Fund-raising Expenses	Program Expenses	Administrative Expenses	Fund-raising Expenses
	\$	\$	\$	\$	\$	\$
Accounting services	-	13,564	-	-	30,073	-
Bank and credit card merchant fees	-	5,776	-	-	4,205	-
Clinic supplies	26,227	-	-	-	-	-
Conferences, conventions and meetings	5,463	601	176,958	15,224	328	89,319
Consulting services	5,101	16,486	34,752	71,567	19,942	43,116
Grants for delivery of detoxification procedure	550,649	-	-	993,124	-	-
Insurance	-	2,891	-	-	-	-
Laboratory testing	8,037	-	-	-	-	-
Legal fees	-	17,738	-	-	4,656	-
Licenses, fees and taxes	-	1,470	-	-	120	-
Medical services	88,456	-	-	-	-	-
Memberships, dues and fees	-	-	-	-	656	-
Occupancy	98,001	-	-	-	-	-
Outside services	120,185	-	-	-	-	-
Payroll taxes	18,697	1,330	776	-	-	-
Postage and shipping	4,350	3,426	3,427	-	1,776	3,295
Printing and publications	15,286	5,471	4,676	12,759	3,111	25,485
Project support and research coordination	46,593	46,593	46,734	71,085	61,919	74,218
Promotion, public relations & marketing	-	10,000	10,141	-	-	-
Salaries and wages	183,907	24,690	14,400	-	-	-
Staff training	950	-	-	-	-	-
Supplies	4,375	8,135	4,374	-	7,770	-
Travel	44,526	19,991	44,723	58,120	11,035	16,770
<b>Total</b>	<b>\$ 1,220,803</b>	<b>\$ 178,162</b>	<b>\$ 340,961</b>	<b>\$ 1,221,879</b>	<b>\$ 145,591</b>	<b>\$ 252,203</b>
			<b>\$ 1,739,926</b>			<b>\$ 1,619,673</b>

See Independent Auditor's Report on Supplementary Information