

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
2006
Open to Public Inspection

A For the 2006 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
Instruc-
tions.

C Name of organization

**INTERNATIONAL ACADEMY OF DETOXIFI-
CATION 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 number

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 are not applicable to section 527 organizations I

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 instructions.)

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).

G Website: **DETOXACADEMY.ORG**

J Organization type

(check only one) ☒ 501(c) (**3**) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 **969,565**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

1 Contributions, gifts, grants, and similar amounts received:

a Contributions to donor advised funds

b Direct public support (not included on line 1a)

c Indirect public support (not included on line 1a)

d Government contributions (grants) (not included on line 1a)

e Total (add lines 1a through 1d) (cash \$ **967,458** noncash \$)

2 Program service revenue including government fees and contracts (from Part VII, line 93)

3 Membership dues and assessments

4 Interest on savings and temporary cash investments

5 Dividends and interest from securities

6a Gross rents

b Less: rental expenses

c Net rental income or (loss). Subtract line 6b from line 6a

7 Other investment income (describe)

8a Gross amount from sales of assets other than inventory

b Less: cost or other basis and sales expenses

c Gain or (loss) (attach schedule)

d Net gain or (loss). Combine line 8c, columns (A) and (B)

9 Special events and activities (attach schedule) If any amount is from gaming, check here ☐

a Gross revenue (not including \$ of contributions reported on line 1b)

b Less: direct expenses other than fundraising expenses

c Net income or (loss) from special events. Subtract line 9b from line 9a

10a Gross sales of inventory, less returns and allowances

b Less: cost of goods sold

c Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a

11 Other revenue (from Part VII, line 103)

12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11

13 Program services (from line 44, column (B))

14 Management and general (from line 44, column (C))

15 Fundraising (from line 44, column (D))

16 Payments to affiliates (attach schedule)

17 Total expenses. Add lines 16 and 44, column (A)

18 Excess or (deficit) for the year. Subtract line 17 from line 12

19 Net assets or fund balances at beginning of year (from line 73, column (A))

20 Other changes in net assets or fund balances (attach explanation)

21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20

1a	
1b	631,958
1c	335,500
1d	

1e 967,458

2

3 2,000

4 107

5

6a

6b

6c

7

(A) Securities	(B) Other
8a	
8b	
8c	

8d

9c

10c

11

12 969,565

13 805,614

14 118,332

15 162,380

16

17 1,086,326

18 -116,761

19 123,583

20

21 6,822

Expenses

Net Assets

RECEIVED IN CORRES
IRS - OSC 520

NOV 23 2007

GOLDEN MOUNTAIN

G17 18

SCANNED DEC 31 2007

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
22a Grants paid from donor advised funds (attach schedule)					
(cash \$ _____ non-cash \$ _____)					
If this amount includes foreign grants, check here <input type="checkbox"/>	22a				
22b Other grants and allocations (attach schedule) STMT 2					
(cash \$ 28,544 non-cash \$ _____)	22b	28,544	28,544		
If this amount includes foreign grants, check here <input type="checkbox"/>					
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule) SEE STATEMENT 3	25a	42,130		14,043	28,087
b Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)	25b				
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c				
26 Salaries and wages of employees not included on lines 25a, b, and c	26	310,296	257,544	18,875	33,877
27 Pension plan contributions not included on lines 25a, b, and c	27				
28 Employee benefits not included on lines 25a - 27	28				
29 Payroll taxes	29	35,528	25,963	3,318	6,247
30 Professional fundraising fees	30				
31 Accounting fees	31	8,030		8,030	
32 Legal fees	32	5,517	683	4,809	25
33 Supplies	33	70,812	53,973	13,941	2,898
34 Telephone	34				
35 Postage and shipping	35	5,972		5,972	
36 Occupancy	36	137,527	137,527		
37 Equipment rental and maintenance	37				
38 Printing and publications	38	43,638	2,050	1,016	40,572
39 Travel	39	52,265	18,371	17,596	16,298
40 Conferences, conventions, and meetings	40	6,401	1,000		5,401
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42				
43 Other expenses not covered above (itemize)					
a SEE STATEMENT 4	43a	339,666	279,959	30,732	28,975
b	43b				
c	43c				
d	43d				
e	43e				
f	43f				
g	43g				
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	1,086,326	805,614	118,332	162,380

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 5**

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) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

a SEE "STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS" ATTACHED.

(Grants and allocations \$ **28,544**) If this amount includes foreign grants, check here ► ☐

805,614

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) ►

805,614

Form **990** (2006)

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
Assets	45 Cash-non-interest-bearing	123,583	45	17,602
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (att schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54a Investments—publicly-traded securities	Cost FMV	54a	
	b Investments—other securities (attach schedule)	Cost FMV	54b	
	55a Investments-land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b	55c	
	56 Investments-other (attach schedule)		56	
	57a Land, buildings, and equipment: basis	57a		
	b Less: accumulated depreciation (attach schedule)	57b	57c	
58 Other assets, including program-related investments (describe)		58		
59 Total assets (must equal line 74). Add lines 45 through 58	123,583	59	17,602	
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule) SEE WORKSHEET		64b	10,780
	65 Other liabilities (describe)		65	
66 Total liabilities. Add lines 60 through 65	0	66	10,780	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	33,344	67	6,822
	68 Temporarily restricted	90,239	68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	123,583	73	6,822	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	123,583	74	17,602	

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

a	Total revenue, gains, and other support per audited financial statements	a	969,565
b	Amounts included on line a but not on Part I, line 12:		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	969,565
d	Amounts included on Part I, line 12, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	
e	Total revenue (Part I, line 12). Add lines c and d	e	969,565

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

a	Total expenses and losses per audited financial statements	a	1,086,326
b	Amounts included on line a but not Part I, line 17:		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	1,086,326
d	Amounts included on Part I, line 17, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17). Add lines c and d	e	1,086,326

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) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
ELLEN EDMONDSON	LOS ANGELES	PRES/TRUSTEE			
4801 WILSHIRE BLVD. #215	CA 90010	0	0	0	0
CARL SMITH	LOS ANGELES	SEC/TRUSTEE			
4801 WILSHIRE BLVD. #215	CA 90010	0	0	0	0
JAMES BARNES	LOS ANGELES	TRS/TRUSTEE			
4801 WILSHIRE BLVD. #215	CA 90010	0	0	0	0
CAROLYN HAMAKER	LOS ANGELES	CLINIC ED			
4801 WILSHIRE BLVD. #215	CA 90010	40	42,130	0	0

Yes	No
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75b


X

75c

75d

X

(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)

Part VI Other Information (See the instructions.)		Yes	No
76	Did the organization make a change in the activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	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 <input type="checkbox"/> exempt or <input type="checkbox"/> 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?	X	
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	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	N/A	
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	
c	Dues, assessments, and similar amounts from members		
d	Section 162(e) lobbying and political expenditures		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
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	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12		
b	Gross receipts, included on line 12, for public use of club facilities		
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
88a	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
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
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
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	0	
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization	0	
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
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, 2006 (See instructions.)	15	
91a	The books are in care of ALI DATARDINA 4801 WILSHIRE BLVD., SUITE 216 Located at LOS ANGELES, CA	Telephone no 323-937-9911	
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	ZIP + 4 90010	
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts			

Yes	No
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91c		X
-----	--	---

▶ 92

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). **N/A**

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

**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 *C. Smith*
Type or print name and title *C. Smith, Secretary*

Date *11/15/07*

**Paid
Preparer's
Use Only**

Preparer's
signature

Firm's name (or yours
if self-employed),
address, and ZIP + 4

Roland W. Fink CPA
ROLAND W. FINK, CPA
2441 HONOLULU AVE., SUITE 126
MONTROSE, CA 91020-1847

Date
11/14/07

Check if
self-
employed ☒

Preparer's SSN or PTIN
(See Gen Instr X)

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

2006Department 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 2 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 CONSULT	129,620

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) 2006

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

	Yes	No
1 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)		X
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		
2 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.)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V-A, FORM 990	X	
e Transfer of any part of its income or assets?		X
3a Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)		X
b Did the organization have a section 403(b) annuity plan for its employees?		X
c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement		X
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?		X
4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g		X
b Did the organization make any taxable distributions under section 4966?		
c Did the organization make a distribution to a donor, donor advisor, or related person?		
d Enter the total number of donor advised funds owned at the end of the tax year	►	
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year	►	
f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts	►	0
g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year	►	0

Part IV. Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)I certify that 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 otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
- ☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

Provide the following information about the supported organizations. (See page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total ►					

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting.**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	1,858,805	1,671,896	792,016	577,847	4,900,564
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					0
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	152	23			175
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					0
23 Total of lines 15 through 22	1,858,957	1,671,919	792,016	577,847	4,900,739
24 Line 23 minus line 17	1,858,957	1,671,919	792,016	577,847	4,900,739
25 Enter 1% of line 23	18,590	16,719	7,920	5,778	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					98,015
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					1,434,915
c Total support for section 509(a)(1) test: Enter line 24, column (e)					4,900,739
d Add: Amounts from column (e) for lines: 18 <u>175</u> 19 <u>1,434,915</u>					1,435,090
e Public support (line 26c minus line 26d total)					3,465,649
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					70.7169%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year	(2005)	(2004)	(2003)	(2002)	N/A
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year	(2005)	(2004)	(2003)	(2002)	N/A
c Add Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c _____
d Add: Line 27a total _____ and line 27b total _____					27d _____
e Public support (line 27c total minus line 27d total)					27e _____
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h _____ %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 9 of the instructions.)(To be completed **ONLY** by schools that checked the box on line 6 in Part IV)

	N/A	Yes	No
29 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?	29		
30 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?	30		
31 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.)	31		
32 Does the organization maintain the following:			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement)			
33 Does the organization discriminate by race in any way with respect to:			
a Students' rights or privileges?	33a		
b Admissions policies?	33b		
c Employment of faculty or administrative staff?	33c		
d Scholarships or other financial assistance?	33d		
e Educational policies?	33e		
f Use of facilities?	33f		
g Athletic programs?	33g		
h Other extracurricular activities?	33h		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a		
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.	34b		
35 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	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 10 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												
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36													
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37													
38 Total lobbying expenditures (add lines 36 and 37)	38													
39 Other exempt purpose expenditures	39													
40 Total exempt purpose expenditures (add lines 38 and 39)	40													
41 Lobbying nontaxable amount. Enter the amount from the following table-														
<table border="0"> <tr> <td>If the amount on line 40 is-</td> <td>The lobbying nontaxable amount is-</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</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> </table>	If the amount on line 40 is-	The lobbying nontaxable amount is-	Not over \$500,000	20% of the amount on line 40	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	41	
If the amount on line 40 is-	The lobbying nontaxable amount is-													
Not over \$500,000	20% of the amount on line 40													
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													
42 Grassroots nontaxable amount (enter 25% of line 41)	42													
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43													
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44													

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 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 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 13 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 c through 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 c through h.)

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

Yes	No	Amount
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	

Mortgages and Other Notes Payable

Forms:
990 / 990-PF**2006**

For calendar year 2006, or tax year beginning

, and ending

Name

**INTERNATIONAL ACADEMY OF DETOXIFI-
CATION SPECIALISTS**

Employer Identification Number

94-3382902**FORM 990, PART IV, LINE 64B - ADDITIONAL INFORMATION**

Name of lender	Relationship to disqualified person
(1) F.A.S.E.	NONE
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) 10,780	12/31/06	4/30/07	ONE OR BEFORE 04/30/07	0.000
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1) NONE	
(2)	
(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) CASH OF \$10,780		10,780
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals		10,780

Federal Statements**Statement 1 - Form 990, Part I, Line 3 - Membership Dues and Assessments**

<u>Description</u>	<u>Amount</u>
MEMBERSHIPS	\$ <u>2,000</u>
TOTAL	\$ <u><u>2,000</u></u>

Federal Statements**Statement 2 - Form 990, Part II, Line 22b - Other Grants and Allocations**

Name Address	Date of Gift	Description of Property	Relationship to Org	Class of Activity			BV Explantn	FMV Explantn
				Cash Contrib	NonCash Contrib	Book Value		
RESEARCH FDN UNIV OF ALBANY		NONE		\$ 20,000	\$	DETOX PGM RESEARCH		
1 UNIVERSITY PLACE								
RENSSELAER NY 12144								
VARIOUS CONTRACTORS		NONE		8,544		DETOX FACIL BUILDOUT		
VAR								
TOTAL				\$ 28,544	\$ 0	\$ 0		

Statement 3 - Form 990, Part II, Line 25a - Compensation of Current Officers

Name	Program Services	Management & General	Fundraising
	\$	\$	\$
EXPENSES			
CAROLYN HAMAKER COMPENSATION		14,043	28,087
TOTAL	\$ 0	\$ 14,043	\$ 28,087

Federal Statements**Statement 4 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
BANK AND CC MERCHANT FEES	4,864		4,864	
INSURANCE	6,845	3,684	3,161	
LABORATORY TESTING	5,909	5,909		
LICENSE, FEES & TAXES	1,500		1,500	
MEDICAL CONSULTING SERVICES	131,468	131,468		
PROFESSIONAL FEES	16,274	9,524		6,750
PROJECT SUPPORT/RSRCH COORD	58,159	19,387	19,386	19,386
PROMOTION, PR & MARKETING	3,052		213	2,839
REPAIRS & MAINTENANCE	30,972	29,364	1,608	
RESEARCH CONSULTING SERVICES	25,134	25,134		
STAFF TRAINING	1,979	1,979		
TECHNICAL CONSULTING SERVICES	32,884	32,884		
UTILITIES	20,626	20,626		
TOTAL	\$ 339,666	\$ 279,959	\$ 30,732	\$ 28,975

Statement 5 - 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
ATTACHMENT TO FORM 990
2006

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

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, modern 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.

Addiction may be an even greater public health disaster; according to scientists at Brandeis University, untreated addiction (including smoking) costs the US \$400 billion each year. In recent years, researchers have begun to notice that drug residues and chemicals that have lodged in body tissue have similar impacts on health. The three international conferences that the Academy has organized were among the first large-scale meetings to address this issue.

Academy membership consists largely of physicians, 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.

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 first traveled to New York in January 2002, to gain a first-hand view of the situation and the need for rehabilitation.

The New York Rescue Workers Detoxification Project was formed to respond to requests from the rescue worker community to bring detoxification to a clinic in Manhattan. 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. The hundreds of donors to this fund include individual philanthropists, foundations, corporations and government.

The project opened its doors to rescue workers in September, 2002. Since that time, nearly 900 men and women have completed detoxification under the supervision of project physicians. In 2006, the project provided services to 249 individuals.

Participants routinely experience dramatic, if not complete, alleviation of a range of symptoms associated with toxic exposures, including: inability to sleep, mood swings, fatigue, muscle and joint aches and pains, difficulty breathing, decreased mental acuity and "post traumatic stress." As a result, they are able to discontinue the use of medications that have been prescribed with the hope that they will suppress their symptoms and make daily life bearable.

As a result, the project has the strong support of numerous rescue worker unions, whose primary desire is quality of life and job fitness for their members.

Utah Meth Cops Project

America's epidemic of methamphetamine abuse, and the illegal manufacture of the drug, has created significant challenges for law enforcement. Increasingly, police officers who participate in raids on illegal meth labs, are exposed to both the drug and the toxic chemicals used in its manufacture. As might be expected, these illegal and unregulated "labs" place no emphasis on safe storage or use of materials.

Officers who suffer such toxic assaults are manifesting the same health problems that have long been associated with other occupational and environmental chemical exposures. Recognizing this, the Utah attorney general contacted the Academy regarding the possibility of establishing a facility where detoxification could be provided to the state's "meth cops." In 2006, Academy members traveled to Utah for preliminary meetings regarding such a project.

Maryland Detoxification Project

Aware of the results achieved by the New York project, a group of urban fire services personnel in Maryland contacted the Academy and requested that a pilot project be established to evaluate the use of detoxification as a rehabilitative service for firefighters exposed to the toxic by-products of urban fires. The pilot was completed, with several individuals achieving significant benefits from detoxification. Implementation of the findings and recommendations resulting from the pilot are underway.

Other Program Services

On a routine basis, the Academy provides information to healthcare professionals interested in learning more about detoxification research projects and pilot programs, and in establishing facilities that provide the Hubbard program. In 2006, these included individuals in the U.S., Greece, Egypt and the United Kingdom.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS

FINANCIAL STATEMENTS

December 31, 2006

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS

Index to Financial Statements

December 31, 2006

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Statement of Support, Expenses and Other Changes in Net Assets – Cash Basis for the Years Ended December 31, 2006 and 2005	3
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Supplementary Information: Schedule of Functional Expenses – Cash Basis for the Years Ended December 31, 2006 and 2005	8

ROLAND W. FINK, CPA
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PHONE: (818) 249-4577
FAX: (818) 745-1291

INDEPENDENT AUDITOR'S REPORT

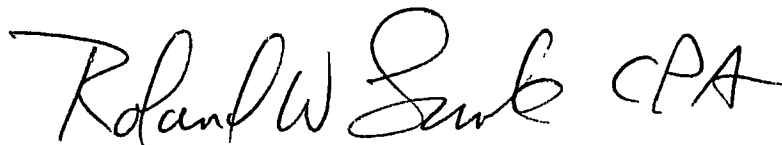
To the Board of Trustees
International Academy of Detoxification Specialists

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, 2006 and 2005, 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, 2006 and 2005, 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, 2007

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

As of December 31, 2006 and 2005

	<u>December 31</u>	
	<u>2006</u>	<u>2005</u>
<u>ASSETS</u>		
Current Assets:		
Cash and cash equivalents	\$ 17,602	\$ 123,583
Total Assets	<u>\$ 17,602</u>	<u>\$ 123,583</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Loan payable	\$ 10,780	\$ -
Net Assets:		
Unrestricted	6,822	33,344
Temporarily restricted	<u>-</u>	<u>90,239</u>
Total Net Assets	<u>6,822</u>	<u>123,583</u>
Total Liabilities and Net Assets	<u>\$ 17,602</u>	<u>\$ 123,583</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, 2006 and 2005

	<u>2006</u>	<u>2005</u>
UNRESTRICTED NET ASSETS		
Support - unrestricted	\$ 794,560	\$ 1,108,340
Net assets released from restriction	265,137	773,226
Interest income	<u>107</u>	<u>152</u>
Total Support and Net Assets Released from Restriction	<u>1,059,804</u>	<u>1,881,718</u>
 Program Expenses -		
New York Rescue Workers Detoxification Project:		
Grants and allocations	28,544	550,649
Other program-related expenses	<u>777,070</u>	<u>670,154</u>
Total Program Expenses	805,614	1,220,803
 Administrative Expenses	118,332	178,162
Fund-raising Expenses	<u>162,380</u>	<u>340,961</u>
 Total Expenses	<u>1,086,326</u>	<u>1,739,926</u>
 Increase (Decrease) in Unrestricted Net Assets	<u>(26,522)</u>	<u>141,792</u>
 TEMPORARILY RESTRICTED NET ASSETS		
Support - temporarily restricted	174,898	750,465
Net assets released from restriction	<u>(265,137)</u>	<u>(773,226)</u>
 Decrease in Temporarily Restricted Net Assets	<u>(90,239)</u>	<u>(22,761)</u>
 Increase (Decrease) in Total Net Assets	(116,761)	119,031
 NET ASSETS, beginning of year	<u>123,583</u>	<u>4,552</u>
 NET ASSETS, end of year	<u>\$ 6,822</u>	<u>\$ 123,583</u>

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

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
NOTES TO FINANCIAL STATEMENTS

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

(continued)

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, 2005 have been reclassified to conform to the current presentation.

NOTE 2 – LOAN PAYABLE

At December 31, 2006, the Organization had borrowed a total of \$10,780 from another non-profit organization. The loans bore no interest and were due and payable on or before April 30, 2007, and were repaid in full by that date.

NOTE 3 – CONCENTRATIONS OF CREDIT RISK

From time to time during the year ended December 31, 2006, the Organization's cash balances in banks exceeded the federally insured limits. There were no cash balances in excess of the federally insured limits at December 31, 2006. Management does not believe this issue to be of concern.

NOTE 4 – CONCENTRATIONS OF SUPPORT

During the year ended December 31, 2006 the Organization received approximately 21% 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, 2006 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.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 5 - 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 from time to time, and that payment thereof is subject to the availability of funds. Total payments to FASE under this agreement were \$47,327 in 2006 and \$101,088 in 2005.

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) if 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 \$10,832 and \$38,832 was paid to ABLE in 2006 and 2005, 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 expired September 30, 2007. Minimum rentals due under the lease were \$49,748 in 2007. As of November 14, 2007, the date of these financial statements, the Organization intends to renew the lease effective October 1, 2007 at a monthly minimum rental of \$9,172 through September 30, 2008.

Total rentals under all operating leases included in expense in the accompanying statement of activities were \$137,527 in 2006 and \$84,500 in 2005.

NOTE 6 – NON-CASH TRANSACTIONS

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

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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 2006 and 2005 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 a long horizontal line extending from the end of the signature.

November 14, 2007

For the Years Ended December 31, 2006 and 2005

See Independent Auditor's Report on Supplementary Information