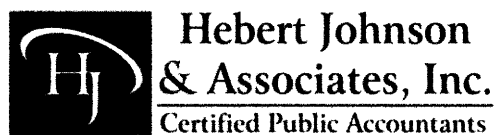


TANGIPAHOA ALCOHOL AND DRUG ABUSE COUNCIL, INC.

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021



A Professional Accounting Corporation

Tangipahoa Alcohol and Drug Abuse Council, Inc.

**Annual Financial Statements
As of and for the Year Ended June 30, 2021
With Other Supplemental Information**

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A P R O F E S S I O N A L A C C O U N T I N G C O R P O R A T I O N

To the Board of Directors of
Tangipahoa Alcohol and Drug Abuse Council, Inc.
Hammond, Louisiana

Management is responsible for the accompanying financial statements of the Tangipahoa Alcohol and Drug Abuse Council, Inc. (a non-profit organization) which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and functional expenses and cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the representation of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Tangipahoa Alcohol and Drug Abuse Council, Inc.

Sincerely,

Phil Hebert

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Ponchatoula, Louisiana

October 25, 2021

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Tangipahoa Alcohol and Drug Abuse Council, Inc.

Statement A

Statement of Financial Position

As of June 30, 2021

Assets

Current Assets:

Cash and Cash Equivalents	\$ 26,239
Receivables, Net	43,938
Prepaid Insurance	1,709
Total current Assets	<u>71,886</u>

Property, Plant, and Equipment, Net of Accumulated Depreciation

Land	-
Property, Plant, and Equipment, Net	-

Total Property, Plant and Equipment, Net of Accumulated Depreciation

Total Assets	<u>\$ 71,886</u>
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Liabilities

Current Liabilities (Payable From Current Assets):

Accounts Payable	\$ 4,868
Accrued Payables	-
Total Current Liabilities (Payable From Current Assets)	<u>4,868</u>

Total Liabilities	<u>4,868</u>
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Net Assets

Without Donor Restrictions	<u>67,018</u>
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Total Net Assets	<u>67,018</u>
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Total Liabilities and Net Assets	<u>\$ 71,886</u>
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See Accountant's Compilation Report.

Tangipahoa Alcohol and Drug Abuse Council, Inc.

Statement B

**Statement of Activities
For the year ended June 30, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenues			
Public Support			
Grants			
Louisiana Department of Health and Hospitals			
Florida Parishes Human Services Authority (FPHSA):			
Life Skills Training Contracts	\$ -	\$ 81,732	\$ 81,732
Contributions			
Tangipahoa United Way	-	-	-
General	-	-	-
In Kind - Revenues	49,095	-	49,095
Other	998	-	998
Investment Income	-	-	-
Net Assets released from restrictions	81,732	(81,732)	-
Total Operating Revenues	131,825	-	131,825
Operating Expenses			
Program Services	101,217	-	101,217
Management and General	44,850	-	44,850
Total Operating Expenses	146,067	-	146,067
Change in Net Assets	(14,242)	-	(14,242)
Total Net Assets, Beginning	81,260	-	81,260
Total Net Assets, Ending	\$ 67,018	\$ -	\$ 67,018

See Accountant's Compilation Report.

Tangipahoa Alcohol and Drug Abuse Council Inc.

Statement C

Statement of Functional Expenses
For the year ended June 30, 2021

	<u>Total Program Services</u>	<u>Management and General</u>	<u>Total</u>
Expenses			
Advertising	\$ 10,175	\$ -	\$ 10,175
Contract Services	3,830	-	3,830
Copier and Printer	4,409	-	4,409
Depreciation	106	-	106
In-Kind Expenses:			
Rent	25,840	12,160	38,000
Utilities	2,611	1,230	3,841
Janitorial	3,305	1,555	4,860
Pest Control	814	380	1,194
Maintenance	816	384	1,200
Insurance	5,329	-	5,329
Office Supplies	1,826	-	1,826
Other	122	-	122
Payroll Taxes	2,614	1,743	4,357
Professional Fees	-	7,521	7,521
Salaries and Wages	29,815	19,877	49,692
Security	693	-	693
Supplies	6,078	-	6,078
Telephone and Internet	2,347	-	2,347
Training	250	-	250
Travel	237	-	237
Total Expenses	<u>\$ 101,217</u>	<u>\$ 44,850</u>	<u>\$ 146,067</u>

See Accountant's Compilation Report.

Tangipahoa Alcohol and Drug Abuse Council, Inc.

Statement D

**Statement of Cash Flows
For the year ended June 30, 2021**

Cash Flows From Operating Activities

Changes in Net Assets	\$	(14,242)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation		106
Changes in Operating Assets and Liabilities:		
(Increase) Decrease in Receivables		74,888
(Increase) Decrease in Prepaid Insurance		(35)
Increase (Decrease) in Accounts Payable		(36,143)
Increase (Decrease) in Accrued Payables		(1,159)
Net Cash Provided (Used) by Operating Activities		<u>23,415</u>
Net Cash Increase (Decrease) in Cash and Cash Equivalents		23,415
Cash and Cash Equivalents, Beginning of Year		<u>2,824</u>
Cash and Cash Equivalents, End of Year	\$	<u><u>26,239</u></u>

Other Supplemental Information

Tangipahoa Alcohol and Drug Abuse Council, Inc.

Schedule 1

**Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the year ended June 30, 2021**

Agency Head Name: Rebecca Abel, Executive Director

Purpose	Amount
Salary	\$ 42,000
Benefits - Insurance	-
Per Diem	-
Reimbursements	-
Travel	-
Conference Expense	-
	<u>\$ 42,000</u>