

TANGIPAHOA ALCOHOL AND DRUG ABUSE COUNCIL, INC.

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2022



**Hebert Johnson
& Associates, Inc.**
Certified Public Accountants

A Professional Accounting Corporation

Tangipahoa Alcohol and Drug Abuse Council, Inc.

**Annual Financial Statements
As of and for the Year Ended June 30, 2022
With Other Supplemental Information**

Table of Contents

	Page
Accountant's Compilation Report	2
Basic Financial Statements	
Statement of Financial Position	4
Statement of Activities.....	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Other Supplemental Information:	
Schedule of Compensation, Benefits and Other Payments to Agency Head.....	9

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants



**Hebert Johnson
& Associates, Inc.**
Certified Public Accountants

18435 HIGHWAY 22, STE. 2
P.O. BOX 1151
PONCHATOULA, LA 70454
(985) 386-5740 • FAX (985) 386-5742

18890 FLORIDA BLVD., STE A
P.O. BOX 520
ALBANY, LA 70711
(225) 209-6627 • FAX (225) 209-6625

A PROFESSIONAL ACCOUNTING CORPORATION

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, 2022, 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

December 27, 2022

This is page is intentionally left blank.

Tangipahoa Alcohol and Drug Abuse Council, Inc.

Statement A

**Statement of Financial Position
As of June 30, 2022**

Assets

Current Assets:	
Cash and Cash Equivalents	\$ 47,380
Receivables, Net	-
Prepaid Asset	1,719
Total current Assets	<u>49,099</u>
Property, Plant, and Equipment, Net of Accumulated Depreciation	
Land	-
Property, Plant, and Equipment, Net	-
Total Property, Plant and Equipment, Net of Accumulated Depreciation	<u>-</u>
Total Assets	<u>\$ 49,099</u>

Liabilities

Current Liabilities (Payable From Current Assets):	
Accounts Payable	\$ -
Accrued Payables	361
Total Current Liabilities (Payable From Current Assets)	<u>361</u>
Total Liabilities	<u>361</u>

Net Assets

Without Donor Restrictions	<u>48,738</u>
Total Net Assets	<u>48,738</u>
Total Liabilities and Net Assets	<u>\$ 49,099</u>

See Accountant's Compilation Report.

Tangipahoa Alcohol and Drug Abuse Council, Inc.

Statement B

**Statement of Activities
For the year ended June 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenues			
Public Support			
Grants	\$ -	\$ 76,730	\$ 76,730
Contributions			
General	7,916	-	7,916
In Kind - Revenues	49,095	-	49,095
Other	2	-	2
Investment Income	-	-	-
Net Assets released from restrictions	76,730	(76,730)	-
Total Operating Revenues	133,743	(76,730)	133,743
Operating Expenses			
Program Services	103,765	-	103,765
Management and General	48,258	-	48,258
Total Operating Expenses	152,023	-	152,023
Change in Net Assets	(18,280)	-	(18,280)
Total Net Assets, Beginning	67,018	-	67,018
Total Net Assets, Ending	\$ 48,738	\$ -	\$ 48,738

See Accountant's Compilation Report.

Tangipahoa Alcohol and Drug Abuse Council Inc.

Statement C

Statement of Functional Expenses
For the year ended June 30, 2022

Expenses	Total Program Services	Management and General	Total
Advertising	\$ 12,567	\$ -	\$ 12,567
Contract Services	4,320	-	4,320
Copier and Printer	3,039	-	3,039
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	4,878	-	4,878
Office Supplies	2,272	-	2,272
Other	963	-	963
Payroll Taxes	2,926	1,950	4,876
Professional Fees	-	7,881	7,881
Salaries and Wages	34,077	22,718	56,795
Security	264	-	264
Supplies	2,064	-	2,064
Telephone and Internet	2,729	-	2,729
Training	45	-	45
Travel	235	-	235
Total Expenses	\$ 103,765	\$ 48,258	\$ 152,023

See Accountant's Compilation Report.

Tangipahoa Alcohol and Drug Abuse Council, Inc.

Statement D

**Statement of Cash Flows
For the year ended June 30, 2022**

Cash Flows From Operating Activities

Changes in Net Assets	\$ (18,280)
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Changes in Operating Assets and Liabilities:	
(Increase) Decrease in Receivables	43,938
(Increase) Decrease in Prepaid Insurance	(10)
Increase (Decrease) in Accounts Payable	(4,868)
Increase (Decrease) in Accrued Payables	361
Net Cash Provided (Used) by Operating Activities	<u>21,141</u>
Net Cash Increase (Decrease) in Cash and Cash Equivalents	21,141
Cash and Cash Equivalents, Beginning of Year	<u>26,239</u>
Cash and Cash Equivalents, End of Year	<u>\$ 47,380</u>

See Accountant's Compilation Report.

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, 2022**

Agency Head Name: Rebecca Abel, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 43,260
Benefits - Insurance	-
Per Diem	-
Reimbursements	-
Travel	-
Conference Expense	-
	<u>\$ 43,260</u>

See Accountant's Compilation Report.