

TANGIPAHOA ALCOHOL AND DRUG ABUSE COUNCIL, INC.

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

Tangipahoa Alcohol and Drug Abuse Council, Inc.

**Annual Financial Statements
As of and for the Year Ended June 30, 2023
With Other Supplemental Information**

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Society of Louisiana Certified Public Accountants

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, 2023, 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 18, 2023

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Tangipahoa Alcohol and Drug Abuse Council, Inc.

Statement A

**Statement of Financial Position
As of June 30, 2023**

Assets

Current Assets:

Cash and Cash Equivalents \$ 4,657

Receivables, Net -

Prepaid Asset -

Total current Assets 4,657

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 \$ 4,657

Liabilities

Current Liabilities (Payable From Current Assets):

Accounts Payable \$ 500

Accrued Payables 424

Total Current Liabilities (Payable From Current Assets) 924

Total Liabilities 924

Net Assets

Without Donor Restrictions 3,733

Total Net Assets 3,733

Total Liabilities and Net Assets \$ 4,657

See Accountant's Compilation Report.

Tangipahoa Alcohol and Drug Abuse Council, Inc.

Statement B

**Statement of Activities
For the year ended June 30, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenues			
Public Support			
Grants	\$ -	\$ 28,340	\$ 28,340
Contributions			
General	19,355	-	19,355
In Kind - Revenues	49,095	-	49,095
Other	1	-	1
Net Assets released from restrictions	28,340	(28,340)	-
Total Operating Revenues	96,791	(28,340)	96,791
Operating Expenses			
Program Services	94,262	-	94,262
Management and General	47,535	-	47,535
Total Operating Expenses	141,797	-	141,797
Change in Net Assets	(45,006)	-	(45,006)
Total Net Assets, Beginning	48,739	-	48,739
Total Net Assets, Ending	\$ 3,733	\$ -	\$ 3,733

See Accountant's Compilation Report.

Tangipahoa Alcohol and Drug Abuse Council Inc.

Statement C

**Statement of Functional Expenses
For the year ended June 30, 2023**

Expenses	Total Program Services	Management and General	Total
Advertising	\$ 15	\$ -	\$ 15
Contract Services	13,220	-	13,220
Copier and Printer	2,490	-	2,490
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	4,114	-	4,114
Other	849	-	849
Payroll Taxes	2,943	1,858	4,801
Professional Fees	-	7,250	7,250
Salaries and Wages	33,006	22,718	55,724
Supplies	2,271	-	2,271
Telephone and Internet	1,968	-	1,968
Total Expenses	\$ 94,262	\$ 47,535	\$ 141,797

See Accountant's Compilation Report.

Tangipahoa Alcohol and Drug Abuse Council, Inc.

Statement D

**Statement of Cash Flows
For the year ended June 30, 2023**

Cash Flows From Operating Activities

Changes in Net Assets	\$ (45,006)
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Changes in Operating Assets and Liabilities:	
(Increase) Decrease in Receivables	-
(Increase) Decrease in Prepaid Insurance	1,720
Increase (Decrease) in Accounts Payable	500
Increase (Decrease) in Accrued Payables	63
Net Cash Provided (Used) by Operating Activities	<u>(42,723)</u>
Net Cash Increase (Decrease) in Cash and Cash Equivalents	(42,723)
Cash and Cash Equivalents, Beginning of Year	47,380
Cash and Cash Equivalents, End of Year	<u>\$ 4,657</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, 2023**

Agency Head Name: Rebecca Abel, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 44,924
Benefits - Insurance	-
Per Diem	-
Reimbursements	-
Travel	-
Conference Expense	-
	<u>\$ 44,924</u>

See Accountant's Compilation Report.