

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

2020
Open to Public Inspection

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 01/01/2020 and Ending (mm/dd/yyyy) 12/31/2020		
Check if Applicable: Address Change Name Change Initial Filing Final Filing Amended Filing Reg ID Pending	Name of Organization: ALCOHOL AND DRUG COUNCIL OF TOMPKINS COU	Employer Identification Number (EIN): 16-0906024
	Mailing Address: 201 EAST GREEN STREET, NO. 500	NY Registration Number: 03-69-44
	City / State / ZIP: ITHACA, NY 14850	Telephone: 607 274-6288
	Website: WWW.ALCOHOLDRUGCOUNCIL.ORG	Email:

Check your organization's registration category: 7A only EPTL only DUAL (7A & EPTL) EXEMPT* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer:	<input checked="" type="checkbox"/>	ANGELA SULLIVAN	<input checked="" type="checkbox"/>
	Signature	Print Name and Title	Date
Chief Financial Officer or Treasurer:	<input checked="" type="checkbox"/>	MICHELLE FLINN	<input checked="" type="checkbox"/>
	Signature	Print Name and Title	Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.	Yes <input checked="" type="checkbox"/> No	4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.
	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>250.</u>	Total fee: \$ <u>275.</u>	Make a single check or money order payable to: "Department of Law"
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CHAR500 Annual Filing for Charitable Organizations (Updated January 2021)

*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

CHAR500

Annual Filing Checklist

- Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:
- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
 - Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
 - Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.

Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- Audit Report if you received total revenue and support greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

DUAL filers are registered under both 7A and EPTL.

EXEMPT filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?

Visit: www.CharitiesNYS.com
Call: (212) 416-8401
Email: Charities.Bureau@ag.ny.gov

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2020

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If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.

Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number:
ALCOHOL AND DRUG COUNCIL OF TOMPKINS COUNTY, INC.	03-69-44

2. Government Grants

Name of Government Agency	Amount of Grant
1. TOMPKINS COUNTY COMMUNITY JUSTICE CENTER	1. 1,144.
2. TOMPKINS COUNTY TREATMENT COURTS	2. 11,402.
3. U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	3. 12,593.
4. TOMPKINS COUNTY STOP DWI	4. 15,000.
5. TOMPKINS COUNTY GENERAL FUND	5. 72,780.
6. U.S. DEPARTMENT OF LABOR	6. 103,108.
7. NEW YORK STATE OFFICE OF ADDICTION SERVICES AND SUPPO	7. 325,878.
8. NEW YORK STATE DEPARTMENT OF HEALTH	8. 4,930,614.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 5,472,519.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. ALCOHOL AND DRUG COUNCIL OF TOMPKINS COUNTY, INC.	Taxpayer identification number (TIN) 16-0906024
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 201 EAST GREEN STREET, NO. 500	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ITHACA, NY 14850	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

DIRECTOR OF FINANCE, MICHAEL LUCAS

- The books are in the care of ▶ **201 EAST GREEN STREET - ITHACA, NY 14850**
Telephone No. ▶ **(607) 274-6288** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER - 15, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2020** or
▶ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2020

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Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the **2020** calendar year, or tax year beginning and ending

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization ALCOHOL AND DRUG COUNCIL OF TOMPKINS COUNTY, INC.		D Employer identification number 16-0906024
	Doing business as		E Telephone number (607) 274-6288
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 6,595,979.
	201 EAST GREEN STREET	500	
City or town, state or province, country, and ZIP or foreign postal code ITHACA, NY 14850		H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No	
F Name and address of principal officer: ANGELA SULLIVAN SAME AS C ABOVE		H(b) Are all subordinates included? Yes No	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527		If "No," attach a list. See instructions	
J Website: WWW.ALCOHOLDRUGCOUNCIL.ORG		H(c) Group exemption number ▶	
K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶		L Year of formation: 1965	M State of legal domicile: NY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE COUNCIL OFFERS HOPE AND RECOVERY TO PEOPLE STRUGGLING WITH ADDICTION AND STRENGTHENS OUR		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	27
	6 Total number of volunteers (estimate if necessary)	6	8
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 954,081.	Current Year 5,844,576.
	9 Program service revenue (Part VIII, line 2g)	747,288.	751,231.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	433.	172.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,701,802.	6,595,979.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,203,632.	1,203,886.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 46,846.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		954,869.	954,732.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		2,158,501.	2,158,618.
19 Revenue less expenses. Subtract line 18 from line 12	-456,699.	4,437,361.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 688,595.	End of Year 5,297,750.
	21 Total liabilities (Part X, line 26)	203,055.	374,849.
	22 Net assets or fund balances. Subtract line 21 from line 20	485,540.	4,922,901.

Part II Signature Block

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.

Sign Here	<input checked="" type="checkbox"/> Signature of officer	<input checked="" type="checkbox"/> Date			
	ANGELA SULLIVAN, EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name D. LESLIE SPURGIN	Preparer's signature <i>D. Leslie Spurgin</i>	Date 09/27/2021	Check if self-employed <input type="checkbox"/>	PTIN P01426295
	Firm's name ▶ INSERO & CO. CPAS, LLP	Firm's EIN ▶ 47-5324570	Firm's address ▶ 20 THORNWOOD DR., SUITE 200 ITHACA, NY 14850		
			Phone no. (607) 272-4444		

May the IRS discuss this return with the preparer shown above? See instructions Yes No

ALCOHOL AND DRUG COUNCIL OF
TOMPKINS COUNTY, INC.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
THE COUNCIL OFFERS HOPE AND RECOVERY TO PEOPLE STRUGGLING WITH ADDICTION AND STRENGTHENS OUR COMMUNITY THROUGH PREVENTION AND EDUCATION PROGRAMS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 1,597,062. including grants of \$ _____) (Revenue \$ 728,366.)
OUTPATIENT CLINIC - THE OUTPATIENT CLINIC OFFERS COMPREHENSIVE EVALUATIONS AND TREATMENT OPTIONS FOR INDIVIDUALS, FAMILY MEMBERS, AND CONCERNED OTHERS, REGARDING THE USE OF ALCOHOL AND DRUGS.

THE OUTPATIENT CLINIC IS FUNDED AND REGULATED BY THE NYS OFFICE OF ADDICTION SERVICES AND SUPPORTS. OUR PHILOSOPHY IS BASED ON THE PREMISE THAT ADDICTION IS A TREATABLE DISEASE THAT HAS BIOLOGICAL, PSYCHOLOGICAL, SOCIAL AND SPIRITUAL COMPONENTS. ACCORDINGLY, WE HAVE DESIGNED OUR TREATMENT PROGRAMS TO ADDRESS THOSE FOUR FACTORS.

4b (Code: _____) (Expenses \$ 148,947. including grants of \$ _____) (Revenue \$ 100.)
EDUCATION AND PREVENTION - THE EDUCATION AND PREVENTION ACTIVITIES OF THE ORGANIZATION ARE MEANT TO RAISE AWARENESS WITHIN THE COMMUNITY ABOUT THE DISEASE OF ADDICTION AND TO PREVENT ITS SPREAD. ACTIVITIES INCLUDE OUTREACH TO THE COMMUNITY ON VARIOUS TOPICS RELATED TO SUBSTANCE USE TAILORED TO MEET SPECIFIC NEEDS. OUTREACH IS ACHIEVED VIA PRESENTATIONS, PANEL DISCUSSIONS, WEBSITE AND SOCIAL MEDIA PRESENCE, PUBLIC SERVICE ADVERTISING, ETC. THE ORGANIZATION OFFERS THE BASICS (BRIEF ALCOHOL SCREENING AND INTERVENTION FOR COLLEGE STUDENTS) PROGRAM. BASICS IS AN EVIDENCE-BASED PROGRAM FOR PEOPLE AGED 18 TO 24 YEARS AND USES A HARM REDUCTION APPROACH TO MOTIVATE STUDENTS TO REDUCE ALCOHOL USE AND TO MAKE BETTER ALCOHOL-RELATED DECISIONS.

4c (Code: _____) (Expenses \$ 10,821. including grants of \$ _____) (Revenue \$ 22,765.)
IMPAIRED DRIVER PROGRAM--THE ORGANIZATION ADMINISTERS THE IMPAIRED DRIVER PROGRAM WHICH IS A NYS DEPARTMENT OF MOTOR VEHICLES PROGRAM FOR PEOPLE CHARGED WITH IMPAIRED DRIVING OFFENSES. THE GOAL OF THIS PROGRAM IS TO PREVENT REPEAT IMPAIRED DRIVING OFFENSES. THE PROGRAM HELPS MOTORISTS EXAMINE THEIR ARREST EXPERIENCE AND THE FACTORS THAT LED TO IT AND HELPS THEM MAKE APPROPRIATE DRIVING DECISIONS IN THE FUTURE. IT IS TAUGHT BY DMV-APPROVED INSTRUCTORS.

4d Other program services (Describe on Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **1,756,830.**

**ALCOHOL AND DRUG COUNCIL OF
TOMPKINS COUNTY, INC.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

**ALCOHOL AND DRUG COUNCIL OF
TOMPKINS COUNTY, INC.**

Form 990 (2020)

16-0906024 Page 4

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38	X

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	9
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		27
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	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)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
	Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X
	If "Yes," see instructions and file Form 4720, Schedule N.		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
	If "Yes," complete Form 4720, Schedule O.		

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	7		
b Enter the number of voting members included on line 1a, above, who are independent	1b	7		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9			X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a			X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b			
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.				
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c		X	
13 Did the organization have a written whistleblower policy?	13		X	
14 Did the organization have a written document retention and destruction policy?	14		X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
a The organization's CEO, Executive Director, or top management official	15a		X	
b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	15b			X
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a			X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ NY**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶** _____
DIRECTOR OF FINANCE, MICHAEL LUCAS - (607)274-6288
201 EAST GREEN STREET, ITHACA, NY 14850

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	21,846.				
	b	Membership dues					
	c	Fundraising events					
	d	Related organizations					
	e	Government grants (contributions)	5,472,519.				
	f	All other contributions, gifts, grants, and similar amounts not included above	350,211.				
	g	Noncash contributions included in lines 1a-1f	\$				
	h	Total. Add lines 1a-1f		5,844,576.			
Program Service Revenue	2 a	MEDICAID REIMBURSEMENT	900099	523,927.	523,927.		
	b	THIRD PARTY REIMB.	900099	140,392.	140,392.		
	c	OTHER FEE FOR SERVICE	900099	43,782.	43,782.		
	d	CLIENT FEES	900099	40,866.	40,866.		
	e	MISCELLANEOUS	900099	2,264.	2,264.		
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		751,231.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		172.		172.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales expenses					
	c	Gain or (loss)					
d	Net gain or (loss)						
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
b	Less: direct expenses						
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19						
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
12	Total revenue. See instructions		6,595,979.	751,231.	0.	172.	

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX **X**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	116,279.	71,458.	39,196.	5,625.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	878,823.	800,703.	49,156.	28,964.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	29,667.	25,448.	3,593.	626.
9 Other employee benefits	109,414.	94,163.	12,975.	2,276.
10 Payroll taxes	69,703.	59,789.	8,441.	1,473.
11 Fees for services (nonemployees):				
a Management				
b Legal	29,724.	26,324.	3,066.	334.
c Accounting	14,500.	12,841.	1,496.	163.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	296,771.	262,693.	30,681.	3,397.
12 Advertising and promotion				
13 Office expenses	13,794.	12,164.	1,230.	400.
14 Information technology	91,064.	81,041.	8,581.	1,442.
15 Royalties				
16 Occupancy	309,051.	185,317.	123,734.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	41,841.	40,393.	1,448.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	110,079.	42,497.	67,582.	
23 Insurance	23,809.	21,297.	2,512.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a STAFF DEVELOPMENT & TRA	9,412.	9,357.	25.	30.
b PROGRAM EXPENSES	8,518.	8,443.	75.	
c DUES & MEMBERSHIPS	3,259.	2,777.	162.	320.
d MISCELLANEOUS	2,771.		975.	1,796.
e All other expenses	139.	125.	14.	
25 Total functional expenses. Add lines 1 through 24e	2,158,618.	1,756,830.	354,942.	46,846.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,104.	1	1,172.
	2 Savings and temporary cash investments	72,304.	2	158,740.
	3 Pledges and grants receivable, net	162,138.	3	78,751.
	4 Accounts receivable, net	126,595.	4	192,933.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	145,918.	9	104,489.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,092,404.		
	b Less: accumulated depreciation	10b 330,739.	180,536.	10c 4,761,665.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	688,595.	16	5,297,750.	
Liabilities	17 Accounts payable and accrued expenses	134,660.	17	44,228.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	20,000.	23	42,717.
	24 Unsecured notes and loans payable to unrelated third parties		24	229,500.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	48,395.	25	58,404.
	26 Total liabilities. Add lines 17 through 25	203,055.	26	374,849.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	205,856.	27	4,765,691.
	28 Net assets with donor restrictions	279,684.	28	157,210.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	485,540.	32	4,922,901.
33 Total liabilities and net assets/fund balances	688,595.	33	5,297,750.	

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,595,979.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,158,618.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,437,361.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	485,540.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,922,901.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	544,599.	619,380.	1232105.	954,081.	5844576.	9194741.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	544,599.	619,380.	1232105.	954,081.	5844576.	9194741.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						902,177.
6 Public support. Subtract line 5 from line 4.						8292564.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	544,599.	619,380.	1232105.	954,081.	5844576.	9194741.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	60.	82.	390.	433.	172.	1,137.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						9195878.
12 Gross receipts from related activities, etc. (see instructions)					12	4,365,205.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	90.18 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	79.80 %
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

ALCOHOL AND DRUG COUNCIL OF

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

ALCOHOL AND DRUG COUNCIL OF

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

ALCOHOL AND DRUG COUNCIL OF

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2020		
a	From 2015		
b	From 2016		
c	From 2017		
d	From 2018		
e	From 2019		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2020 distributable amount		
i	Carryover from 2015 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2020 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2020 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2021. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2016		
b	Excess from 2017		
c	Excess from 2018		
d	Excess from 2019		
e	Excess from 2020		

Schedule A (Form 990 or 990-EZ) 2020

ALCOHOL AND DRUG COUNCIL OF

Schedule A (Form 990 or 990-EZ) 2020 TOMPKINS COUNTY, INC.

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Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Name of the organization

ALCOHOL AND DRUG COUNCIL OF
TOMPKINS COUNTY, INC.

Employer identification number

16-0906024

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization ALCOHOL AND DRUG COUNCIL OF TOMPKINS COUNTY, INC.	Employer identification number 16-0906024
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	NEW YORK STATE OFFICE OF ADDICTION SERVICES AND SUPPORTS 109 SOUTH UNION STREET 4TH FLOOR ROCHESTER, NY 146071893	\$ 325,878.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CARE COMPASS NETWORK 33 LEWIS ROAD BINGHAMTON, NY 13905	\$ 244,680.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	NEW YORK STATE DEPARTMENT OF HEALTH CORNING TOWER, EMPIRE STATE PLAZA ALBANY, NY 12237	\$ 4,930,614.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization ALCOHOL AND DRUG COUNCIL OF TOMPKINS COUNTY, INC.	Employer identification number 16-0906024
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization ALCOHOL AND DRUG COUNCIL OF TOMPKINS COUNTY, INC.	Employer identification number 16-0906024
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>		<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>	
	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>		<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>	
	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>		<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>	
	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>		<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div>	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization ALCOHOL AND DRUG COUNCIL OF TOMPKINS COUNTY, INC. **Employer identification number** 16-0906024

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2020

**ALCOHOL AND DRUG COUNCIL OF
TOMPKINS COUNTY, INC.**

Schedule D (Form 990) 2020

16-0906024 Page **3**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) COMPENSATED ABSENCES	58,404.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	58,404.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Schedule D (Form 990) 2020

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization	ALCOHOL AND DRUG COUNCIL OF TOMPKINS COUNTY, INC.	Employer identification number	16-0906024
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

COMMUNITY THROUGH PREVENTION AND EDUCATION PROGRAMS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE RETURN IS FORWARDED TO THE BOARD FOR REVIEW, ELECTRONICALLY, PRIOR TO
BEING FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION REQUIRES ALL NEW MANAGERS, OR EMPLOYEES INVOLVED IN
PURCHASING, AND BOARD MEMBERS TO READ THE CONFLICT OF INTEREST POLICY AND
SIGN AN ACKNOWLEDGEMENT. ADDITIONALLY, THE ORGANIZATION REQUIRES ANNUAL
SIGNED STATEMENTS FROM ALL BOARD MEMBERS.

FORM 990, PART VI, SECTION B, LINE 15A:

SALARIES FOR THE EXECUTIVE DIRECTOR AND TOP MANAGEMENT ARE COMPARED TO
PREVAILING SALARIES IN THE AREA FOR SIMILAR POSITIONS AND ARE SUBJECT TO
BOARD APPROVAL. THE PRESIDENT OF THE BOARD OF TRUSTEES AND/OR THE CHAIR OF
THE PERSONNEL COMMITTEE CONDUCT ANNUAL PERFORMANCE EVALUATIONS OF THE
EXECUTIVE DIRECTOR ON THE APPROXIMATE ANNIVERSARY DATE FROM START OF
EMPLOYMENT. THIS IS BASED ON THE GOALS AND OBJECTIVES OUTLINED FOR THE
EVALUATION PERIOD. THE EXECUTIVE DIRECTOR CONDUCTS SIMILAR REVIEWS OF TOP
MANAGEMENT.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST
POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

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

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

Name of the organization	ALCOHOL AND DRUG COUNCIL OF TOMPKINS COUNTY, INC.	Employer identification number	16-0906024
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FORM 990, PART IX, LINE 11G, OTHER FEES:

OTHER CONTRACTED SERVICES:

PROGRAM SERVICE EXPENSES	254,690.
MANAGEMENT AND GENERAL EXPENSES	29,652.
FUNDRAISING EXPENSES	3,250.
TOTAL EXPENSES	287,592.

EMPLOYEE BENEFIT ADMINISTRATION FEES:

PROGRAM SERVICE EXPENSES	3,843.
MANAGEMENT AND GENERAL EXPENSES	543.
FUNDRAISING EXPENSES	94.
TOTAL EXPENSES	4,480.

PAYROLL SERVICE EXPENSE:

PROGRAM SERVICE EXPENSES	4,160.
MANAGEMENT AND GENERAL EXPENSES	486.
FUNDRAISING EXPENSES	53.
TOTAL EXPENSES	4,699.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	296,771.
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FORM 990, PAGE 11, PART X, LINE 24

DURING THE YEAR ENDED DECEMBER 31, 2020, ALCOHOL AND DRUG COUNCIL OF TOMPKINS COUNTY, INC. RECEIVED A LOAN IN THE AMOUNT OF \$229,500 UNDER THE PAYCHECK PROTECTION PROGRAM (PPP). THE LOAN MAY BE FORGIVEN, PURSUANT TO AND SUBJECT TO THE TERMS SPECIFIED IN THE PAYCHECK PROTECTION PROGRAM. IF THE LOAN IS NOT FORGIVEN, THE LOAN TERM WOULD BE REPAYED OVER A TWO-YEAR PERIOD AT AN ANNUAL INTEREST RATE OF 1%.

Name of the organization ALCOHOL AND DRUG COUNCIL OF TOMPKINS COUNTY, INC.

Employer identification number 16-0906024

THIS IS RECORDED AS A REFUNDABLE ADVANCE UNTIL ELIGIBLE EXPENSES ARE INCURRED AND ALCOHOL AND DRUG COUNCIL OF TOMPKINS COUNTY, INC. BELIEVES THOSE AMOUNTS WILL BE FORGIVEN.

FORM 990, PAGE 12, PART XI, LINE 2C

THE PROCESS FOR AUDIT OVERSIGHT AND AUDITOR SELECTION HAS NOT CHANGED FROM THE PRIOR YEAR.

**ALCOHOL & DRUG COUNCIL OF
TOMPKINS COUNTY, INC.**

Ithaca, New York

FINANCIAL REPORT

**For the Years Ended
December 31, 2020 and 2019**



ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Alcohol & Drug Council
of Tompkins County, Inc.
Ithaca, New York

We have audited the accompanying financial statements of Alcohol & Drug Council of Tompkins County, Inc. (the Council), which comprise the Statements of Financial Position as of December 31, 2020 and 2019, and the related Statements of Activities, Functional Expenses, and Cash Flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Alcohol & Drug Council of Tompkins County, Inc. as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Respectfully submitted,

A handwritten signature in black ink that reads "Inero & Co. CPAs, LLP". The signature is written in a cursive, slightly slanted style.

Inero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
May 3, 2021

ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

STATEMENTS OF FINANCIAL POSITION DECEMBER 31,

	<u>2020</u>	<u>2019</u>
ASSETS		
Current Assets		
Cash, Cash Equivalents, and Restricted Cash		
Unrestricted	\$ 136,108	\$ 67,987
Restricted	23,804	5,421
Total Cash, Cash Equivalents, and Restricted Cash	<u>159,912</u>	<u>73,408</u>
Receivables		
Other Receivables	63,751	150,888
Client Fees, Net	29,912	12,072
Medicaid, Net	74,710	46,678
Third Party, Net	88,311	67,845
Total Receivables	<u>256,684</u>	<u>277,483</u>
Promises to Give	15,000	11,250
Prepaid Expenses	104,489	145,918
Total Current Assets	<u>536,085</u>	<u>508,059</u>
Fixed Assets, Net	<u>4,761,665</u>	<u>180,536</u>
Total Assets	<u>\$ 5,297,750</u>	<u>\$ 688,595</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable	\$ 21,849	\$ 83,617
Accrued Payroll	22,379	51,043
Line of Credit	42,717	20,000
Compensated Absences	58,404	48,395
Loan Payable - Paycheck Protection Program	229,500	-
Total Liabilities	<u>374,849</u>	<u>203,055</u>
Net Assets Without Donor Restrictions		
Fees for Service Receivable	192,933	126,595
Fixed Assets	4,761,665	180,536
Board Designated	60,800	60,800
Undesignated	(249,707)	(162,075)
Total Net Assets Without Donor Restrictions	<u>4,765,691</u>	<u>205,856</u>
Net Assets With Donor Restrictions	<u>157,210</u>	<u>279,684</u>
Total Net Assets	<u>4,922,901</u>	<u>485,540</u>
Total Liabilities and Net Assets	<u>\$ 5,297,750</u>	<u>\$ 688,595</u>

See Notes to Financial Statements

ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED DECEMBER 31,

	2020		Total
	Without Donor Restrictions	With Donor Restrictions	
Public Support			
New York State OASAS	\$ 300,868	\$	\$ 300,868
Tompkins County:			
County General Fund	72,780		72,780
Community Justice Center	1,144		1,144
Stop DWI	15,000		15,000
Other Special Programs	-		-
Treatment Courts	11,402		11,402
Grants	450,391	27,500	477,891
Contributions	4,965,491		4,965,491
Net Assets Released from Restrictions	149,974	(149,974)	-
Total Public Support	5,967,050	(122,474)	5,844,576
Revenue			
Medicaid Reimbursements	523,927		523,927
Third Party Reimbursements	140,392		140,392
Client Fees	40,866		40,866
Interest Income	172		172
Program Revenues	43,782		43,782
Other Revenue	2,264		2,264
In-Kind Revenue	-		-
Total Revenue	751,403	-	751,403
Total Public Support and Revenue	6,718,453	(122,474)	6,595,979
Expenses			
Program Services:			
Clinic	1,333,461		1,333,461
DETOX	263,601		263,601
Education/Prevention	148,947		148,947
Impaired Driver Program	10,821		10,821
Total Program Services	1,756,830	-	1,756,830
Supporting Services:			
Management and General	354,942		354,942
Fundraising	46,846		46,846
Total Supporting Services	401,788	-	401,788
Total Expenses	2,158,618	-	2,158,618
Change in Net Assets	4,559,835	(122,474)	4,437,361
Net Assets, January 1,	205,856	279,684	485,540
Net Assets, December 31,	\$ 4,765,691	\$ 157,210	\$ 4,922,901

See Notes to Financial Statements

2019

<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
\$ 321,925	\$	\$ 321,925
72,780		72,780
2,632		2,632
15,000		15,000
9,137		9,137
3,973		3,973
270,188	170,000	440,188
86,666		86,666
517,762	(517,762)	-
<u>1,300,063</u>	<u>(347,762)</u>	<u>952,301</u>
476,795		476,795
112,264		112,264
48,004		48,004
433		433
100,300		100,300
9,925		9,925
1,780		1,780
<u>749,501</u>	<u>-</u>	<u>749,501</u>
<u>2,049,564</u>	<u>(347,762)</u>	<u>1,701,802</u>
1,227,495		1,227,495
138,267		138,267
138,618		138,618
15,418		15,418
<u>1,519,798</u>	<u>-</u>	<u>1,519,798</u>
511,075		511,075
127,628		127,628
<u>638,703</u>	<u>-</u>	<u>638,703</u>
<u>2,158,501</u>	<u>-</u>	<u>2,158,501</u>
(108,937)	(347,762)	(456,699)
<u>314,793</u>	<u>627,446</u>	<u>942,239</u>
<u>\$ 205,856</u>	<u>\$ 279,684</u>	<u>\$ 485,540</u>

ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Program Services</u>				<u>Supporting Services</u>			
	<u>Clinic</u>	<u>DETOX</u>	<u>Education/ Prevention</u>	<u>Impaired Driver Program</u>	<u>Total</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Expenses								
Salaries	\$ 748,003	\$ 10,153	\$ 99,852	\$ 7,803	\$ 865,811	\$ 87,136	\$ 34,390	\$ 987,337
Fringes	166,462	974	20,858	1,299	189,593	26,768	4,668	221,029
Program Expenses	6,397		602	1,444	8,443	75		8,518
IT and Telephone Expenses	70,203		10,838		81,041	8,581	1,442	91,064
Staff Development and Travel	9,182		175		9,357	25	30	9,412
Dues and Memberships	2,131		421	225	2,777	162	320	3,259
Insurance Expense	18,936		2,361		21,297	2,512		23,809
Interest Expense		40,393			40,393	1,448		41,841
Miscellaneous Expenses					-	975	1,796	2,771
Office Expenses	11,405		759		12,164	1,230	400	13,794
Contracted Services	124,759	172,637	569	50	298,015	34,700	3,800	336,515
Repairs and Maintenance	2,843				2,843	13,010		15,853
Utilities Expense	3,744				3,744	9,800		13,544
Equipment Expenses	111		14		125	14		139
Property Expenses	130,129	39,444	9,157		178,730	100,924		279,654
Depreciation	39,156		3,341		42,497	67,582		110,079
Total Expenses	1,333,461	263,601	148,947	10,821	1,756,830	354,942	46,846	2,158,618
Overhead Allocation	289,111	4,124	44,302	3,219	340,756	(354,942)	14,186	-
Total Functional Expenses	<u>\$ 1,622,572</u>	<u>\$ 267,725</u>	<u>\$ 193,249</u>	<u>\$ 14,040</u>	<u>\$ 2,097,586</u>	<u>\$ -</u>	<u>\$ 61,032</u>	<u>\$ 2,158,618</u>

See Notes to Financial Statements

ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Program Services</u>					<u>Supporting Services</u>		<u>Total</u>
	<u>Clinic</u>	<u>DETOX</u>	<u>Education/ Prevention</u>	<u>Impaired Driver Program</u>	<u>Total</u>	<u>Management and General</u>	<u>Fundraising</u>	
Expenses								
Salaries	\$ 640,687	\$ 45,242	\$ 88,415	\$ 11,027	\$ 785,371	\$ 105,442	\$ 91,832	\$ 982,645
Fringes	174,369	3,720	12,539	1,590	192,218	19,397	13,748	225,363
Program Expenses	17,697		4,205	1,400	23,302	83	1,865	25,250
IT and Telephone Expenses	61,650		7,854		69,504	7,568	687	77,759
Staff Development and Travel	5,683		1,649		7,332	363	74	7,769
Dues and Memberships	1,703		338	225	2,266	287	290	2,843
Insurance Expense	11,085		1,299		12,384	2,241		14,625
Interest Expense					-	1,103		1,103
Miscellaneous Expenses					-	125	3,363	3,488
Office Expenses	21,143	135	2,504		23,782	4,964	608	29,354
Contracted Services	37,872	89,170	599	1,176	128,817	32,978	15,161	176,956
Repairs and Maintenance	8,226				8,226	26,974		35,200
Utilities Expense	4,081				4,081	10,435		14,516
Equipment Expenses	4,731		132		4,863	740		5,603
Property Expenses	204,143		12,329		216,472	298,375		514,847
Depreciation	34,425		6,755		41,180			41,180
Total Expenses	1,227,495	138,267	138,618	15,418	1,519,798	511,075	127,628	2,158,501
Overhead Allocation	380,801	42,894	43,003	4,783	471,481	(511,075)	39,594	-
Total Functional Expenses	<u>\$ 1,608,296</u>	<u>\$ 181,161</u>	<u>\$ 181,621</u>	<u>\$ 20,201</u>	<u>\$ 1,991,279</u>	<u>\$ -</u>	<u>\$ 167,222</u>	<u>\$ 2,158,501</u>

See Notes to Financial Statements

ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31,

	2020	2019
Cash Flows From Operating Activities		
Cash Received from Grantors and Donors	\$ 5,679,091	\$ 813,809
Cash Received from Medicaid	495,895	472,395
Cash Received from Clients and Third Parties	142,952	122,698
Other Cash Receipts	295,090	113,923
Cash Paid to Suppliers	(901,944)	(856,843)
Cash Paid to Employees	<u>(1,185,589)</u>	<u>(1,154,342)</u>
Net Cash Provided (Used) by Operating Activities	<u>4,525,495</u>	<u>(488,360)</u>
Cash Flows From Investing Activities		
Acquisition of Fixed Assets	<u>(4,691,208)</u>	<u>(71,739)</u>
Net Cash Provided (Used) by Investing Activities	<u>(4,691,208)</u>	<u>(71,739)</u>
Cash Flows From Financing Activities		
Draws on Line of Credit	22,717	20,000
Proceeds from Loans	4,729,500	-
Payment of Loans	<u>(4,500,000)</u>	<u>-</u>
Net Cash Provided (Used) by Financing Activities	<u>252,217</u>	<u>20,000</u>
Change in Cash, Cash Equivalents and Restricted Cash	86,504	(540,099)
Cash, Cash Equivalents, and Restricted Cash at January 1,	<u>73,408</u>	<u>613,507</u>
Cash, Cash Equivalents, and Restricted Cash at December 31,	<u>\$ 159,912</u>	<u>\$ 73,408</u>
Supplemental Disclosures:		
Interest Paid	<u>\$ 41,841</u>	<u>\$ 1,103</u>

See Notes to Financial Statements

ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2020 AND 2019

***Note 1* Nature of Activities and Summary of Significant Accounting Policies**

Nature of Activities

Alcohol & Drug Council of Tompkins County, Inc. (Council), located in Ithaca, New York, is a nonprofit organization which provides counseling and education services to the local community. The Council derives most of its revenue from third party reimbursements, New York State, and Tompkins County.

Accounting Method

The financial statements of the Council have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The financial statements of the Council have been prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP), which require the Council to report information regarding its financial position and activities according to the following net asset classifications:

- **Net Assets Without Donor Restrictions**

Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Council. These net assets may be used at the discretion of the Council's management and the Board of Directors.

- **Net Assets With Donor Restrictions**

Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Council or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statements of Activities.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management estimates allowance for doubtful accounts based on historical collection rates. At December 31, 2020 and 2019, the Council reported an allowance for doubtful accounts of \$393,665 and \$151,626.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Council considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2020 AND 2019

***Note 1* Nature of Activities and Summary of Significant Accounting Policies - Continued**

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

Fixed Assets

The Council capitalizes all leasehold improvements and expenditures for furniture and equipment land and buildings in excess of \$1,000 and with useful lives greater than one year. Purchased fixed assets are carried at cost. Donated property and equipment are carried at the approximated fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Useful lives are estimated as follows: leasehold improvements, 5 to 20 years; furniture and equipment, 3 to 10 years; buildings, 40 years.

Donated Property and Equipment

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Council reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Council reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Compensated Absences

Compensated absences are accrued on a monthly basis and are limited to 30 days earnings per employee. Unused balances in sick and vacation time are accrued at year end.

Income Tax Status

The Council is exempt from income taxes under §501(c)(3) of the Internal Revenue Code. The Council qualifies for the charitable contribution deduction under §170(b)(1)(A) and has been classified as an organization that is not a private foundation under §509(a)(2).

Natural and Functional Expenses

Natural expenses are defined by their nature, such as salaries, rent, and supplies. Functional expenses are classified by the type of activity for which expenses were incurred; for example, management, oversight, and direct program costs. Expenses were allocated by function using a reasonable and consistent approach that was primarily based on the costs attributable by function based on estimated percentage of time and effort, square footage, or full-time equivalent.

ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2020 AND 2019

Note 1 Nature of Activities and Summary of Significant Accounting Policies - Continued

Support and Revenue

Annual contributions are generally available for use in general operations unless specifically restricted by the donor. Unconditional promises to give are recorded as received.

Grants and other contributions of cash and other assets are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, which occurs when a stipulated time restriction ends or purpose restrictions are accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the Statements of Activities as net assets released from restrictions. Performance obligations of the Council are typically satisfied as the service is rendered. Public support from Tompkins County is paid on a monthly basis as performance obligations are met. Other program service revenue is recognized as services are rendered. See Note 9 for further information on Program Services.

Events Subsequent to Report Date

The Council has evaluated subsequent events and transactions for potential recognition or disclosure in the financial statements through May 3, 2021, the date which the financial statements were available to be issued.

Future Changes in Accounting Standards

In February 2016, Financial Accounting Standards Board (FASB) issued Accounting Standards Updates (ASU) No. 2016-02, "Leases" (Topic 842). ASU No. 2016-02 improves transparency and comparability among companies by recognizing lease assets and lease liabilities on the balance sheet and by disclosing key information about leasing arrangements. ASU No. 2016-02 is effective for the year ending December 31, 2022. The Council is currently assessing the financial impact of this guidance on the financial statements.

Note 2 Concentration of Credit Risk

The Council maintains its cash balances at a local financial institution. From time to time, the Council may have bank deposits in excess of the Federal Deposit Insurance Corporation insurance limits. There were no uninsured balances at December 31, 2020 or December 31, 2019.

Note 3 Other Receivables and Promises to Give

Other receivables consisted of the following at December 31,:

	<u>2020</u>	<u>2019</u>
Community Justice Center	\$ 401	\$ 744
Drug Courts		2,902
Stop DWI Local Funding		11,250
OASAS Funding	37,607	31,373
Tompkins County Local Funding		72,780
Incentive Payment Program		31,839
New York State Department of Health	<u>25,743</u>	
Total Other Receivables	<u><u>\$ 63,751</u></u>	<u><u>\$ 150,888</u></u>

ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2020 AND 2019

Note 3 **Other Receivables and Promises to Give - Continued**

Promises to give of \$15,000 and \$11,250 consist entirely of United Way allocations and are considered fully collectible at December 31, 2020 and 2019, respectively. Management deems all other receivables fully collectible.

Note 4 **Fixed Assets and Related Depreciation**

Fixed assets and accumulated depreciation consisted of the following at December 31,:

	2020		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Book Value</u>
Furniture and Equipment	\$ 243,595	\$ 205,624	\$ 37,971
Building	3,956,000	82,417	3,873,583
Land	369,000		369,000
Leasehold Improvements	97,124	42,698	54,426
Construction in Progress	426,685		426,685
Total	\$ 5,092,404	\$ 330,739	\$ 4,761,665

	2019		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Book Value</u>
Furniture and Equipment	\$ 231,374	\$ 185,499	\$ 45,875
Leasehold Improvements	97,124	35,161	61,963
Construction in Progress	72,698		72,698
Total	\$ 401,196	\$ 220,660	\$ 180,536

Depreciation expense amounted to \$110,079 and \$41,180 in 2020 and 2019, respectively.

Note 5 **Paycheck Protection Program**

In April 2020, the Council applied for a Paycheck Protection Program (PPP) loan in the amount of \$229,500 with the U.S. Small Business Administration through the Tompkins Trust Company. The loan was approved and the funds were received on April 28, 2020. The Council has not applied for forgiveness of the loan as of the date of this report, and have recorded the balance as a liability. Subject to the terms and conditions applicable to loans administered by the Small Business Association under the PPP, the unforgiven portion of the PPP loan is payable over a two year period at an interest rate of 1.00%, with a deferral of payments of principal, interest, and fees until the date on which the SBA conveys the loan forgiveness amount to the lender (or notifies the lender that no loan forgiveness is allowed), provided the borrow applies for forgiveness within 10 months after the last day of the covered period (and if not, repayment shall commence 10 months after the last day of the covered period).

ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2020 AND 2019

Note 6 Debt

On February 28, 2020, the Council obtained a loan totaling \$4,500,000 at an interest rate of 4.5% to finance the purchase of the Council's Open Access Center. This loan was subsequently paid off during 2020 with proceeds from a contribution from the New York State Department of Health. Interest paid on the loan totaled \$38,241.

Note 7 Net Assets

Net Assets Without Donor Restrictions

Management has disclosed net assets without donor restrictions in the following categories:

- Fees for Service Receivable - OASAS has a right to these funds in the event the Council ceases to exist.
- Fixed Assets - Net book value of the Council's investments in fixed assets.
- Board Designated - Set aside for repayment of potential Medicaid take-back.
- Undesignated - Net assets without donor restrictions used for continuing operations.

Net Assets With Donor Restrictions

Net assets with donor restrictions consist of promises to give in the future or funds received for specific programs or purposes. Promises to give in the future become available for use during the subsequent year and are then reclassified to net assets without donor restrictions. Funds restricted to specific programs are released from donor restrictions as program expenses are incurred.

Net assets with donor restrictions consisted of the following at December 31,:

	<u>2020</u>	<u>2019</u>
United Way Grant (Time Restriction)	\$ 10,000	\$ 7,500
Open Access (Time and Purpose Restriction)	24,632	93,893
Foundation Source (Time and Purpose Restriction)	100,000	100,000
OASAS Funding - Electronic Medical Records Project (Time and Purpose Restriction)	22,578	22,578
Innovation Grant (Time and Purpose Restriction)	<u> </u>	<u>55,713</u>
Total	<u><u>\$ 157,210</u></u>	<u><u>\$ 279,684</u></u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors. Total net assets released from restrictions amounted to \$149,974 and \$517,762 for the years ended December 31, 2020 and 2019, respectively.

Note 8 Line of Credit

The Council maintains a line of credit in the amount of \$200,000 with an interest rate of 5.50% at a local financial institution which matures on April 5, 2021. There was an outstanding balance of \$42,717 at December 31, 2020. There was an outstanding balance of \$20,000 at December 31, 2019.

ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2020 AND 2019

Note 9 Program Services

The Council classifies its program service activities as follows:

- Clinic - The Outpatient Clinic offers comprehensive evaluations and treatment options for individuals, family members, and concerned others regarding the use of alcohol and other drugs.
- DETOX Stabilization - Planning fees, not operational.
- Education and Prevention - Activities include several programs meant to raise awareness within the community about the disease of addiction.
- Education/Prevention (BASICS) - BASICS is a two-session program that provides education about alcohol and other substances in an interactive, one-on-one environment. Referral to this program offers young people a unique combination of meeting mandated requirements while being challenged to examine their own history, values, and patterns of use of alcohol and other drugs. The focus of the program is to educate young people about the risks of use; to understand the distinction between use, abuse, and dependence; and to potentially self-identify an alcohol or other drug problem. This program is presented within Education and Prevention in the financial statements.
- Non-OASAS Contracts Impaired Driver Program (IDP) - The Council administers the Impaired Driver Program in Tompkins County. The program is taught by instructors approved by the New York State Department of Motor Vehicles.

Note 10 Lease Commitment

The Council leases its primary facility from Tompkins County under a lease which commenced April 1, 2001, for a five-year term, and renewed April 1, 2006, 2011, and 2016, respectively, for five-year terms, with an increase of 2% each year through March 31, 2021. The Council also leased the Detox and Stabilization Center from 2353 Triphammer, LLC (purchased from Blinder Property Company, LLC in March 2019) under a lease which commenced on December 1, 2018 for an eleven-year term through 2028. On February 28, 2020, the Council purchased previously leased Detox and Stabilization Center from 2353 Triphammer, LLC. Lease payments amounted to \$193,316 and \$390,336 for the years ended December 31, 2020 and 2019, respectively.

Future minimum lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2021	\$ 33,223

ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2020 AND 2019

Note 11 Pension Plan

The Council participates in a defined contribution plan. All full-time employees are eligible to participate in the plan on the first day of the month after their date of hire. Employer contributions of 3% begin on the first day of the month after participants have completed one year of service. A year of service is credited for 1,000 hours of service in a calendar year. Employees are fully vested after three years of service. Pension expense amounted to \$36,226 and \$32,017 in 2020 and 2019, respectively.

Note 12 Program Promotion and Advertising

The Council promotes its programs among the audiences it serves through advertising and various promotional activities. The costs of program advertising and promotion are expensed as incurred. During 2020 and 2019, program advertising and promotion costs reported within program expenses totaled \$675 and \$11,614, respectively.

Note 13 Commitments and Contingencies

Risk Financing and Related Insurance

The Council is exposed to various risks of loss related to, but not limited to, torts; theft of, damage to, and destruction of assets; injuries to employees; errors and omissions; natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Other Items

The Council receives grants which are subject to audit by outside agencies. Such audits may result in disallowances and a request for a return of funds.

Note 14 Liquidity and Availability of Resources

The Council's financial assets available within one year of the Statements of Financial Position date for general expenditure are as follows:

	<u>2020</u>	<u>2019</u>
Financial Assets at Year End		
Cash and Equivalents	\$ 159,912	\$ 73,408
Accounts Receivable and Promises to Give	<u>271,684</u>	<u>288,733</u>
Total Financial Assets	<u>431,596</u>	<u>362,141</u>
Net Assets With Donor Restrictions	157,210	279,684
Board Designated Net Assets	<u>60,800</u>	<u>60,800</u>
Total Financial Assets Unavailable Within One Year	<u>218,010</u>	<u>340,484</u>
Total Financial Assets Available to Management Within One Year	<u><u>\$ 213,586</u></u>	<u><u>\$ 21,657</u></u>

The Council manages its financial assets to be available as its operating expenditures, liabilities, and other obligations come due. The Council has a \$200,000 line of credit available to meet cash needs.

ALCOHOL & DRUG COUNCIL OF TOMPKINS COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2020 AND 2019

***Note 15* Economic Uncertainty- COVID 19**

In March 2020, the COVID-19 coronavirus outbreak was declared a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had, and are expected to continue to have, an adverse impact on the economies and financial markets of many countries, including the geographical area in which the Council operates. Although there is still uncertainty regarding what, if any, this will have on funding, the Council feels that it will be able to maintain operations in a fiscally sound manner.