

**YOUTH SERVICE BUREAU OF ST. TAMMANY  
(A NONPROFIT BUREAU)**

**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

# YOUTH SERVICE BUREAU OF ST. TAMMANY

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**BERNARD & FRANKS**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH V. FRANKS II, C.P.A.

NICHOLAS W. LAFRANZ III, C.P.A.

JAMES L. WHITE, C.P.A.

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Youth Service Bureau of St. Tammany  
Covington, Louisiana

### Opinion

We have audited the accompanying financial statements of Youth Service Bureau of St. Tammany (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Youth Service Bureau of St. Tammany as of June 30, 2022 and 2021, 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.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Youth Service Bureau of St. Tammany and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Youth Service Bureau of St. Tammany's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Youth Service Bureau of St. Tammany's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Youth Service Bureau of St. Tammany's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

## **Report on Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Statement of Functional Expenses – St. Tammany Parish, Statement of Functional Expenses – Washington Parish, Schedule of Compensation and Benefits for FINSAP Funds-Required by Grantor, Schedule of Compensation, Benefits and Other Payments to Chief Executive Officer and the Schedule of CASA Assistance Program Federal TANF Revenue and Expenditure Activity on pages 23-27 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and

other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2022, on our consideration of Youth Service Bureau of St. Tammany's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Youth Service Bureau of St. Tammany's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Youth Service Bureau of St. Tammany's internal control over financial reporting and compliance.

*Bernard & Franks*

Metairie, Louisiana  
October 28, 2022

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2022 AND 2021**

**ASSETS**

	<u>2022</u>	<u>2021</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 370,158	\$ 399,949
Receivables-grants and contributions	112,411	154,038
Unconditional promises to give	200,000	192,072
Prepaid expenses	85,783	60,411
Total current assets	<u>\$ 768,352</u>	<u>\$ 806,470</u>
<b>PROPERTY AND EQUIPMENT</b>		
Building improvements	\$ 1,144,856	\$ 1,120,466
Land and buildings	919,946	919,946
Furniture and equipment	98,839	94,540
Less, accumulated depreciation	(812,189)	(752,288)
Total property and equipment	<u>\$ 1,351,452</u>	<u>\$ 1,382,664</u>
<b>OTHER ASSETS</b>		
Long-term portion of unconditional promises to give	\$ 59,301	\$ 128,323
Total other assets	<u>\$ 59,301</u>	<u>\$ 128,323</u>
 Total assets	 <u>\$ 2,179,105</u>	 <u>\$ 2,317,457</u>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 3,763	\$ 1,706
Payroll liabilities	710	241
Tenant deposit	1,200	1,200
Accumulated employee leave payable	46,220	46,106
Total current liabilities	<u>\$ 51,893</u>	<u>\$ 49,253</u>
<b>LONG-TERM DEBT</b>		
Paycheck protection program loan	\$ -	\$ 267,240
Total liabilities	<u>\$ 51,893</u>	<u>\$ 316,493</u>
<b>NET ASSETS</b>		
Without donor restrictions		
Undesignated	\$ 1,861,861	\$ 1,652,238
Designated	6,050	2,850
With donor restrictions	259,301	345,876
Total net assets	<u>\$ 2,127,212</u>	<u>\$ 2,000,964</u>
 Total Liabilities and Net Assets	 <u>\$ 2,179,105</u>	 <u>\$ 2,317,457</u>

See Notes to Financial Statements

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>REVENUES, GAINS AND OTHER SUPPORT</b>			
Government grants and contracts	\$ 1,071,181	\$ -	\$ 1,071,181
Contributions	148,925	-	148,925
Fundraising event	297,649	-	297,649
United Way Allocation	-	100,000	100,000
Gain from PPP loan extinguishment	267,240	-	267,240
Government grant-Employee Retention Credit	78,263	-	78,263
Program service fees	64,558	-	64,558
Board generated revenue	19,565	-	19,565
Rental income	14,400	-	14,400
Other income	1,505	-	1,505
Interest income	20	-	20
Net assets released from restrictions:			
Expiration of time and use restrictions	186,575	(186,575)	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total revenues, gains and other support	\$ 2,149,881	\$ (86,575)	\$ 2,063,306
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>EXPENSES</b>			
Program services	\$ 1,499,122	\$ -	\$ 1,499,122
Supporting services			
General and administrative	345,951	-	345,951
Fund-raising	91,985	-	91,985
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total expenses	\$ 1,937,058	\$ -	\$ 1,937,058
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Change in net assets	\$ 212,823	\$ (86,575)	\$ 126,248
Net Assets at Beginning of Year	1,655,088	345,876	2,000,964
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Net Assets at End of year	\$ 1,867,911	\$ 259,301	\$ 2,127,212
	<u>                    </u>	<u>                    </u>	<u>                    </u>

See Notes to Financial Statements

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>REVENUES, GAINS AND OTHER SUPPORT</b>			
Government grants and contracts	\$ 1,008,509	\$ -	\$ 1,008,509
Contributions	80,070	253,804	333,874
Fundraising event	248,034	-	248,034
United Way Allocation	-	85,000	85,000
United Way Designations	-	7,072	7,072
Gain from PPP loan extinguishment	261,100	-	261,100
Program service fees	78,614	-	78,614
Board generated revenue	14,755	-	14,755
Rental income	14,400	-	14,400
Other income	2,847	-	2,847
Interest income	52	-	52
Net assets released from restrictions:			
Expiration of time restriction	85,860	(85,860)	-
	<u>\$ 1,794,241</u>	<u>\$ 260,016</u>	<u>\$ 2,054,257</u>
<b>EXPENSES</b>			
Program services	\$ 1,371,399	\$ -	\$ 1,371,399
Supporting services			
General and administrative	301,753	-	301,753
Fund-raising	84,891	-	84,891
	<u>\$ 1,758,043</u>	<u>\$ -</u>	<u>\$ 1,758,043</u>
Change in net assets	\$ 36,198	\$ 260,016	\$ 296,214
Net Assets at Beginning of Year	<u>1,618,890</u>	<u>85,860</u>	<u>1,704,750</u>
Net Assets at End of year	<u>\$ 1,655,088</u>	<u>\$ 345,876</u>	<u>\$ 2,000,964</u>

See Notes to Financial Statements

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022**

	Program Services		
	CASA	Crossroads	FINS
Compensation and related expenses			
Compensation	\$ 320,294	\$ 112,652	\$ 164,134
Employee Benefits			
Health	29,037	18,884	29,580
Other	2,509	1,094	1,694
Workers' compensation	4,412	1,450	2,131
Payroll taxes	22,518	7,667	10,850
Total compensation and related expenses	<u>\$ 378,770</u>	<u>\$ 141,747</u>	<u>\$ 208,389</u>
Travel	\$ 13,488	\$ 1,083	\$ 2,099
Insurance			
Directors and officers	605	264	346
Occupancy	16,987	7,124	9,335
Equipment rental and service	1,871	816	1,069
Occupancy			
Building maintenance and repairs	17,022	7,485	10,123
Rent	4,483	-	4,483
Utilities	7,339	3,071	4,131
Special events			
Chef Soiree and Other events	-	-	-
Professional fees	14,289	5,452	7,223
Dues, subscriptions, publications and ads	5,525	766	1,378
Accreditation fees	331	1,143	1,188
Medicaid set-up/processing	-	-	-
Drug screens and lab fees	-	258	175
Postage and delivery	1,174	200	347
Printing and production	864	88	115
Supplies	13,912	5,942	5,634
Telephone	9,600	4,109	5,653
Depreciation and amortization	19,944	6,548	7,393
Miscellaneous	-	-	-
Slidell Rental expenses	-	-	-
Total expenses	<u><u>\$ 506,204</u></u>	<u><u>\$ 186,096</u></u>	<u><u>\$ 269,081</u></u>

Program Services			Supporting Services		
Options	TASC	Total	General and Administrative	Fundraising	Total
\$ 163,902	\$ 170,076	\$ 931,058	\$ 229,976	\$ 41,469	\$ 1,202,503
6,270	37,540	121,311	32,256	-	153,567
1,413	1,559	8,269	2,485	-	10,754
2,128	2,182	12,303	4,237	-	16,540
12,086	10,274	63,395	21,916	-	85,311
<u>\$ 185,799</u>	<u>\$ 221,631</u>	<u>\$ 1,136,336</u>	<u>\$ 290,870</u>	<u>\$ 41,469</u>	<u>\$ 1,468,675</u>
\$ 1,307	\$ 1,258	\$ 19,235	\$ 263	\$ -	\$ 19,498
259	346	1,820	-	-	1,820
7,001	9,335	49,782	-	-	49,782
802	1,069	5,627	-	-	5,627
7,449	10,078	52,157	15,610	-	67,767
-	4,483	13,449	-	-	13,449
3,252	4,131	21,924	-	-	21,924
-	-	-	-	50,516	50,516
12,983	7,432	47,379	3,372	-	50,751
1,165	1,139	9,973	3,003	-	12,976
7,274	569	10,505	-	-	10,505
4,061	-	4,061	-	-	4,061
2,231	-	2,664	-	-	2,664
211	347	2,279	331	-	2,610
87	115	1,269	-	-	1,269
8,502	6,791	40,781	12,871	-	53,652
4,031	5,653	29,046	-	-	29,046
5,540	11,410	50,835	9,066	-	59,901
-	-	-	3,672	-	3,672
-	-	-	6,893	-	6,893
<u>\$ 251,954</u>	<u>\$ 285,787</u>	<u>\$ 1,499,122</u>	<u>\$ 345,951</u>	<u>\$ 91,985</u>	<u>\$ 1,937,058</u>

**YOUTH SERVICE BUREAU OF ST. TAMMANY**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Program Services		
	CASA	Crossroads	FINS
Compensation and related expenses			
Compensation	\$ 307,682	\$ 129,719	\$ 155,378
Employee benefits			
Health	30,432	26,582	27,329
Other	2,547	1,449	1,783
Workers' compensation	4,983	1,985	2,336
Payroll taxes	22,323	8,011	9,757
Total compensation and related expenses	<u>\$ 367,967</u>	<u>\$ 167,746</u>	<u>\$ 196,583</u>
Accreditation fees	\$ -	\$ 1,202	\$ 1,203
Depreciation and amortization	21,689	5,224	8,625
Drug screens and lab fees	-	196	372
Dues, subscriptions, publications and ads	5,049	476	817
Equipment rental and service	1,158	601	688
Insurance			
Directors and officers	605	314	360
Community service workers	650	500	-
Occupancy	16,582	8,282	9,849
Miscellaneous	-	-	-
Occupancy			
Building maintenance and repairs	14,669	7,610	8,764
Rent	4,400	-	4,400
Utilities	5,779	3,013	3,450
Postage and delivery	1,496	385	440
Printing and production	752	-	-
Professional fees	7,345	2,718	3,173
Slidell rental expenses	-	-	-
Special events			
Chef Soiree and other events	-	-	-
Supplies	10,107	3,077	2,135
Telephone	10,186	4,966	5,686
Travel	11,581	147	984
Total expenses	<u>\$ 480,015</u>	<u>\$ 206,457</u>	<u>\$ 247,529</u>

Program Services			Supporting Services		
Options	TASC	Total	General and Administrative	Fundraising	Total
\$ 114,810	\$ 150,716	\$ 858,305	\$ 209,217	\$ 35,851	\$ 1,103,373
2,406	34,174	120,923	36,300	-	157,223
689	1,771	8,239	1,613	-	9,852
1,568	2,364	13,236	5,104	-	18,340
7,967	9,116	57,174	16,870	2,644	76,688
<u>\$ 127,440</u>	<u>\$ 198,141</u>	<u>\$ 1,057,877</u>	<u>\$ 269,104</u>	<u>\$ 38,495</u>	<u>\$ 1,365,476</u>
\$ 8,590	\$ 458	\$ 11,453	\$ -	\$ -	\$ 11,453
4,274	11,697	51,509	7,124	-	58,633
1,717	-	2,285	-	-	2,285
1,445	668	8,455	3,362	-	11,817
383	653	3,483	-	-	3,483
200	341	1,820	-	-	1,820
-	-	1,150	-	-	1,150
5,282	9,350	49,345	-	-	49,345
-	-	-	1,789	-	1,789
5,060	8,272	44,375	-	-	44,375
-	4,400	13,200	-	-	13,200
1,921	3,275	17,438	-	-	17,438
337	392	3,050	-	-	3,050
879	-	1,631	-	-	1,631
7,961	2,844	24,041	3,079	-	27,120
-	-	-	8,215	-	8,215
-	-	-	-	46,396	46,396
15,331	6,414	37,064	8,927	-	45,991
3,167	5,398	29,403	-	-	29,403
416	692	13,820	153	-	13,973
<u>\$ 184,403</u>	<u>\$ 252,995</u>	<u>\$ 1,371,399</u>	<u>\$ 301,753</u>	<u>\$ 84,891</u>	<u>\$ 1,758,043</u>

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENTS OF CASH FLOWS  
YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in net assets	\$ 126,248	\$ 296,214
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	59,901	58,633
Gain from PPP loan extinguishment	(267,240)	(261,100)
(Increase) decrease in operating assets:		
Unconditional promises to give	61,094	(234,535)
Receivables-grants and contributions	41,627	(53,939)
Prepaid expenses	(25,372)	4,381
Increase (decrease) in operating liabilities:		
Accounts payable	2,057	1,706
Deferred revenue	-	(3,788)
Accumulated employee leave payable	114	444
Payroll liabilities	469	(207)
Net cash used in operating activities	<u>\$ (1,102)</u>	<u>\$ (192,191)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	<u>\$ (28,689)</u>	<u>\$ (39,951)</u>
Decrease in cash from investing activities	<u>\$ (28,689)</u>	<u>\$ (39,951)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Increase (decrease) in paycheck protection program loan	<u>\$ -</u>	<u>\$ 267,240</u>
Increase in cash from financing activities	<u>\$ -</u>	<u>\$ 267,240</u>
Net increase (decrease) in cash and cash equivalents	\$ (29,791)	\$ 35,098
Beginning cash and cash equivalents	<u>399,949</u>	<u>364,851</u>
Ending cash and cash equivalents	<u><u>\$ 370,158</u></u>	<u><u>\$ 399,949</u></u>

See Notes to Financial Statements

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2022 AND 2021**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of the Organization

Youth Service Bureau of St. Tammany (Bureau) is a nonprofit Bureau established in 1981 and currently serves the St. Tammany and Washington parishes. The Youth Service Bureau provides advocacy, counseling, education, and intervention for at-risk youth and their families, helping them reach their full potential.

The Bureau's major programs include the following:

*Court Appointed Special Advocates (CASA)*. Advocates are trained volunteers who help judges find safe and permanent homes for abused and neglected children in state's custody. CASA volunteers focus on one child or sibling group at a time and represent the best interest of the child. Volunteer advocates offer judges critical information to ensure that each child's rights and needs are being attended to while in foster care. During the fiscal year 2021-2022, 220 children were served by 124 CASA volunteers through Youth Service Bureau, and 21 new CASA volunteers were trained and sworn in.

*Crossroads* is a juvenile delinquency intervention program that offers non-violent offenders the opportunity to choose a new direction while holding them accountable for their actions. Case managers leverage a Balanced and Restorative Justice Model to encourage responsibility while maintaining a focus on victims and families. There were 330 clients assisted during the 2021-2022 fiscal year. Case managers oversee community service requirements and victim restitution where appropriate. Clients are supported through group classes that teach internet safety, law related education, anger management, and drivers' improvement. Clients are further supported through parental training and referrals for counseling when appropriate.

*Families in Need of Services (FINS)* is a delinquency prevention program that focuses on helping youth and families to remedy self-destructive behavior through education and family counseling. There were 240 clients assisted through FINS during the 2021-2022 fiscal year. FINS case managers encourage positive parental involvement and improves skills to counter ungovernable behavior.

*Options* is a clinical substance abuse treatment program that provides family focused licensed outpatient treatment for adolescents who are experiencing problems with alcohol and or drugs. Assessment and treatment was provided for 267 clients during the 2021-2022 fiscal year.

*Truancy Assessment and Service Center (TASC)* is a truancy reduction program that provides resources and support to children and their families for children from the grades of Kindergarten through 5<sup>th</sup> grade. Truancy intervention was provided for 616 students during fiscal year 2021-2022.

# YOUTH SERVICE BUREAU OF ST. TAMMANY

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Basis of Presentation

The financial statements of the Bureau have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America, which requires the Bureau 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 Bureau. These net assets may be used at the discretion of the Bureau'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 Bureau or by the passage of time. Other donor restrictions are perpetual in nature, whereby, the donor has stipulated these funds be maintained in perpetuity.

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### Income Taxes

The Bureau is a not-for-profit Bureau that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private Bureau. The Bureau's Form 990, *Return of Bureau Exempt from Income Tax*, for the years ending June 30, 2020-2022 are subject to examination by the IRS, generally for three years after they were filed.

#### Cash and Cash Equivalents

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

Designated cash consists of balances in cash accounts designated by the Board of Directors to be used as an endowment fund, where the income generated will be used for operating purposes. The designated cash for the year ended June 30, 2022 and 2021 is \$6,050 and \$2,850, respectively.

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

In-Kind Contributions and Contributed Services

In-kind contributions are reflected as contributions at their fair value at date of donation and are reported as support without donor restrictions unless explicit donor stipulations specify how donated assets must be used. The Organization recognizes the fair value of contributed services received if such services a) create or enhance nonfinancial assets or b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not contributed. The Bureau receives a significant amount of contributed time from volunteers that does not meet the recognition criteria described above. Accordingly, the value of this contributed time is not reflected in the accompanying financial statements. The Bureau receives donated services in the form of Board of Directors and event volunteers. The hours contributed is estimated by management to be 5,738 hours valued at \$143,450 for the year ended June 30, 2022..

Depreciation

All assets acquired having a cost or estimated fair value equal to or greater than \$1,000 and an estimated useful life of over five years are capitalized and depreciated. Buildings, land, vehicles, and equipment are stated at cost at the date of acquisition or fair value at the date of donation in the case of gifts. Depreciation of all exhaustible fixed assets is charged as an expense. Depreciation has been calculated using the straight-line method.

Accounts Receivables

Accounts receivables are stated at unpaid balances, less an allowance for doubtful accounts. The Bureau provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances that may affect the collectability of funds. Management believes that all receivables are collectible.

Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Contributions receivable that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on these amounts are computed using a risk-free interest rate of 5% applicable to the year in which the contribution is made. Amortization of the discount is included in contribution revenue. Conditional promises to give are not recognized until they become unconditional; that is, when the donor-imposed conditions are substantially met. Assets that were transferred to the Organization in connection with a conditional promise to give should be recorded as a refundable advance unless the donor conditions are met as of the acquisition date.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Employee Vacation Benefits

Employee vacation benefits are accrued and expensed in the period earned by the employee.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Grant Revenue

Revenues from governmental grants are recognized when allowable expenditures are made by the Organization.

Paycheck Protection Program

Payroll Protection Plan loan amount is recorded as revenue when it is ultimately forgiven (i.e., the organization is legally released from being the loan's primary obligor in accordance with ASC 405-20, Extinguishment of Debt) then income would be recognized in the income statement as a gain on loan extinguishment.

Concentration

The Bureau's primary support is grants, contracts and contributions. Grants and contracts were \$1,071,181 or 52% and \$1,008,509 or 49% of total revenue for the years ended June 30, 2022 and 2021, respectively. In addition, contributions were \$546,574 or 26% and \$673,980 or 33% of total revenue for the years ended June 30, 2022 and 2021, respectively. The Organization receives the majority of these revenues through federal, state and local government agencies. If significant budget cuts are made at the federal, state, or local level, the amount of funds the Organization receives could be reduced significantly and have an adverse impact on its operations. As of October 28, 2022, management was not aware of any actions taken that would adversely affect the funds received by the Bureau from these sources in the upcoming fiscal year.

## YOUTH SERVICE BUREAU OF ST. TAMMANY

### NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

#### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

##### Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation.

##### Implementation of New Accounting Standard

In September 2020, the FASB issued Accounting Standards Update Number 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, to bring more transparency and consistency to the presentation and disclosure of gifts-in-kind. While many not-for-profits already separately report gifts-in-kind and make some of the disclosures required by ASU 2020-07, the new standard will bring presentation and disclosure consistency across not-for-profits. The Organization has implemented the new standard for the year ended June 30, 2022.

##### New Accounting Pronouncements

The FASB issued Accounting Standards Update Number, 2014-09, *Revenue from Contracts with Customers (Topic 606)*, to update its revenue recognition standard to clarify the principles of recognizing revenues and eliminate industry-specific guidance as well as help financial statement users better understand the nature, amount, timing, and uncertainty of revenue that is recognized. The standard may be applied either retrospectively to each period presented or as a cumulative-effect adjustment as of the date of adoption. The Organization is currently evaluating the impact of the guidance on its financial statements and plans to adopt this update by the effective date.

The FASB issued Accounting Standards Update Number 2016-02 affecting ASC 842, *Leases*, which provides guidance for any organization that enters a lease (as defined in this Update), with some specified scope exemptions. The guidance in this update supersedes ASC 840 *Leases*. The primary objective of this update is to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities in the statement of financial position and disclosing key information about leasing arrangements. The Organization is currently evaluating the impact of the guidance on its financial statements and plans to adopt this update by the effective date.

#### NOTE 2. CONCENTRATIONS OF CREDIT RISK

The Bureau maintains several bank accounts at various banks located in Covington, Louisiana. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Cash at these institutions did not exceed FDIC limits at June 30, 2022 and 2021.

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 3. UNCONDITIONAL PROMISES TO GIVE**

The Bureau had the following unconditional promises to give for the years ended June 30, 2022 and 2021. The long-term portion of the assets were discounted using a 5% rate.

	<u>2022</u>	<u>2021</u>
United Way allocation	\$ 100,000	\$ 85,000
United Way designation	-	7,072
Baptist Community Ministries	<u>163,386</u>	<u>234,739</u>
Total unconditional promise to give	\$ 263,386	\$ 326,811
Unamortized discount	<u>(4,085)</u>	<u>(6,416)</u>
Unconditional promises to give, net	<u>\$ 259,301</u>	<u>\$ 320,395</u>
Current portion	\$ 200,000	\$ 192,072
Long-term	<u>59,301</u>	<u>128,323</u>
Total	<u>\$ 259,301</u>	<u>\$ 320,395</u>

Future maturities of unconditional promises to give are as follows:

2023	\$ 200,000
2024	63,386
Discount	<u>(4,085)</u>
Total	<u>\$ 259,301</u>

**NOTE 4. PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following:

	<u>2022</u>	<u>2021</u>
Land	\$ 101,000	\$ 101,000
Buildings	818,946	818,946
Building improvements	1,144,856	1,120,466
Furniture and equipment	<u>98,839</u>	<u>94,540</u>
	\$ 2,163,641	\$ 2,134,952
Less accumulated depreciation	<u>(812,189)</u>	<u>(752,288)</u>
Total	<u>\$ 1,351,452</u>	<u>\$ 1,382,664</u>

For the years ended June 30, 2022 and 2021, depreciation expense was \$59,901 and \$58,633, respectively.

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2022 AND 2021**

**NOTE 5. LINE OF CREDIT**

For the years ended June 30, 2022 and 2021, the Bureau had a \$350,000 line of credit with an interest rate of 4.75% and 5.25%, respectively. The line of credit is secured by a collateral real estate mortgage. As of June 30, 2022 and 2021, \$350,000 was available. There was no interest expense for the years ended June 30, 2022 and 2021.

**NOTE 6. COMPENSATED ABSENCES**

First year employees may accrue two weeks of personal leave that begins after two weeks of employment. Employees may begin to use the personal leave after ninety days of continuous employment. Three weeks of leave are then available to employees who have been employed two to five years. After five years of employment, employees may accrue four weeks of personal leave per year. Personal leave is used to cover sick, and vacation leave as well. Employees may accrue up to 150 hours of personal leave per year. Any balance greater than 150 hours, will be rolled into the employee's sick leave. Accumulated personal leave was \$46,220 and \$46,106 for the years ended June 30, 2022 and 2021.

**NOTE 7. PAYCHECK PROTECTION PROGRAM-LOAN**

The Bureau received loans under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business.

The Bureau completed an application to the Small Business Administration (SBA) for complete forgiveness of the second loan of \$267,240 received in the year June 30, 2021, as well as any accrued interest. During the year 2022, the SBA forgave the loan amount and all accrued interest prior to year-end, and it is presented as a Gain from PPP loan extinguishment on the Statement of Activities.

**NOTE 8. NET ASSETS**

At June 30, 2022 and 2021 the Bureau had \$259,301 and \$345,876 in net assets with restrictions. The funds are restricted for time and use in various programs in subsequent years and are comprised of the following:

	<u>2022</u>	<u>2021</u>
United Way	\$ 100,000	\$ 92,072
Baptist Community Ministries	159,301	253,804
Total	<u>\$ 259,301</u>	<u>\$ 345,876</u>

Board designated net assets consisted of \$6,050 and \$2,850 for the years ended June 30, 2022 and 2021 and will be used to set up an endowment fund, where the income generated will be used for operating purposes.

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 9. RETIREMENT PLAN**

The Bureau has a 401(k)-retirement plan covering all employees of the Bureau who have completed the service requirements. The plan allows employees to contribute the maximum amount allowed by the Internal Revenue Service Code. The Bureau may make a discretionary contribution to the plan annually. The Bureau elected not to make any contributions for the years ended June 30, 2022 and 2021.

**NOTE 10. OPERATING LEASES**

The Bureau leases its Franklinton office facilities under a month-to-month lease that requires monthly payments of \$800 and utility payments of \$300.

The Bureau also has a lease agreement with the City of Covington for \$1 per year. The lease covers a portion of land owned by the City of Covington located at the Covington office.

Total rental expense for these facilities for the years ended June 30, 2022 and 2021 was \$13,201.

The Bureau leases out its Slidell office space under a month-to-month lease that requires monthly payments of \$1,000 and utility payments of \$200. Total Slidell rental income for this facility for the years ended June 30, 2022 and 2021 was \$14,400. The tenant is also responsible for an additional agreed upon amount for utilities phone and internet. The Bureau has secured a \$1,200 security deposit from the tenant for the leased space.

**NOTE 11. LIQUIDITY AND AVAILABILITY OF RESOURCES**

The Bureau had the following financial assets available within one year of the statement of financial position date for general expenditures for the years ended June 30, 2022 and 2021:

	2022	2021
Cash	\$ 214,273	\$ 169,064
Accounts receivable	112,411	154,038
Unconditional promise to give	200,000	192,072
	<u>\$ 526,684</u>	<u>\$ 515,174</u>

The Bureau has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. As described in Note 5, the Bureau also has a line of credit in the amount of \$350,000, which it could draw upon in the event of an unanticipated liquidity need.

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2022 AND 2021**

**NOTE 12. CONTINGENCY**

The Bureau is a recipient of contracts and grants (“revenue sources”) from state and federal funding agencies. These revenue sources are governed by various guidelines, regulations, and contractual agreements. The administration of the programs and activities funded by these revenue sources are under the control and administration of the Bureau and are subject to audit and/or review by funding agencies. Any revenue source found to be not properly spent in accordance with the terms, conditions, and regulations of the state and federal agencies may be subject to recapture.

**NOTE 13. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 28, 2022, the date which the financial statements were available for use. Management's evaluation revealed no subsequent events that require adjustment to or disclosure in the financial statements.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of  
Youth Service Bureau of St. Tammany  
Covington, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Youth Service Bureau of St. Tammany (a nonprofit Bureau), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Youth Service Bureau of St. Tammany's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Youth Service Bureau of St. Tammany's internal control. Accordingly, we do not express an opinion on the effectiveness of Youth Service Bureau of St. Tammany's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Bureau's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Youth Service Bureau of St. Tammany's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bureau's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Bureau's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Bernard & Franks*

Metairie, Louisiana  
October 28, 2022

**YOUTH SERVICE BUREAU OF ST. TAMMANY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of Youth Service Bureau of St. Tammany, which was prepared in accordance with generally accepted accounting principles in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
2. No significant deficiencies or material weaknesses in internal control were disclosed during the audit of the financial statements as reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Youth Service Bureau of St. Tammany were disclosed in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in accordance with *Government Auditing Standards*.
4. No management letter was issued for the years ended June 30, 2022 and 2021.
5. Youth Service Bureau of St. Tammany did not expend more than \$750,000 in federal awards during the years ended June 30, 2022 and 2021, and therefore, is exempt from the audit requirements under the *Uniform Guidance*.

**FINDINGS-FINANCIAL STATEMENTS**

There were no findings for the years ended June 30, 2022 and 2021.

**FINDINGS-FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

This is not applicable to the Bureau for the years ended June 30, 2022 and 2021.

**YOUTH SERVICE BUREAU OF ST. TAMMANY**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**YEAR ENDED JUNE 30, 2022**

There were no findings for the year ended June 30, 2021.

**SUPPLEMENTARY INFORMATION**

**YOUTH SERVICE BUREAU OF ST. TAMMANY  
UNITED WAY PURPOSES FOR WASHINGTON PARISH  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022**

	Program Services					Supporting Services			
	CASA	Crossroads	FINS	Options	TASC	Total	General and Administrative	Fundraising	Total
Compensation and related expenses									
Compensation	\$ 106,648	\$ -	\$ 57,925	\$ -	\$ 98,339	\$ 262,912	\$ 64,853	\$ 11,694	\$ 339,459
Employee Benefits									
Health	9,668	-	10,439	-	21,705	41,812	9,096	-	50,908
Other	835	-	598	-	901	2,334	700	-	3,034
Workers' compensation	1,469	-	752	-	1,261	3,482	1,195	-	4,677
Payroll taxes	7,497	-	3,829	-	5,940	17,266	6,180	-	23,446
Total compensation and related expenses	<u>\$ 126,117</u>	<u>\$ -</u>	<u>\$ 73,543</u>	<u>\$ -</u>	<u>\$ 128,146</u>	<u>\$ 327,806</u>	<u>\$ 82,024</u>	<u>\$ 11,694</u>	<u>\$ 421,524</u>
Travel	\$ 4,705	\$ -	\$ 1,420	\$ -	\$ 482	\$ 6,607	\$ -	\$ -	\$ 6,607
Insurance									
Directors and officers	162	-	87	-	149	398	-	-	398
Occupancy	4,431	-	2,389	-	4,072	10,892	-	-	10,892
Equipment rental and service	501	-	270	-	460	1,231	-	-	1,231
Occupancy									
Building maintenance and repairs	3,804	-	3,804	-	3,804	11,412	-	-	11,412
Rent	4,483	-	4,483	-	4,483	13,449	-	-	13,449
Utilities	1,571	-	1,571	-	1,571	4,713	-	-	4,713
Special events									
Chef Soiree and Other events	-	-	-	-	-	-	-	11,053	11,053
Professional fees	4,517	-	2,436	-	4,151	11,104	951	-	12,055
Dues, subscriptions, publications and ads	1,155	-	623	-	1,061	2,839	847	-	3,686
Accreditation	110	-	419	-	329	858	-	-	858
Medicaid set-up/processing	-	-	-	-	-	-	-	-	-
Drug screens and lab fees	-	-	-	-	-	-	-	-	-
Postage and delivery	391	-	122	-	201	714	-	-	714
Printing and production	288	-	41	-	66	395	-	-	395
Supplies	4,633	-	1,989	-	3,927	10,549	3,630	-	14,179
Telephone	4,076	-	4,076	-	4,076	12,228	-	-	12,228
Depreciation and amortization	1,812	-	2,860	-	4,862	9,534	-	-	9,534
Miscellaneous	-	-	-	-	-	-	-	-	-
Slidell Rental expenses	-	-	-	-	-	-	-	-	-
Total expenses	<u>\$ 162,756</u>	<u>\$ -</u>	<u>\$ 100,133</u>	<u>\$ -</u>	<u>\$ 161,840</u>	<u>\$ 424,729</u>	<u>\$ 87,452</u>	<u>\$ 22,747</u>	<u>\$ 534,928</u>

**YOUTH SERVICE BUREAU OF ST. TAMMANY  
UNITED WAY PURPOSES FOR ST. TAMMANY PARISH  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022**

	Program Services						Supporting Services		
	CASA	Crossroads	FINS	Options	TASC	Total	General and Administrative	Fundraising	Total
Compensation and related expenses									
Compensation	\$ 213,646	\$ 112,652	\$ 106,209	\$ 163,902	\$ 71,737	\$ 668,146	\$ 165,123	\$ 29,775	\$ 863,044
Employee Benefits									
Health	19,369	18,884	19,141	6,270	15,835	79,499	23,160	-	102,659
Other	1,674	1,094	1,096	1,413	658	5,935	1,785	-	7,720
Workers' compensation	2,943	1,450	1,379	2,128	921	8,821	3,042	-	11,863
Payroll taxes	15,021	7,667	7,021	12,086	4,334	46,129	15,736	-	61,865
Total compensation and related expenses	<u>\$ 252,653</u>	<u>\$ 141,747</u>	<u>\$ 134,846</u>	<u>\$ 185,799</u>	<u>\$ 93,485</u>	<u>\$ 808,530</u>	<u>\$ 208,846</u>	<u>\$ 29,775</u>	<u>\$ 1,047,151</u>
Travel	\$ 8,783	\$ 1,083	\$ 679	\$ 1,307	\$ 776	\$ 12,628	\$ 263	\$ -	\$ 12,891
Insurance									
Directors and officers	443	264	259	259	197	1,422	-	-	1,422
Occupancy	12,556	7,124	6,946	7,001	5,263	38,890	-	-	38,890
Equipment rental and service	1,370	816	799	802	609	4,396	-	-	4,396
Occupancy									
Building maintenance and repairs	13,218	7,485	6,319	7,449	6,274	40,745	15,610	-	56,355
Rent	-	-	-	-	-	-	-	-	-
Utilities	5,768	3,071	2,560	3,252	2,560	17,211	-	-	17,211
Special events									
Chef Soiree and Other events	-	-	-	-	-	-	-	39,463	39,463
Professional fees	9,772	5,452	4,787	12,983	3,281	36,275	2,421	-	38,696
Dues, subscriptions, publications and ads	4,370	766	755	1,165	78	7,134	2,156	-	9,290
Accreditation	221	1,143	769	7,274	240	9,647	-	-	9,647
Medicaid set-up/processing	-	-	-	4,061	-	4,061	-	-	4,061
Drug screens and lab fees	-	258	175	2,231	-	2,664	-	-	2,664
Postage and delivery	783	200	225	211	146	1,565	331	-	1,896
Printing and production	576	88	74	87	49	874	-	-	874
Supplies	9,279	5,942	3,645	8,502	2,864	30,232	9,241	-	39,473
Telephone	5,524	4,109	1,577	4,031	1,577	16,818	-	-	16,818
Depreciation and amortization	18,132	6,548	4,533	5,540	6,548	41,301	9,066	-	50,367
Miscellaneous	-	-	-	-	-	-	3,672	-	3,672
Slidell Rental expenses	-	-	-	-	-	-	6,893	-	6,893
Total expenses	<u>\$ 343,448</u>	<u>\$ 186,096</u>	<u>\$ 168,948</u>	<u>\$ 251,954</u>	<u>\$ 123,947</u>	<u>\$ 1,074,393</u>	<u>\$ 258,499</u>	<u>\$ 69,238</u>	<u>\$ 1,402,130</u>

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**SCHEDULE OF COMPENSATION AND BENEFITS RELATED  
TO FINSAP FUNDS-REQUIRED BY GRANTOR**

**JUNE 30, 2022**

Compensation and benefits	
Case managers	\$ 28,650
Program assistant	8,150
Benefits	9,520
Total compensation and benefits	<u>\$ 46,320</u>
Rent	\$ 4,032
Utilities	1,933
Audit	1,500
Insurance	7,787
Total FINSAP funds for professional services	<u><u>\$ 61,572</u></u>

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER  
PAYMENTS TO CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Agency Head Name:</u>	<u>Cleveland Wester</u>
Salary	\$ 89,423
Benefits-Insurance, health	6,889
Benefits-Insurance, life	780
	<u>\$ 97,092</u>

YOUTH SERVICE BUREAU OF ST. TAMMANY

SCHEDULE OF CASA ASSISTANCE PROGRAM FEDERAL TANF  
REVENUE AND EXPENDITURE ACTIVITY

JUNE 30, 2022

REVENUE

Federal TANF	\$ 227,678
State CASA AP	121,046
Total revenue	<u>\$ 348,724</u>

EXPENSES

Salaries	\$ 240,882
Payroll taxes and benefits	48,227
Insurance, liability	11,953
Office supplies	8,742
Travel	4,120
Communication	6,828
Utilities	5,672
Rent	1,100
Conferences	3,852
Audit	2,300
Software and computer backups	7,668
Professional background checks and dues	2,436
Volunteer recruitment and training	1,294
Postage	1,125
Copier	1,863
Printing	662
Total expenses	<u>\$ 348,724</u>
Total	<u>\$ -</u>