

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

**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT**

**FOR THE YEARS ENDED JUNE 30, 2025 AND 2024**

# YOUTH SERVICE BUREAU OF ST. TAMMANY

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## INDEPENDENT AUDITORS' 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, 2025 and 2024, 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, 2025 and 2024, 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 Auditors' 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.

## **Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore it 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 28-32 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 September 12, 2025, 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.

A handwritten signature in cursive script that reads "Bernard & Franks".

Metairie, Louisiana  
September 12, 2025

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENTS OF FINANCIAL POSITION**

**JUNE 30, 2025 AND 2024**

**ASSETS**

	<u>2025</u>	<u>2024</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 557,965	\$ 235,517
Receivables-grants and contributions	233,401	389,707
Unconditional promises to give	22,500	22,500
Prepaid expenses	90,383	105,880
Total current assets	<u>\$ 904,249</u>	<u>\$ 753,604</u>
<b>PROPERTY AND EQUIPMENT</b>		
Building improvements	\$ 1,204,085	\$ 1,170,985
Land and buildings	919,946	919,946
Furniture and equipment	98,839	98,839
Less, accumulated depreciation	(993,167)	(935,997)
Total property and equipment	<u>\$ 1,229,703</u>	<u>\$ 1,253,773</u>
<b>OTHER ASSETS</b>		
Operating lease right-of-use-asset	\$ 2,200	\$ 14,715
Finance lease right-of-use-asset	51,557	-
Investments	12,984	10,771
Total other assets	<u>\$ 66,741</u>	<u>\$ 25,486</u>
Total assets	<u><u>\$ 2,200,693</u></u>	<u><u>\$ 2,032,863</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ -	\$ 5,098
Payroll liabilities	1,309	4,002
Accumulated employee leave payable	54,046	52,664
Tenant deposit	1,200	1,200
Lease obligations due in one year	17,980	12,522
Total current liabilities	<u>\$ 74,535</u>	<u>\$ 75,486</u>
<b>OTHER LIABILITIES</b>		
Long-term lease obligations	\$ 37,631	\$ 2,193
Total other liabilities	<u>\$ 37,631</u>	<u>\$ 2,193</u>
<b>NET ASSETS</b>		
Without donor restrictions		
Undesignated	\$ 2,011,406	\$ 1,921,594
Designated	13,225	11,090
With donor restrictions	63,896	22,500
Total net assets	<u>\$ 2,088,527</u>	<u>\$ 1,955,184</u>
Total Liabilities and Net Assets	<u><u>\$ 2,200,693</u></u>	<u><u>\$ 2,032,863</u></u>

See Notes to Financial Statements

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES, GAINS AND OTHER SUPPORT</b>			
Government grants and contracts	\$ 1,531,027	\$ -	\$ 1,531,027
Contributions	115,779	41,396	157,175
Fundraising events	311,080	-	311,080
Employee retention credit	227,384	-	227,384
Program service fees	72,060	-	72,060
United Way	12,624	22,500	35,124
Rental income	12,000	-	12,000
Miscellaneous income	4,408	-	4,408
Investment income	1,290	-	1,290
Net assets released from restrictions:			
Expiration of time and use restrictions	22,500	(22,500)	-
	<u>\$ 2,310,152</u>	<u>\$ 41,396</u>	<u>\$ 2,351,548</u>
<b>EXPENSES</b>			
Program services	\$ 1,811,614	\$ -	\$ 1,811,614
Supporting services			
General and administrative	294,505	-	294,505
Fund-raising	112,086	-	112,086
	<u>\$ 2,218,205</u>	<u>\$ -</u>	<u>\$ 2,218,205</u>
Change in net assets	\$ 91,947	\$ 41,396	\$ 133,343
Net Assets at Beginning of Year	<u>1,932,684</u>	<u>22,500</u>	<u>1,955,184</u>
Net Assets at End of year	<u>\$ 2,024,631</u>	<u>\$ 63,896</u>	<u>\$ 2,088,527</u>

See Notes to Financial Statements

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES, GAINS AND OTHER SUPPORT</b>			
Government grants and contracts	\$ 1,724,536	\$ -	\$ 1,724,536
Contributions	147,013	-	147,013
Fundraising events	318,549	-	318,549
Program service fees	87,314	-	87,314
United Way	6,258	22,500	28,758
Rental income	15,600	-	15,600
Miscellaneous income	1,316	-	1,316
Investment income	867	-	867
Net assets released from restrictions:			
Expiration of time restriction	56,100	(56,100)	-
Total revenues, gains and other support	\$ 2,357,553	\$ (33,600)	\$ 2,323,953
<b>EXPENSES</b>			
Program services	\$ 1,782,019	\$ -	\$ 1,782,019
Supporting services			
General and administrative	317,254	-	317,254
Fund-raising	123,614	-	123,614
Total expenses	\$ 2,222,887	\$ -	\$ 2,222,887
Change in net assets	\$ 134,666	\$ (33,600)	\$ 101,066
Net Assets at Beginning of Year	1,798,018	56,100	1,854,118
Net Assets at End of year	\$ 1,932,684	\$ 22,500	\$ 1,955,184

See Notes to Financial Statements

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2025**

	Program Services			
	CASA	Crossroads	FINS	Options
Compensation and related expenses				
Compensation	\$ 337,223	\$ 187,190	\$ 185,049	\$ 227,624
Employee benefits				
Health	44,926	38,596	34,113	22,819
Other	3,739	1,818	2,285	2,635
Workers' compensation	3,668	1,805	1,964	2,466
Payroll taxes	24,452	11,246	12,519	16,523
	<u>\$ 414,008</u>	<u>\$ 240,655</u>	<u>\$ 235,930</u>	<u>\$ 272,067</u>
Travel & Training	\$ 9,808	\$ 2,370	\$ 5,365	\$ 4,954
Insurance, occupancy /directors & officers	22,165	9,697	11,083	15,239
Equipment rental and service	6,215	3,039	3,377	5,186
Occupancy				
Building maintenance and repairs	19,866	8,918	9,933	13,658
Rent	2,933	2,641	2,933	1,760
Utilities	6,691	2,927	3,529	4,679
Special events				
Chef Soiree and other events	-	-	-	-
Professional fees	12,694	5,246	6,480	25,430
Dues, subscriptions, publications and ads	6,359	1,773	2,408	5,641
Accreditation fees	219	3,279	3,279	6,339
Medicaid set-up/processing	-	-	-	5,013
Drug screens and lab fees	-	2,215	468	5,535
Postage and delivery	1,008	418	246	380
Printing and production	490	256	282	360
Supplies	14,906	2,128	2,127	4,003
Telephone	7,686	3,363	3,843	5,284
Depreciation and amortization	18,866	6,289	7,432	5,145
Miscellaneous	-	-	-	-
Slidell Rental expenses	-	-	-	-
	<u>\$ 543,914</u>	<u>\$ 295,214</u>	<u>\$ 298,715</u>	<u>\$ 380,673</u>

Program Services		Supporting Services		
TASC	Total	General and Administrative	Fundraising	Total
\$ 174,846	\$ 1,111,932	\$ 216,754	\$ 55,792	\$ 1,384,478
44,108	184,562	22,682	-	207,244
1,907	12,384	2,728	-	15,112
1,892	11,795	3,699	-	15,494
11,168	75,908	23,062	-	98,970
<u>\$ 233,921</u>	<u>\$ 1,396,581</u>	<u>\$ 268,925</u>	<u>\$ 55,792</u>	<u>\$ 1,721,298</u>
\$ 2,482	\$ 24,979	\$ 540	\$ -	\$ 25,519
11,083	69,267	-	-	69,267
3,377	21,194	-	-	21,194
9,933	62,308	-	-	62,308
2,933	13,200	-	-	13,200
3,345	21,171	-	-	21,171
-	-	-	56,294	56,294
6,102	55,952	114	-	56,066
2,019	18,200	2,276	-	20,476
219	13,335	-	-	13,335
-	5,013	-	-	5,013
-	8,218	-	-	8,218
475	2,527	63	-	2,590
282	1,670	-	-	1,670
2,222	25,386	4,411	-	29,797
3,843	24,019	-	-	24,019
10,862	48,594	8,576	-	57,170
-	-	6,232	-	6,232
-	-	3,368	-	3,368
<u>\$ 293,098</u>	<u>\$ 1,811,614</u>	<u>\$ 294,505</u>	<u>\$ 112,086</u>	<u>\$ 2,218,205</u>

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2024**

	Program Services		
	CASA	Crossroads	FINS
Compensation and related expenses			
Compensation	\$ 311,767	\$ 174,960	\$ 169,142
Employee Benefits			
Health	31,673	32,323	32,346
Other	2,961	1,744	1,879
Workers' compensation	3,904	2,013	2,117
Payroll taxes	23,034	11,436	11,993
	<u>\$ 373,339</u>	<u>\$ 222,476</u>	<u>\$ 217,477</u>
Travel & Training	\$ 8,640	\$ 2,830	\$ 4,261
Insurance			
Directors and officers	583	255	291
Occupancy	21,895	9,579	10,947
Equipment rental and service	2,742	1,204	1,357
Occupancy			
Building maintenance and repairs	15,968	6,992	7,989
Rent	2,719	2,719	2,719
Utilities	6,532	2,858	3,266
Special events			
Chef Soiree and other events	-	-	-
Professional fees	15,786	10,554	7,239
Dues, subscriptions, publications and ads	6,070	1,323	2,452
Accreditation fees	-	-	-
Medicaid set-up/processing	-	-	-
Drug screens and lab fees		2,087	119
Postage and delivery	1,494	415	412
Printing and production	649	215	246
Supplies	13,229	9,749	7,311
Telephone	8,604	3,764	4,302
Depreciation and amortization	20,564	6,855	8,101
Miscellaneous	-	-	-
Slidell rental expenses	-	-	-
	<u>\$ 498,814</u>	<u>\$ 283,875</u>	<u>\$ 278,489</u>

Program Services			Supporting Services			
Options	TASC	Total	General and Administrative	Fundraising	Total	
\$ 250,952	\$ 177,815	\$ 1,084,636	\$ 214,989	\$ 59,185	\$ 1,358,810	
29,184	44,521	170,047	33,715	-	203,762	
2,171	1,889	10,644	3,278	-	13,922	
2,952	2,223	13,209	6,149	-	19,358	
17,413	11,391	75,267	22,235	-	97,502	
<u>\$ 302,672</u>	<u>\$ 237,839</u>	<u>\$ 1,353,803</u>	<u>\$ 280,366</u>	<u>\$ 59,185</u>	<u>\$ 1,693,354</u>	
\$ 2,962	\$ 3,381	\$ 22,074	\$ 2,387	\$ -	\$ 24,461	
400	291	1,820	-	-	1,820	
15,053	10,947	68,421	-	-	68,421	
1,891	1,375	8,569	-	-	8,569	
10,981	7,989	49,919	-	-	49,919	
124	2,719	11,000	-	-	11,000	
4,491	3,266	20,413	-	-	20,413	
-	-	-	-	64,429	64,429	
40,798	7,169	81,546	383	-	81,929	
3,133	1,849	14,827	2,455	-	17,282	
1,500	-	1,500	-	-	1,500	
4,647	-	4,647	-	-	4,647	
2,568	-	4,774	-	-	4,774	
824	483	3,628	229	-	3,857	
802	246	2,158	-	-	2,158	
16,305	6,471	53,065	6,060	-	59,125	
5,915	4,302	26,887	-	-	26,887	
5,608	11,840	52,968	9,347	-	62,315	
-	-	-	12,828	-	12,828	
-	-	-	3,199	-	3,199	
<u>\$ 420,674</u>	<u>\$ 300,167</u>	<u>\$ 1,782,019</u>	<u>\$ 317,254</u>	<u>\$ 123,614</u>	<u>\$ 2,222,887</u>	

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENTS OF CASH FLOWS  
YEARS ENDED JUNE 30, 2025 AND 2024**

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 133,343	\$ 101,066
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	57,170	62,314
(Increase) decrease in operating assets:		
Unconditional promises to give	-	33,600
Receivables-grants and contributions	156,306	(204,403)
Prepaid expenses	15,497	(19,543)
Amortization of right-of-use assets	1,854	-
Increase (decrease) in operating liabilities:		
Accounts payable	(5,098)	3,060
Accumulated employee leave payable	1,382	1,231
Payroll liabilities	(2,693)	2,617
Net cash used in operating activities	\$ 357,761	\$ (20,058)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	\$ (33,100)	\$ (15,709)
Purchase of investment	(2,213)	(5,273)
Decrease in cash from investing activities	\$ (35,313)	\$ (20,982)
Net increase (decrease) in cash and cash equivalents	\$ 322,448	\$ (41,040)
Beginning cash and cash equivalents	235,517	276,557
Ending cash and cash equivalents	\$ 557,965	\$ 235,517
<b>SUPPLEMENTAL DISCLOSURES</b>		
Financing transactions		
Recognition of operating lease right-of-use-asset	\$ -	\$ 14,715
Operating lease liability arising from right-of-use asset	\$ -	\$ 14,715
Recognition of financing lease right-of-use-asset	\$ 51,557	\$ -
Financing lease liability arising from right-of-use asset	\$ 53,411	\$ -

See Notes to Financial Statements

# YOUTH SERVICE BUREAU OF ST. TAMMANY

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Nature of the Organization

Youth Service Bureau of St. Tammany (the “Bureau”) is a nonprofit organization established in 1981 and currently serves the St. Tammany and Washington parishes. The 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).* Volunteers are trained volunteers who help judges find safe and permanent homes for abused and neglected children in state 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 2024-2025, 245 children were served by 119 CASA volunteers through Youth Service Bureau, and 20 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 676 clients assisted during the 2024-2025 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 241 clients assisted through FINS during the 2024-2025 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 to 356 clients during the 2024-2025 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 686 students during the fiscal year 2024-2025.

# YOUTH SERVICE BUREAU OF ST. TAMMANY

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

### 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 organization 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 organization. The Bureau's Form 990, *Return of Bureau Exempt from Income Tax*, for the years ending June 30, 2022-2024, are subject to examination by the IRS, generally for three years after they were filed.

#### Cash and Cash Equivalents

For the 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.

The Organization's Board of Directors has designated certain cash and investment balances to function as an endowment fund. While these assets remain available for general use at the discretion of the Board, it is the Board's intent that the principal be maintained, and the income generated from these assets be used to support operating activities. As of June 30, 2025 and 2024, board-designated cash and investments totaled \$13,225 and \$11,090, respectively.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

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 Bureau 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 5,590 hours valued at \$139,750 for the year ended June 30, 2025.

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 receivable consists primarily of unsecured amounts due from various donors. Accounts receivables are stated at the amount management expects to collect based on their review of outstanding balances.

Collection losses have historically not been significant. As of June 30, 2025, management concluded that based on its review of accounts receivable balances outstanding, a valuation allowance was not required.

The Bureau estimates credit losses associated with accounts receivable using as expected credit loss model, which utilizes an aging schedule methodology based on historical information and adjusted for asset-specific considerations and current economic conditions.

The Bureau's approach considers several factors, including overall historical credit losses and payment experience, as well as current collection trends such as write-off frequency.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

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

Promises to Give

**Unconditional Promises to Give**

As of June 30, 2025 and 2024, the Organization had unconditional promises to give totaling \$22,500 all of which are expected to be collected within one year. These amounts are recorded at net realizable value as management has determined that all are collectible; accordingly, no allowance has been recorded.

Unconditional promises to give may be restricted by donors for specific purposes or for use in future periods. Such contributions are reported as net assets with donor restrictions until expended in accordance with donor stipulations. When donor restrictions are satisfied, amounts are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

**Conditional Promises to Give**

On April 1, 2025, the Organization was awarded a conditional grant from Baptist Community Ministries in the amount of \$357,040 to fund the Families in Need of Services (FINS) program and related therapy services over a three-year period ending March 31, 2028.

The grant is considered conditional because it requires the Organization to incur qualifying program expenditures before becoming entitled to the funds, and it includes a right of return to the grantor for any unspent amounts. Accordingly, revenue will be recognized as eligible expenses are incurred and programmatic conditions are met, in accordance with ASC 958-605.

As of June 30, 2025, the Organization has received \$72,010 under the award. Of this amount, \$30,614 was recognized as revenue during the year ended June 30, 2025, as the related conditions were satisfied. The remaining \$41,396 is included in net assets with donor restrictions until such time as expenditures are incurred in accordance with the grant terms.

Future installments of the grant will continue to be recognized as revenue over the term of the award as the Organization incurs eligible expenditures and satisfies the related conditions. As of June 30, 2025, approximately \$285,030 remains available under the agreement through March 31, 2028.

Employee Vacation Benefits

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

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

The Organization recognizes revenue in accordance with Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*, and ASC Topic 606, *Revenue from Contracts with Customers*, as applicable. Revenue is recognized when it is realized or realizable and earned, in accordance with the following policies:

**Government Grants and Contracts**

Revenue from government grants and contracts is recognized as qualifying expenditures are incurred in accordance with the terms of the agreements.

**Contributions**

Contributions are recognized as revenue when received or unconditionally promised. Contributions that are conditional in nature are not recognized until the conditions are substantially met. Contributions may be restricted by donors for specific purposes; such amounts are reported as net assets with donor restrictions until expended in accordance with donor stipulations.

**Fundraising Events**

The Organization engages in various fundraising activities, including special events, donor campaigns, raffles, and other activities designed to raise funds in support of its mission. Revenue from fundraising activities is recognized when the event takes place or when the contribution is received, depending on the nature of the activity.

**Employee Retention Credit**

The Organization qualified for the Employee Retention Credit (ERC) under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The ERC is recognized as revenue in the period eligibility was reasonably assured.

**Program Service Fees**

Program service fee revenue is recognized when services are provided to clients.

**Rental Income**

Rental income is recognized ratably over the term of the rental agreements as earned.

**Investment Income**

Investment income consists of interest and dividend income and is recognized when earned.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

The Bureau has entered into lease agreements for office space and equipment. In accordance with ASC 842, *Leases*, the Bureau recognizes right-of-use (ROU) assets and corresponding lease liabilities for leases with terms greater than 12 months. ROU assets and lease liabilities are recognized at the lease commencement date based on the present value of future lease payments over the expected lease term. ROU assets are also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The Bureau has elected the option to use its implicit borrowing rate of 7.50%. ROU assets and liabilities as of June 30, 2025 and 2024 are presented as separate line items on the Bureau's statements of financial position.

**Operating Lease**

The Bureau has a noncancelable operating lease beginning September 1, 2023, for office space. Lease liabilities are initially and subsequently recognized based on the present value of their future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the period incurred. There were no variable lease payments in 2025.

At June 30, 2025, the operating lease ROU asset and lease liability was \$2,193, compared to \$14,715 at June 30, 2024.

**Finance Lease**

The Bureau also has a finance lease for office equipment entered into during 2024. The lease is classified as a finance lease as it transfers substantially all of the risks and benefits of ownership. At June 30, 2025, the finance lease ROU asset was \$51,557, and the related lease liability was \$53,411. The ROU asset is amortized on a straight-line basis over the lease term, and interest expense on the lease liability is recognized using the effective interest method.

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.

Concentrations

The Bureau's primary support is grants, contracts and contributions. Government grants and contracts were \$1,531,027 or 65% and \$1,724,536 or 74% of total revenue for the years ended June 30, 2025 and 2024, respectively.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025 AND 2024

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

Concentrations (continued)

In addition, contributions were \$503,379 or 21% and \$494,320 or 21% of total revenue for the years ended June 30, 2025 and 2024, respectively. The remaining revenue is attributed to program service fees, rent, miscellaneous and investment income.

The Bureau receives most 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 Bureau receives could be reduced significantly and have an adverse impact on its operations. As of August 29, 2025, 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.

New Accounting Pronouncements

The Bureau has adopted the Current Expected Credit Losses (CECL) accounting standard, as per Accounting Standards Update (ASU) No. 2016-13, "Financial Instruments – Credit Losses (Topic 326)." The standard introduces a new model for estimating credit losses on financial instruments. After a thorough evaluation, management has determined that the impact of adopting the CECL standard on the financial statements is immaterial. The Bureau has considered factors such as historical loss experience, current economic conditions, and other relevant factors in its credit loss estimation process. As a result, the adoption of the CECL standard has not had a material impact on the Bureau's financial position, results of operations, or cash flows.

**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, 2025 and 2024.

**NOTE 3. UNCONDITIONAL PROMISES TO GIVE**

The Bureau had the following unconditional promises to give for the years ended June 30, 2025 and 2024:

	2025	2024
United Way allocation	\$ 22,500	\$ 22,500
Unamortized discount	-	-
Unconditional promises to give, net	<u>\$ 22,500</u>	<u>\$ 22,500</u>

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2025 AND 2024**

**NOTE 4. PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following:

	2025	2024	Useful Life
Land	\$ 101,000	\$ 101,000	
Buildings	818,946	818,946	40 years
Building improvements	1,204,085	1,170,985	20 to 40 years
Furniture and equipment	98,839	98,839	5 to 7 years
	<u>\$ 2,222,870</u>	<u>\$ 2,189,770</u>	
Less accumulated depreciation	<u>(993,167)</u>	<u>(935,997)</u>	
Total	<u>\$ 1,229,703</u>	<u>\$ 1,253,773</u>	

For the years ended June 30, 2025 and 2024, depreciation expenses were \$57,170 and \$62,314, respectively.

**NOTE 5. FAIR VALUE MEASUREMENTS**

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices in active markets for identical assets or liabilities that the Bureau can access at the measurement date.

Level 2: Inputs other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2025 AND 2024**

**NOTE 5. FAIR VALUE MEASUREMENTS (Continued)**

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The Bureau uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The asset's fair value measurement level with the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. When available, valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025 and 2024:

*Mutual Funds:* Valued at the daily closing price as reported by the fund. Mutual funds held by the Bureau are open-end mutual funds that are registered with the U.S. Security Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Bureau are deemed to be actively traded.

*Investments in exchange traded and closed end funds:* Investments in exchange traded funds are valued using a market approach based on the quoted market prices, where available, or broker/dealer quotes of identical or comparable instruments.

The Bureau recognizes transfers of assets into and out of levels as of the date an event or change in circumstances causes the transfer. There were no transfers between levels in the year ended June 30, 2025.

The following tables set forth by level, within the fair value hierarchy, of the Bureau's assets measured at fair value for the years ended June 30, 2025 and 2024:

Recurring fair value measurements for the year ended June 30, 2025:	Total	Quoted Prices		
		in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 8,343	\$ 8,343	\$ -	\$ -
Exchange Traded & Closed End Funds	4,641	4,641	-	-
Total	<u>\$ 12,984</u>	<u>\$ 12,984</u>	<u>\$ -</u>	<u>\$ -</u>

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025 AND 2024**

**NOTE 5. FAIR VALUE MEASUREMENTS (Continued)**

Recurring fair value measurements for the year ended June 30, 2024:	Total	Quoted Prices	Significant	Significant
		in Active Markets for Identical Assets (Level 1)	Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Mutual funds	\$ 8,712	\$ 8,712	\$ -	\$ -
Exchange Traded & Closed End Funds	2,059	2,059	-	-
Total	<u>\$ 10,771</u>	<u>\$ 10,771</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTE 6. INVESTMENTS**

Long-term investments are carried at fair value and consist of the following:

	2025	2024
Mutual funds	\$ 8,343	\$ 8,712
Exchange traded and closed end funds	4,641	2,059
Total	<u>\$ 12,984</u>	<u>\$ 10,771</u>

The following schedule summarizes the investment return in the statement of activities:

	2025	2024
Unrealized gain	\$ 648	\$ 844
Dividends and interest	512	23
Total	<u>\$ 1,160</u>	<u>\$ 867</u>

**NOTE 7. LINE OF CREDIT**

For the years ended June 30, 2025 and 2024, the Bureau had a \$350,000 line of credit with an interest rate of 7.50% and 8.00%, respectively. The line of credit is secured by a collateral real estate mortgage. As of June 30, 2025 and 2024, \$350,000 was available. There was no interest expense for the years ended June 30, 2025 and 2024.

**NOTE 8. COMPENSATED ABSENCES**

First year employees may accrue two weeks of personal leave that begins after two weeks of employment. Employees may begin to use personal leave after ninety days of continuous employment. Three weeks of leave are then available to employees who have been employed for 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 \$54,046 and \$52,664 for the years ended June 30, 2025 and 2024.

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025 AND 2024**

**NOTE 9. ENDOWMENTS**

The State of Louisiana enacted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) effective August 15, 2010, the provisions of which apply to endowment funds existing on or established after that date. The Board of Directors established a board-designated endowment, specifying that up to 10% of interest can be used in any one year for operating purposes upon Board approval.

The Bureau's endowment includes donor-restricted funds established for a variety of purposes. As required by accounting principles generally accepted in the United States of America net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

At June 30th, the Bureau had the following endowment net asset composition:

	Without Donor Restrictions	
	2025	2024
Endowment Net Assets, July 1	\$ 11,090	\$ 9,375
Investment Return, Net	1,160	755
Contributions	975	960
Appropriated for Expenses	-	-
Endowment Net Assets, June 30	\$ 13,225	\$ 11,090

**NOTE 10. NET ASSETS WITH DONOR RESTRICTIONS**

At June 30, 2025 and 2024 the Bureau had \$63,896 and \$22,500 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:

	2025	2024
United Way	\$ 22,500	\$ 22,500
Baptist Community Ministries	41,396	-
Total	\$ 63,896	\$ 22,500

Board designated net assets consisted of \$13,225 and \$11,090 for the years ended June 30, 2025 and 2024 and has been 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, 2025 AND 2024**

**NOTE 11. LEASING ACTIVITIES**

Operating Lease

The Bureau entered into an operating lease beginning September 1, 2023 through August 31, 2025 for its Franklinton office. The lease requires monthly payments of \$800 and utility payments of \$300. The operating lease is reported under FASB ASC 842 as follows:

Operating lease cost is recognized on a straight-line basis over the lease term. The components of lease expense are as follows:

	2025	2024
Total operating lease cost	\$ 13,200	\$ 11,000

The following summarizes the weighted average remaining lease term and discount rate for the operating lease:

	2025	2024
Weighted-average remaining lease in years	0.16	1.08
Weighted-average discount rate	7.5%	8.5%

Future minimum lease payments due under the lease as of June 30, 2025, is as follows:

Year ended June 30, 2025:	
2026	\$ 2,200
Less imputed interest	(7)
Present value of lease liabilities	\$ 2,193

The Bureau leased 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, 2025 and 2024 was \$12,000 and \$15,600, respectively. 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.

Financing Lease

The Bureau entered into a 60-month financing lease for four copy machines, requiring monthly payments of \$1,315. The finance lease is reported under FASB ASC 842 as follows:

Financing lease cost is recognized on a straight-line basis over the lease term. The components of lease expense are as follows:

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2025 AND 2024**

**NOTE 11. LEASING ACTIVITIES (Continued)**

	2025	2024
Total financing lease cost	\$ 15,780	\$ -

The following summarizes the weighted average remaining lease term and discount rate for the financing lease:

	2025	2024
Weighted-average remaining lease in year	3.92	-
Weighted-average discount rate	7.5%	-

Future minimum lease payments due under the lease as of June 30, 2025, is as follows:

Year ended June 30, 2025:

2026	\$ 15,780
2027	15,780
2028	15,780
2029	14,465
Total lease payments	\$ 61,805
Less imputed interest	(8,394)
Present value of lease liabilities	\$ 53,411

**NOTE 12. 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, 2025 and 2024.

**NOTE 13. 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.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

**NOTE 14. 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, 2025 and 2024:

	2025	2024
Cash	\$ 557,724	\$ 235,517
Accounts receivable	233,401	389,707
Unconditional promise to give	22,500	22,500
	<u>\$ 813,625</u>	<u>\$ 647,724</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 7, 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.

**NOTE 15. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through September 12, 2025, the date on 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.

**SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS**



**INDEPENDENT AUDITORS' 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 organization), which comprise the statements of financial position as of June 30, 2025 and 2024, 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 September 12, 2025.

**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.



Metairie, Louisiana  
September 12, 2025

**YOUTH SERVICE BUREAU OF ST. TAMMANY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEARS ENDED JUNE 30, 2025 AND 2024**

**SUMMARY OF AUDIT RESULTS**

1. The auditors' 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 Auditors' 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 Auditors' 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, 2025 and 2024.
5. Youth Service Bureau of St. Tammany did not expend more than \$750,000 in federal awards during the years ended June 30, 2025 and 2024, 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, 2025 and 2024.

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

This is not applicable to the Bureau for the years ended June 30, 2025 and 2024.

## REPORT BY MANAGEMENT

**YOUTH SERVICE BUREAU OF ST. TAMMANY**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**YEAR ENDED JUNE 30, 2025**

There were no findings for the year ended June 30, 2024.

**SUPPLEMENTARY INFORMATION**

YOUTH SERVICE BUREAU OF ST. TAMMANY  
UNITED WAY PURPOSES FOR WASHINGTON PARISH  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2025

	Program Services						Supporting Services		
	CASA	Crossroads	FINS	Options	TASC	Total	General and Administrative	Fundraising	Total
Compensation and related expenses									
Compensation	\$ 106,545	\$ 40,251	\$ 73,413	\$ 52,925	\$ 108,448	\$ 381,582	\$ 75,560	\$ 17,885	\$ 475,027
Employee benefits									
Health	14,192	8,298	13,533	5,305	27,356	68,684	7,907	-	76,591
Other	1,181	391	906	613	1,182	4,273	951	-	5,224
Workers' compensation	1,159	388	779	573	1,173	4,072	1,289	-	5,361
Payroll taxes	7,724	2,418	4,966	3,842	6,926	25,876	8,039	-	33,915
	<u>\$ 130,801</u>	<u>\$ 51,746</u>	<u>\$ 93,597</u>	<u>\$ 63,258</u>	<u>\$ 145,085</u>	<u>\$ 484,487</u>	<u>\$ 93,746</u>	<u>\$ 17,885</u>	<u>\$ 596,118</u>
Travel & Training	\$ 4,184	\$ 768	\$ 3,023	\$ 2,634	\$ 1,829	\$ 12,438	\$ -	\$ -	\$ 12,438
Insurance, occupancy /directors & officers	6,636	2,501	4,572	3,290	6,754	23,753	-	-	23,753
Equipment rental and service	2,030	765	1,399	1,007	2,066	7,267	-	-	7,267
Occupancy									
Building maintenance and repairs	4,642	1,752	3,197	2,304	4,725	16,620	-	-	16,620
Rent	2,933	2,641	2,933	1,760	2,933	13,200	-	-	13,200
Utilities	1,072	405	739	532	1,092	3,840	-	-	3,840
Special events									
Chef Soiree and other events	-	-	-	-	-	-	-	19,624	19,624
Professional fees	5,371	2,024	3,700	2,663	5,466	19,224	40	-	19,264
Dues, subscriptions, publications and ads	1,962	739	1,351	973	1,996	7,021	793	-	7,814
Accreditation	-	-	-	-	-	-	-	-	-
Drug screens and lab fees	-	-	-	1,551	-	1,551	-	-	1,551
Postage and delivery	248	93	171	123	253	888	-	-	888
Printing and production	160	60	110	79	163	572	-	-	572
Supplies	4,709	458	844	931	1,378	8,320	1,538	-	9,858
Telephone	2,600	981	1,791	1,291	2,646	9,309	-	-	9,309
Depreciation and amortization	5,477	2,064	3,773	2,716	5,574	19,604	-	-	19,604
Miscellaneous	-	-	-	-	-	-	-	-	-
	<u>\$ 172,825</u>	<u>\$ 66,997</u>	<u>\$ 121,200</u>	<u>\$ 85,112</u>	<u>\$ 181,960</u>	<u>\$ 628,094</u>	<u>\$ 96,117</u>	<u>\$ 37,509</u>	<u>\$ 761,720</u>

YOUTH SERVICE BUREAU OF ST. TAMMANY  
UNITED WAY PURPOSES FOR ST. TAMMANY PARISH  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2025

	Program Services					Supporting Services			
	CASA	Crossroads	FINS	Options	TASC	Total	General and Administrative	Fundraising	Total
Compensation and related expenses									
Compensation	\$ 230,678	\$ 146,939	\$ 111,636	\$ 174,699	\$ 66,398	\$ 730,350	\$ 141,194	\$ 37,907	\$ 909,451
Employee Benefits									
Health	30,734	30,298	20,580	17,514	16,752	115,878	14,775	-	130,653
Other	2,558	1,427	1,379	2,022	725	8,111	1,777	-	9,888
Workers' compensation	2,509	1,417	1,185	1,893	719	7,723	2,410	-	10,133
Payroll taxes	16,728	8,828	7,553	12,681	4,242	50,032	15,023	-	65,055
	<u>\$ 283,207</u>	<u>\$ 188,909</u>	<u>\$ 142,333</u>	<u>\$ 208,809</u>	<u>\$ 88,836</u>	<u>\$ 912,094</u>	<u>\$ 175,179</u>	<u>\$ 37,907</u>	<u>\$ 1,125,180</u>
Travel & Training	\$ 5,624	\$ 1,602	\$ 2,342	\$ 2,320	\$ 653	\$ 12,541	\$ 540	\$ -	\$ 13,081
Insurance, occupancy /directors & officers	15,529	7,196	6,511	11,949	4,329	45,514	-	-	45,514
Equipment rental and service	4,185	2,274	1,978	4,179	1,311	13,927	-	-	13,927
Occupancy									
Building maintenance and repairs	15,224	7,166	6,736	11,354	5,208	45,688	-	-	45,688
Rent	-	-	-	-	-	-	-	-	-
Utilities	5,619	2,522	2,790	4,147	2,253	17,331	-	-	17,331
Special events									
Chef Soiree and other events	-	-	-	-	-	-	-	36,670	36,670
Professional fees	7,323	3,222	2,780	22,767	636	36,728	74	-	36,802
Dues, subscriptions, publications and ads	4,397	1,034	1,057	4,668	23	11,179	1,483	-	12,662
Accreditation	219	3,279	3,279	6,339	219	13,335	-	-	13,335
Medicaid set-up/processing	-	-	-	5,013	-	5,013	-	-	5,013
Drug screens and lab fees	-	2,215	468	3,984	-	6,667	-	-	6,667
Postage and delivery	760	325	75	257	222	1,639	63	-	1,702
Printing and production	330	196	172	281	119	1,098	-	-	1,098
Supplies	10,197	1,670	1,283	3,072	844	17,066	2,873	-	19,939
Telephone	5,086	2,382	2,052	3,993	1,197	14,710	-	-	14,710
Depreciation and amortization	13,389	4,225	3,659	2,429	5,288	28,990	8,576	-	37,566
Miscellaneous	-	-	-	-	-	-	6,232	-	6,232
Slidell Rental expenses	-	-	-	-	-	-	3,368	-	3,368
	<u>\$ 371,089</u>	<u>\$ 228,217</u>	<u>\$ 177,515</u>	<u>\$ 295,561</u>	<u>\$ 111,138</u>	<u>\$ 1,183,520</u>	<u>\$ 198,388</u>	<u>\$ 74,577</u>	<u>\$ 1,456,485</u>

YOUTH SERVICE BUREAU OF ST. TAMMANY

SCHEDULE OF COMPENSATION AND BENEFITS RELATED  
TO FINSAP FUNDS-REQUIRED BY GRANTOR  
JUNE 30, 2025

Compensation and benefits:	
Case managers	\$ 45,375
Program assistant	10,800
Bookkeeper	4,450
Benefits	8,100
Total compensation and benefits	<u>\$ 68,725</u>
Rent	2,440
Audit	2,700
Insurance	<u>10,360</u>
Total FINSAP funds for professional services	<u><u>\$ 84,225</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, 2025

<u>Agency Head Name:</u>	<u>Cleveland Wester</u>
Salary	\$ 113,183
Benefits-Insurance, health	8,294
Benefits-Insurance, life	1,119
	<u>\$ 122,596</u>

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**SCHEDULE OF CASA ASSISTANCE PROGRAM FEDERAL TANF  
REVENUE AND EXPENDITURE ACTIVITY  
JUNE 30, 2025**

<b>REVENUE</b>	
Federal TANF	\$ 234,992
State CASA AP	133,008
Total revenue	\$ 368,000
 <b>EXPENSES</b>	
Salaries	\$ 240,265
Payroll taxes and benefits	55,918
Insurance, liability	11,764
Office supplies	10,800
Travel	3,529
Communication	6,881
Utilities	6,411
Rent	2,928
Conferences	4,326
Professional: Audit and Retirement plan administrator	7,144
Software and computer backups	5,977
Professional background checks and dues	1,035
Computer consultant	3,455
Volunteer recruitment and training	1,954
Postage	921
Copier	4,277
Printing	415
Total expenses	\$ 368,000
Total	\$ -