

REPORT

ST. BERNARD PARISH JUVENILE
DRUG COURT, INC.

JUNE 30, 2024

ST. BERNARD PARISH JUVENILE
DRUG COURT, INC.

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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Management is responsible for the accompanying financial statements of St. Bernard Parish Juvenile Drug Court, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The supplementary information contained in the schedule on page 10 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

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ST. BERNARD PARISH JUVENILE DRUG COURT, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

ASSETS

Cash	\$ 32,322
Total assets	<u>\$ 32,322</u>

LIABILITIES AND NET ASSETS

LIABILITIES:

Accounts payable	\$ 4
Payroll liabilities	<u>1,203</u>
Total liabilities	<u>1,207</u>

NET ASSETS:

Without donor restrictions	<u>31,115</u>
Total net assets	<u>31,115</u>
 Total liabilities and net assets	 <u>\$ 32,322</u>

See accompanying notes.

ST. BERNARD PARISH JUVENILE DRUG COURT, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

SUPPORT AND REVENUES:

Grant revenue	\$ 69,840
Interest income	74
Total support and revenues	<u>69,914</u>

EXPENSES:

Program	70,593
General and administrative	<u>11,289</u>
Total expenses	<u>81,882</u>

Change in net assets without donor restrictions (11,968)

Net assets - beginning of year 43,083

Net assets - end of year \$ 31,115

See accompanying notes.

ST. BERNARD PARISH JUVENILE DRUG COURT, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Program</u>	<u>Administrative</u>	<u>Total</u>
Accounting and auditing	\$ -	\$ 9,996	\$ 9,996
Dues and subscriptions	-	185	185
Fees	-	363	363
Incentives and rewards	664	-	664
Insurance	1,146	65	1,211
Office expense	507	56	563
Payroll and payroll taxes	58,600	624	59,224
Professional fees	4,800	-	4,800
Testing and laboratory	3,450	-	3,450
Travel and meals	1,426	-	1,426
	<u>\$ 70,593</u>	<u>\$ 11,289</u>	<u>\$ 81,882</u>

See accompanying notes.

ST. BERNARD PARISH JUVENILE DRUG COURT, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ (11,968)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Decrease in grant receivable	7,438
Increase in payroll liabilities	<u>269</u>
Net cash used by operating activities	<u>(4,261)</u>
NET CHANGE IN CASH	(4,261)
CASH AT BEGINNING OF YEAR	<u>36,583</u>
CASH AT END OF YEAR	<u><u>\$ 32,322</u></u>

See accompanying notes.

ST. BERNARD PARISH JUVENILE DRUG COURT, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NATURE OF ORGANIZATION

St. Bernard Parish Juvenile Drug Court, Inc. (JDC) is a nonprofit entity established to provide an alternative to the singularly directed traditional criminal justice case management system of pursuing only punitive based sanctions in response to drug addiction of incarceration and its resultant increased costs in public resources to little or no avail in addressing, diminishing, or reducing criminal activity related to drug addiction and its consequences. This program includes the administration of the St. Bernard Parish Juvenile Drug Court, which is a part of the 34th Judicial District Court. At June 30, 2024, the JDC consisted of four full-time employees and one part-time employee.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of the major accounting policies followed in the preparation of the accompanying financial statements is set forth below:

Basis of Accounting and Presentation:

The financial statements have been prepared on an accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when they are incurred.

The statement of functional expenses charges expenses directly to supporting program services or general and administrative categories based on specific identification. Expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting those functions.

Cash:

Cash includes demand deposit accounts

Income Taxes:

The JDC qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. However, should the JDC engage in activities unrelated to its exempt purpose, taxable income could be earned.

The JDC's Federal Return of Organization Exempt from Income Tax (Form 990) for 2023, 2022, and 2021 are subject to examination by the IRS, generally for three years after they were filed.

ST. BERNARD PARISH JUVENILE DRUG COURT, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of support and revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Statement of Cash Flows:

For the purposes of the statement of cash flows, the JDC considers cash and cash equivalents to be all items designated as cash on the statement of financial position.

Support and Revenue:

The JDC receives as revenue and support grant revenues which management has determined are contributions. The JDC recognizes contributions when cash, securities, or other assets; an unconditional promise to give or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. Once the condition is met, contributions are recorded as increases in net assets without donor restrictions or increases in net assets with donor restriction, depending on the existence and/or nature of any donor restrictions. 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 statement of activities as net assets released from donor restrictions. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

As the State of Louisiana is the JDC's major source of revenue, all grant receivables are expected to be fully collectible. Therefore, no provision for uncollectible grant income has been recognized in the accompanying financial statements.

The JDC charges a \$35 drug testing fee to individuals applying for early entry into the JDC's Drug Court Program. This fee is charged and payable at the time of testing when the individual is referred by the St. Bernard Parish Sheriff's Office as a condition to their jail bond.

Lastly, the JDC provides some drug testing supplies to a local St. Bernard Parish public school. The school reimburses the JDC for these supplies.

ST. BERNARD PARISH JUVENILE DRUG COURT, INC.
 NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

2. CASH:

The JDC’s cash balance consists of interest-bearing demand deposits maintained at a local financial institution. Deposits are insured up to \$250,000 per depositor by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2024, the JDC’s cash balance totaling \$32,322 was fully covered by FDIC insurance.

3. RELATED PARTY TRANSACTIONS:

The St. Bernard Parish Adult Drug Court (ADC) and St. Bernard Parish Juvenile Drug Court (JDC) share common control as both entities' share an administrator and employees. The JDC shares office space with the ADC. Expenses are allocated between the ADC and JDC based on drug court participant percentages calculated on a monthly basis. Total shared expenses include telephone, internet charges, supplies and medical insurance and were \$21,332 for the year ended June 30, 2024. The JDC’s portion of the shared expenses was \$1,774 for the year ended June 30, 2024.

4. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the drug court’s financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts available include donor restricted amounts that are available for general expenditure in the following year.

Financial assets, at year end:	
Cash and cash equivalents	\$ 32,322
Total financial assets at year end	<u>32,322</u>
Less those unavailable for expenses within one year	<u>-</u>
Total contractual restrictions	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 32,322</u></u>

ST. BERNARD PARISH JUVENILE DRUG COURT, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

5. CONCENTRATIONS:

The JDC's main source of revenue is grant revenue from the Louisiana Supreme Court. A significant reduction in the level of this support, if this were to occur, may have an effect on the JDC's programs and activities.

6. SUBSEQUENT EVENT:

Effective June 30, 2024 the Louisiana Supreme Court will no longer be funding the Juvenile Drug Court due to lack of participants. Upon completion of all operations, the Juvenile Drug Court will request from the Louisiana Supreme Court that any remaining funds be transferred to the Adult Drug Court.

7. DATE OF MANAGEMENT'S REVIEW:

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 19, 2024, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in the financial statements.

ST. BERNARD PARISH JUVENILE DRUG COURT, INC.
SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2024

Agency Head Name: Victoria Daigle

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 5,788
Benefits - Insurance	<u>653</u>
	\$ <u><u>6,441</u></u>