

BOUDREAUX AND QUATROY, CPAs

A PROFESSIONAL ACCOUNTING CORPORATION
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MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
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October 27, 2025

By Facsimile Transmission

Louisiana Legislative Auditor
Local Government Services
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: St. Bernard Parish Juvenile Drug Court, Inc.
Fiscal year end – June 30, 2025

Dear Sir or Madam:

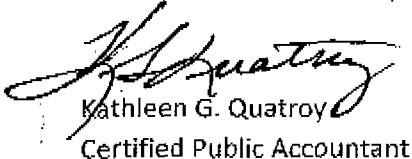
Following are the Sworn Financial Statements and Certification of Revenues \$75,000 or less for the above referenced entity. The St. Bernard Parish Juvenile Drug Court, Inc. is no longer receiving funding from the Louisiana Supreme Court as of June 30, 2024. The small amount showing on Statement A of the Sworn Financial Statements for fiscal year ended June 30, 2025 was the residual amount owed on the previous fiscal year end.

In August, 2025, we inquired of the CPA firm who normally prepares the financial statements for your office what had to be done in this case and they indicated that the Sworn Financial Statements and Certification of Revenues \$75,000 or less would need to be prepared. However, they did not indicate that it must be done within 90 days of the fiscal year end. When we contacted them again last week to inquire, they sent us the forms to complete and that is when we learned it should have been sent to your office on or before September 30, 2025.

Please accept our apologies for missing the September 30, 2025 deadline. If you have any questions, please do not hesitate to contact our office at (985) 249-7722.

Sincerely,

BOUDREAUX & QUATROY, CPAS, APAC



Kathleen G. Quatroy
Certified Public Accountant

/kgq
enclosures:



Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: ST. BERNARD PARISH JUVENILE DRUG COURT, INC.

Address: 1009 W. MOREAU STREET, CHALMETTE, LA 70043

Telephone: 504-278-4455 Email: 34thjdcdrugcourt@gmail.com

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor - Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, VICTORIA DAIGLE (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of ST. BERNARD PARISH JUVENILE DRUG COURT, INC. (entity's name) as of 06/30/2025 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: _____

Complete if Applicable: In addition, VICTORIA DAIGLE (officer's name), who duly sworn, deposes, and says that ST. BERNARD PARISH JUVENILE DRUG COURT (entity's name) received \$75,000 or less in revenues and other sources for the year ended 06/30/2025 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

[Signature]
OFFICER'S SIGNATURE

DRUG COURT ADMINISTRATOR
OFFICER'S TITLE

Sworn to and subscribed before me, this 27th day of OCTOBER, 2025

[Signature]
NOTARY PUBLIC SIGNATURE

Megan Sullivan
my commission

602
#35341

Sworn Financial Statement

expires at death

Updated: 08/07/2023

Entity Name: ST. BERNARD PARISH JUVENILE DRUG COURT, INC.Fiscal Year End: 06/30/2025**Statement of Receipts and Disbursements****Statement A**

	General Fund	Other Fund	Total
RECEIPTS (Provide Brief Description):			
1. LOUISIANA SUPREME COURT - GRANT	\$ 5,374.24		\$ 5,374.24
2. INVESTMENT INCOME - INTEREST	\$ 69.50		\$ 69.50
3.			\$ 0.00
4.			\$ 0.00
5.			\$ 0.00
6. Total receipts (add lines 1 - 5)	\$ 5,443.74	\$ 0.00	\$ 5,443.74
DISBURSEMENTS (Provide Brief Description):			
7. DUES & SUBSCRIPTIONS	\$ 135.12		\$ 135.12
8. INSURANCE	\$ 41.99		\$ 41.99
9. OFFICE EXPENSE	\$ 57.54		\$ 57.54
10. PAYROLL EXPENSE	\$ 852.55		\$ 852.55
11. PROFESSIONAL FEES	\$ 2,450.00		\$ 2,450.00
12. TESTING & LABORATORY	\$ 85.50		\$ 85.50
13. Total Disbursements (add lines 7 - 12)	\$ 3,622.70	\$ 0.00	\$ 3,622.70
14. Change in fund balance (Lines 6 minus 13)	\$ 1,821.04	\$ 0.00	\$ 1,821.04
15. Fund Balance at beginning of year	\$ 31,114.71		\$ 31,114.71
16. Fund balance (deficit) at end of year (Add lines 14-15)			
--This amount also goes on line 12, Statement B	32935.75	0	32935.75

Identify the Basis of Accounting, if not using Cash-Basis: ACCRUAL

NOTE: If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.

Entity Name: ST. BERNARD PARISH JUVENILE DRUG COURT, INC.Fiscal Year End: 06/30/2025**Balance Sheet****Statement B**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
ASSETS (balances at year-end)			
1. Cash and cash equivalents	\$ 32,939.92		\$ 32,939.92
2. Investments (fair value)			\$ 0.00
3. Office furnishings (Cost of desks, etc)			\$ 0.00
4. Equipment (Cost of fax machine, etc)			\$ 0.00
5. Other (brief description)			\$ 0.00
6. Total Assets (add lines 1 - 5)	\$ 32,939.92	\$ 0.00	\$ 32,939.92
LIABILITIES AND FUND BALANCE (at year-end):			
7. Liabilities (brief description):			
ACCOUNTS PAYABLE	\$ 4.17		\$ 4.17
8.			\$ 0.00
9.			\$ 0.00
10.			\$ 0.00
11. Total Liabilities (add lines 7 - 10)	\$ 4.17	\$ 0.00	\$ 4.17
12. Fund balance (amount from Line 16 on Statement A)	32935.75	0	32935.75
13. Other			\$ 0.00
14. Total Liabilities and Fund Balance (add lines 11 - 13)	\$ 32,939.92	\$ 0.00	\$ 32,939.92

Statement C**Schedule of Compensation, Benefits and Other Payments to Entity Head**

Agency Head Name, Title: VICTORIA DAIGLE, DRUG COURT ADMINISTRATOR

Purpose	Dollar Amount
1. Salary	\$ 0.00
2. Benefits-insurance	\$ 0.00
3. Benefits-retirement	\$ 0.00
4. Benefits-other (describe)	\$ 0.00
6. Benefits-other (describe)	\$ 0.00
7. Car allowance	\$ 0.00
8. Vehicle provided by government (if reported on your W-2)	\$ 0.00
9. Per diem	\$ 0.00
10. Reimbursements	\$ 0.00
11. Travel	\$ 0.00
12. Registration fees	\$ 0.00
13. Conference travel	\$ 0.00
14. Housing	\$ 0.00
15. Unvouchered expenses (example: travel advances, etc.)	\$ 0.00
16. Special meals	\$ 0.00
17. Other	\$ 0.00
18. TOTAL (enter total of line 1-17)	\$ 0.00

☒ Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule only those payments to the agency head that are derived from the public funds.)