

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

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

FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

YOUTH SERVICE BUREAU OF ST. TAMMANY

TABLE OF CONTENTS JUNE 30, 2020 AND 2019

	<u>Page #</u>
INDEPENDENT AUDITOR’S REPORT	1-2
FINANCIAL STATEMENTS	
Statements of Financial Position	3
Statements of Activities	4-5
Statements of Functional Expenses	6-7
Statements of Cash Flows	8
Notes to the Financial Statements	9-17
GOVERNMENT AUDITING STANDARDS COMPLIANCE REPORTS	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government</i> <i>Auditing Standards</i>	18-19
SCHEDULES OF FINDING AND QUESTIONED COSTS	
Schedule of Findings and Questioned Costs	20
Schedule of Prior Audit Findings	21
SUPPLEMENTARY INFORMATION	
Statement of Functional Expenses – United Way Purposes for St. Tammany Parish	22
Statement of Functional Expenses – United Way Purposes for Washington Parish	23
Schedule of Compensation and Benefits for FINSAP Funds-Required by Grantor	24
Schedule of Compensation, Benefits and Other Payments to Chief Executive Officer	25
Schedule of CASA Assistance Program Federal TANF Revenue and Expenditure Activity	26
LOUISIANA ATTESTATION QUESTIONNAIRE	27-28



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Youth Service Bureau of St. Tammany (a Louisiana nonprofit Organization), which comprise the statements of financial position as of June 30, 2020 and 2019 and the related statements of activities, functional expenses, cash flows and changes in net assets for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Youth Service Bureau of St. Tammany as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Statements of Functional Expenses – St. Tammany Parish, Statements 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 22-26 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 November 10, 2020, 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 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 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's internal control over financial reporting and compliance.

Bernard & Franks

Metairie, Louisiana
November 10, 2020

YOUTH SERVICE BUREAU OF ST. TAMMANY

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2020 AND 2019**

ASSETS

	2020	2019
CURRENT ASSETS		
Cash and cash equivalents	\$ 364,851	\$ 295,497
Receivables-grants and contributions	100,099	127,909
Unconditional promises to give-United Way	85,860	87,809
Prepaid expenses	61,867	51,115
Due from employees	2,925	-
Total current assets	<u>\$ 615,602</u>	<u>\$ 562,330</u>
 PROPERTY AND EQUIPMENT		
Land and buildings	\$ 919,946	\$ 919,946
Furniture and equipment	75,645	61,339
Building improvements	1,099,410	1,067,635
Less accumulated depreciation and amortization	(693,655)	(639,068)
Total property and equipment	<u>\$ 1,401,346</u>	<u>\$ 1,409,852</u>
 Total Assets	<u><u>\$ 2,016,948</u></u>	<u><u>\$ 1,972,182</u></u>
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 1,200	\$ 1,769
Deferred revenue	3,788	-
Accumulated employee leave payable	45,662	46,404
Payroll liabilities	448	1,178
Paycheck protection program loan	261,100	-
Total Current Liabilities	<u>\$ 312,198</u>	<u>\$ 49,351</u>
 NET ASSETS		
Without donor restrictions		
Undesignated	\$ 1,618,890	\$ 1,835,022
Designated	-	-
With donor restrictions	85,860	87,809
Total Net Assets	<u>\$ 1,704,750</u>	<u>\$ 1,922,831</u>
 Total Liabilities and Net Assets	<u><u>\$ 2,016,948</u></u>	<u><u>\$ 1,972,182</u></u>

See Notes to Financial Statements

YOUTH SERVICE BUREAU OF ST. TAMMANY

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES, GAINS AND OTHER SUPPORT			
Government grants and contracts	\$ 1,043,703	\$ -	\$ 1,043,703
Program service fees	54,788	-	54,788
Contributions	59,231	-	59,231
United Way Allocation	-	80,000	80,000
United Way Designations	-	5,860	5,860
Fundraising events	231,745	-	231,745
Interest income	264	-	264
Gain on endowment	39	-	39
Board generated revenue	14,290	-	14,290
Other income	29,497	-	29,497
Net assets released from restrictions:			
Expiration of time restriction	87,809	(87,809)	-
	<u>\$ 1,521,366</u>	<u>\$ (1,949)</u>	<u>\$ 1,519,417</u>
EXPENSES			
Program services	\$ 1,374,183	\$ -	\$ 1,374,183
Supporting services			
General and administrative	306,902	-	306,902
Fund-raising	56,413	-	56,413
	<u>\$ 1,737,498</u>	<u>\$ -</u>	<u>\$ 1,737,498</u>
Change in net assets	\$ (216,132)	\$ (1,949)	\$ (218,081)
Net Assets at Beginning of Year	<u>1,835,022</u>	<u>87,809</u>	<u>1,922,831</u>
Net Assets at End of year	<u>\$ 1,618,890</u>	<u>\$ 85,860</u>	<u>\$ 1,704,750</u>

See Notes to Financial Statements

YOUTH SERVICE BUREAU OF ST. TAMMANY

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

	Without Donor Restrictions	With Donor Restrictions	Total
	<u> </u>	<u> </u>	<u> </u>
REVENUES, GAINS AND OTHER SUPPORT			
Government grants and contracts	\$ 985,289	\$ -	\$ 985,289
Program service fees	61,894	-	61,894
Contributions	182,235	-	182,235
United Way Allocation	-	80,000	80,000
United Way Designations	-	7,809	7,809
Fundraising events	277,035	-	277,035
Interest income	536	-	536
Gain on endowment	113	-	113
Board generated revenue	7,356	-	7,356
Other income	87,516	-	87,516
Net assets released from restrictions:			
Expiration of time restriction	83,354	(83,354)	-
	<u> </u>	<u> </u>	<u> </u>
Total revenues, gains and other support	\$ 1,685,328	\$ 4,455	\$ 1,689,783
	<u> </u>	<u> </u>	<u> </u>
EXPENSES			
Program services	\$ 1,301,209	\$ -	\$ 1,301,209
Supporting services			
General and administrative	312,175	-	312,175
Fund-raising	73,289	-	73,289
	<u> </u>	<u> </u>	<u> </u>
Total expenses	\$ 1,686,673	\$ -	\$ 1,686,673
	<u> </u>	<u> </u>	<u> </u>
Change in net assets	\$ (1,345)	\$ 4,455	\$ 3,110
Net Assets at Beginning of Year	1,836,367	83,354	1,919,721
	<u> </u>	<u> </u>	<u> </u>
Net Assets at End of year	\$ 1,835,022	\$ 87,809	\$ 1,922,831
	<u> </u>	<u> </u>	<u> </u>

See Notes to Financial Statements

YOUTH SERVICE BUREAU OF ST. TAMMANY

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	Program Services		
	CASA	Crossroads	FINS
Compensation and related expenses			
Compensation	\$ 316,463	\$ 144,232	\$ 177,054
Employee Benefits			
Health	25,395	27,305	32,033
Other	2,295	1,315	1,585
Workers' compensation	5,229	2,269	2,863
Payroll taxes	23,425	9,422	12,004
	<u>\$ 372,807</u>	<u>\$ 184,543</u>	<u>\$ 225,539</u>
Travel	\$ 8,217	\$ 78	\$ 1,512
Insurance			
Directors and officers	606	314	360
Community service workers	846	86	99
Occupancy	14,137	7,048	8,622
Equipment rental and service	1,227	637	729
Occupancy			
Building maintenance and repairs	13,349	6,926	7,929
Rent	4,400	-	4,400
Utilities	6,116	3,173	3,633
Special events			
Chef Soiree and Other events	-	-	-
Professional fees	9,869	3,586	4,147
Dues, subscriptions, publications and ads	3,034	293	459
Drug screens and lab fees	-	360	84
Postage and delivery	887	193	358
Printing and production	217	-	-
Supplies	24,402	2,046	3,022
Telephone	9,431	4,893	5,602
Depreciation and amortization	18,841	6,822	8,732
Miscellaneous	-	-	-
Slidell rental expenses	-	-	-
Covington flood expenses	-	-	-
	<u>\$ 488,386</u>	<u>\$ 220,998</u>	<u>\$ 275,227</u>

Program Services			Supporting Services		
Options	TASC	Total	General and Administrative	Fundraising	Total
\$ 106,877	\$ 144,991	\$ 889,617	\$ 215,472	\$ 20,830	\$ 1,125,919
2,162	30,465	117,360	33,518	3,587	154,465
581	1,270	7,046	2,496	-	9,542
1,534	2,366	14,261	5,276	-	19,537
7,703	9,465	62,019	17,685	1,704	81,408
<u>\$ 118,857</u>	<u>\$ 188,557</u>	<u>\$ 1,090,303</u>	<u>\$ 274,447</u>	<u>\$ 26,121</u>	<u>\$ 1,390,871</u>
\$ -	\$ 905	\$ 10,712	\$ 1,591	\$ -	\$ 12,303
201	342	1,823	-	-	1,823
55	64	1,150	-	-	1,150
4,494	8,213	42,514	-	-	42,514
406	692	3,691	-	-	3,691
4,416	7,528	40,148	-	-	40,148
-	4,400	13,200	-	-	13,200
2,023	3,449	18,394	-	-	18,394
-	-	-	-	30,292	30,292
8,378	4,614	30,594	1,526	-	32,120
227	389	4,402	1,722	-	6,124
2,563	-	3,007	-	-	3,007
-	330	1,768	86	-	1,854
-	-	217	211	-	428
4,456	3,842	37,768	7,141	-	44,909
3,120	5,318	28,364	-	-	28,364
4,912	6,821	46,128	8,459	-	54,587
-	-	-	4,024	-	4,024
-	-	-	7,695	-	7,695
-	-	-	-	-	-
<u>\$ 154,108</u>	<u>\$ 235,464</u>	<u>\$ 1,374,183</u>	<u>\$ 306,902</u>	<u>\$ 56,413</u>	<u>\$ 1,737,498</u>

YOUTH SERVICE BUREAU OF ST. TAMMANY

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019**

	Program Services		
	CASA	Crossroads	FINS
Compensation and related expenses			
Compensation	\$ 305,757	\$ 146,397	\$ 175,758
Employee Benefits			
Health	22,417	20,452	25,855
Other	2,319	1,420	1,414
Workers' compensation	5,110	2,386	2,889
Payroll taxes	22,898	10,498	12,654
	<u>\$ 358,501</u>	<u>\$ 181,153</u>	<u>\$ 218,570</u>
Travel	\$ 14,490	\$ 739	\$ 1,819
Insurance			
Directors and officers	606	314	360
Community service workers	620	-	-
Occupancy	15,175	7,598	9,293
Equipment rental and service	1,138	590	676
Occupancy			
Building maintenance and repairs	13,402	6,953	7,960
Rent	4,400	-	4,400
Utilities	6,168	3,200	3,663
Special events			
Chef Soiree and Other events	-	-	-
Professional fees	8,663	3,046	2,997
Dues, subscriptions, publications and ads	2,557	126	244
Drug screens and lab fees		497	85
Postage and delivery	1,457	365	315
Printing and production	468	299	598
Supplies	13,484	3,901	3,590
Telephone	7,080	3,673	4,206
Depreciation and amortization	17,686	6,404	8,196
Miscellaneous	-	-	-
Slidell rental expenses	-	-	-
Covington flood expenses	-	-	-
	<u>\$ 465,895</u>	<u>\$ 218,858</u>	<u>\$ 266,972</u>

Program Services			Supporting Services		
Options	TASC	Total	General and Administrative	Fundraising	Total
\$ 68,032	\$ 147,613	\$ 843,557	\$ 220,874	\$ 29,755	\$ 1,094,186
2,569	35,266	106,559	31,796	-	138,355
398	1,399	6,950	2,325	-	9,275
1,109	2,424	13,918	4,828	-	18,746
5,275	9,761	61,086	16,950	2,640	80,676
<u>\$ 77,383</u>	<u>\$ 196,463</u>	<u>\$ 1,032,070</u>	<u>\$ 276,773</u>	<u>\$ 32,395</u>	<u>\$ 1,341,238</u>
\$ 610	\$ 774	\$ 18,432	\$ 908	\$ -	\$ 19,340
201	342	1,823	-	-	1,823
-	-	620	-	-	620
4,845	8,789	45,700	-	-	45,700
376	642	3,422	-	-	3,422
4,434	7,557	40,306	-	-	40,306
	4,400	13,200	-	-	13,200
2,040	3,478	18,549	-	-	18,549
-	-	-	-	40,894	40,894
5,919	2,715	23,340	869	-	24,209
80	137	3,144	1,935	-	5,079
2,109		2,691	-	-	2,691
155	475	2,767	404	-	3,171
299	598	2,262	448	-	2,710
3,407	3,907	28,289	2,290	-	30,579
2,342	3,993	21,294	-	-	21,294
4,611	6,403	43,300	7,940	-	51,240
-	-	-	2,317	-	2,317
-	-	-	4,980	-	4,980
-	-	-	13,311	-	13,311
<u>\$ 108,811</u>	<u>\$ 240,673</u>	<u>\$ 1,301,209</u>	<u>\$ 312,175</u>	<u>\$ 73,289</u>	<u>\$ 1,686,673</u>

YOUTH SERVICE BUREAU OF ST. TAMMANY

**STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (218,081)	\$ 3,110
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	54,587	51,240
Correction of building improvements	-	32,995
(Increase) decrease in operating assets:		
Unconditional promises to give	1,949	(4,455)
Receivables-grants and contributions	27,810	15,761
Prepaid expenses	(10,752)	9,753
Due from employees	(2,925)	-
Increase (decrease) in operating liabilities:		
Accounts payable	(569)	(38,270)
Deferred revenue	3,788	(1,203)
Accumulated employee leave payable	(742)	(6,801)
Payroll liabilities	(730)	1,001
Net cash used in operating activities	<u>\$ (145,665)</u>	<u>\$ 63,131</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	<u>\$ (46,081)</u>	<u>\$ (12,508)</u>
Decrease in cash from investing activities	<u>\$ (46,081)</u>	<u>\$ (12,508)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase (decrease) in paycheck protection program loan	<u>\$ 261,100</u>	<u>\$ -</u>
Increase in cash from financing activities	<u>\$ 261,100</u>	<u>\$ -</u>
Net increase (decrease) in cash and cash equivalents	\$ 69,354	\$ 50,623
Beginning cash and cash equivalents	<u>295,497</u>	<u>244,874</u>
Ending cash and cash equivalents	<u>\$ 364,851</u>	<u>\$ 295,497</u>

See Notes to Financial Statements

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Bureau

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). 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 2019-2020, 267 children were served by 131 CASA volunteers through Youth Service Bureau, and 14 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 451 clients assisted during the 2019-2020 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 205 clients assisted through FINS during the 2019-2020 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 244 clients during the 2019-2020 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 5th grade. Truancy intervention was provided for 605 students during fiscal year 2019-2020.

YOUTH SERVICE BUREAU OF ST. TAMMANY

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

The accompanying financial statements are presented in conformity with accounting principles generally accepted in the United States on the accrual basis of accounting in accordance with generally accepted accounting principles and, accordingly, reflect all significant receivables, payables, and other assets and liabilities.

Financial Statement Presentation

The Organization follows the financial statement presentation recommended by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) topic 958, Not-for-Profit Entities. The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

The governing board has not designated, from net assets without donor restrictions, net assets for an operating reserve and a board-designated endowment. Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, such as those that the donor stipulates that resources be maintained in perpetuity.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Presentation (continued)

The Organization's unspent contributions are reported in net assets with donor contributions if the donor has limited their use, as are promised contributions that are not yet due. Contributions of property and equipment or cash restricted earmarked to acquire property and equipment are reported as net assets with donor restrictions if the donor has restricted the use of the property or equipment to a particular program. These restrictions expire when the assets are placed in service. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. As of June 30, 2020 and 2019, the Organization has not received any contributions with donor-imposed restrictions that would result in donor restricted net assets.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. In addition, the Bureau qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2). The Bureau believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. The Bureau did not have any unrelated business income for the years ended June 30, 2020 and 2019.

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, unless the investments are held for meeting restrictions for purchase of property and equipment, payment of long-term debt, or endowment.

The Bureau had restricted cash of \$135,894 and \$0 included in cash and cash equivalents for the years ended June 30, 2020 and 2019, respectively. The restricted cash is the unused portion of the loan proceeds from the Paycheck Protection Program and will be used for allowable expenditures in accordance with the loan restrictions.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation

Property, furniture, equipment and leasehold improvements are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, approximately five to seven years for furniture and equipment and forty years for real property and leasehold improvements. Donations of property and equipment are recorded at the estimated fair market value on the date of donation. These assets are recorded as unrestricted net assets unless the donor imposes a restriction.

Receivables

The receivables are stated at the amount management expects to collect from outstanding balances. The financial statements do not include an estimate for allowance for doubtful accounts. Management believes that all receivables are collectible.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Bureau that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in without donor restriction net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases to the with donor restriction net assets depending on the nature of the restrictions. When a restriction expires, with donor restricted net assets are reclassified to without donor restricted net assets. The Bureau uses the allowance method to determine uncollectible promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made. There was no allowance for the years ended June 30, 2020 and 2019.

Employee Vacation Benefits

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

Deferred Revenue

The Bureau is the recipient of grants that require expenditure for specified activities before the Bureau is reimbursed by the grantor for the costs incurred. Documentation showing actual costs expended is included when submitting a monthly or quarterly report for reimbursement. Certain grantors pay in advance of incurring the specified costs; in those cases, the amount received in excess of amounts spent on reimbursable costs is reported as deferred revenue.

YOUTH SERVICE BUREAU OF ST. TAMMANY

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Concentrations

The Bureau's primary support is grants received from federal, state and local government agencies, which make up \$1,043,703 or 69% and \$985,289 or 58% of total revenue for the years ended June 30, 2020 and 2019, respectively. Fundraising events make up \$231,745 or 15% and \$277,035 or 16% of total revenue and the United Way is responsible for \$85,860 and \$87,809 or 5% of the support for the years ended June 30, 2020 and 2019, respectively. The remaining revenue is obtained through contributions, program service fees, board generated revenue and other income.

Functional Allocation of Expenses

The costs of providing program services and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on use rates estimated by management.

Pending Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which requires that lessees to recognize right-of-use assets and lease liabilities for all leases with terms longer than 12 months. The ASU is effective for the Organization for the year ending December 15, 2020. The adoption of this standard is expected to result in the Organization's recognizing right-of-use assets and lease liabilities for some leases currently accounted for as operating leases under the legacy lease accounting guidance. Management is evaluating the impact of this standard on the Organization's financial statements.

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU amends the existing accounting standards for revenue recognition, requiring an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The updated standard will replace most existing revenue recognition guidance in U.S. GAAP when it becomes effective and permits the use of either a full retrospective or retrospective with cumulative effect transition method. The ASU is effective for the Organization for the year ending December 15, 2020.

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, 2020 and 2019.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

NOTE 3. UNCONDITIONAL PROMISE TO GIVE

At June 30, 2020 and 2019, the Youth Service Bureau of St. Tammany entered into an agreement with United Way in which United Way promised to give funds to be used as follows:

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Operations	<u>\$ 85,860</u>	<u>\$ 87,809</u>

The unconditional promise to give is receivable in one year or less. The receivable is deemed to be fully collectible by management, therefore no allowance for uncollectible amounts is considered necessary at year end.

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

	<u>2020</u>	<u>2019</u>
Land	\$ 101,000	\$ 101,000
Buildings	818,946	818,946
Building improvements	1,099,410	1,067,635
Furniture and equipment	<u>75,645</u>	<u>61,339</u>
	\$ 2,095,001	\$ 2,048,920
Less accumulated depreciation	<u>(693,655)</u>	<u>(639,068)</u>
Total	<u>\$ 1,401,346</u>	<u>\$ 1,409,852</u>

For the years ended June 30, 2020 and 2019, depreciation expense was \$54,587 and \$51,240, respectively.

NOTE 5. DEFERRED REVENUE

The Organization had unearned grant revenue of \$3,788 and \$0, for the years ended June 30, 2020 and 2019, respectively.

NOTE 6. LINE OF CREDIT

The Bureau has a \$350,000 line of credit bearing interest at a rate of 4.50%, and is secured by a collateral real estate mortgage. As of June 30, 2020 and 2019, \$350,000 was available. There was no interest expense for the years ended June 30, 2020 and 2019.

YOUTH SERVICE BUREAU OF ST. TAMMANY

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 7. 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 \$45,662 and \$46,404 for the years ended June 30, 2020 and 2019.

NOTE 8. PAYCHECK PROTECTION PROGRAM (LOAN)

On April 30, 2020, the Organization received loan proceeds in the amount of \$261,100 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 loans and associated accrued interest are forgivable after twenty-four weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty-four week period.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first ten months. The Organization intends to use the proceeds for purposes consistent with the PPP forgiveness requirements. At June 30, 2020, if the loan was to be paid in accordance with the terms of the note, then monthly payments of \$14,617 including interest would begin on September 30, 2021 and be paid through April 28, 2023. The loan balance would increase \$3,730 for accrued interest. Principle payments of \$130,006 and \$131,094 would be paid for the years ended June 30, 2022 and 2023, respectively.

NOTE 9. NET ASSETS WITH RESTRICTIONS

At June 30, 2020 and 2019 the Bureau had \$85,860 and \$87,809 in net assets with restrictions. The United Way funds are restricted for use in various programs in the subsequent year and are comprised of the following:

	2020	2019
United Way allocation	\$ 80,000	\$ 80,000
United Way designation	5,860	7,809
Total	<u>\$ 85,860</u>	<u>\$ 87,809</u>

YOUTH SERVICE BUREAU OF ST. TAMMANY

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 10. 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 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, 2020 and 2019.

NOTE 11. 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, 2020 and 2019 was \$13,201.

The Bureau leases a portion of its Slidell office space to a tenant under a noncancelable operating lease with a term of two years beginning on August 1, 2018 and ending on August 31, 2020. The first month of rent is free. The tenant is also responsible for an additional agreed upon amount for utilities phone and internet. The following is a schedule of future minimum rental under the lease at June 30, 2020:

2021	\$	<u>2,400</u>
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NOTE 12. NET ASSETS - BOARD DESIGNATED

The Board of Directors has established a goal of maintaining a “prudent reserve” of approximately three months expenditures in a board designated cash account. At June 30, 2020 and 2019 no net assets have been designated for this purpose by the Board.

NOTE 13. 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, 2020 and 2019:

Cash	\$ 364,851
Accounts receivable	100,099
Unconditional promise to give	<u>85,860</u>
	<u>\$ 550,810</u>

YOUTH SERVICE BUREAU OF ST. TAMMANY

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 13. LIQUIDITY AND AVAILABILITY OF RESOURCES (Continued)

Youth Service Bureau of St. Tammany, Inc. has \$550,810 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures consisting of substantially cash of \$364,851, accounts receivable of \$100,099, and unconditional promises to give of \$85,860. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position. 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 6, 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 14. SUBSEQUENT EVENTS- CORONAVIRUS PANDEMIC

Subsequent events were evaluated by the Bureau through November 10, 2020, which is the date the financial statements were available to be issued. In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S. have declared a state of emergency. It is anticipated that these impacts will continue for some time. There has been no immediate impact to the Bureau's operations. Future potential impacts may include disruptions or restrictions on our employees' ability to work or the taxpayers' ability to pay the expenditures. Changes to the operating environment may increase operating costs. The future effects of these issues are unknown.



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 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
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, 2020 and 2019, 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 November 10, 2020.

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) to determine the 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the Bureau'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 entity'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Youth Service Bureau of St. Tammany 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 determination of financial statement amounts. 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.



Metairie, Louisiana
November 10, 2020

YOUTH SERVICE BUREAU OF ST. TAMMANY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED JUNE 30, 2020 AND 2019

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.
2. No significant deficiencies or material weaknesses in internal control were disclosed during the audit of the financial statements were 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 Prepared 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 Prepared in accordance with *Government Auditing Standards*.
4. No management letter was issued for the years ended June 30, 2020 and 2019.
5. Youth Service Bureau of St. Tammany did not expend more than \$750,000 in federal awards during the years ended June 30, 2020 and 2019, and therefore, is exempt from the audit requirements under the *Uniform Guidance*.

FINDINGS-FINANCIAL STATEMENTS

There were no findings in the years ended June 30, 2020 and 2019.

FINDINGS-FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

This is not applicable to the Bureau for the years ended June 30, 2020 and 2019.

YOUTH SERVICE BUREAU OF ST. TAMMANY

**SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2020**

There were no prior year findings.

SUPPLEMENTARY INFORMATION

**YOUTH SERVICE BUREAU OF ST. TAMMANY
UNITED WAY PURPOSES FOR ST. TAMMANY PARISH
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	Program Services						Supporting Services		
	CASA	Crossroads	FINS	Options	TASC	Total	General and Administrative	Fundraising	Total
Compensation and related expenses									
Compensation	\$ 219,842	\$ 144,232	\$ 127,308	\$ 106,877	\$ 72,377	\$ 670,636	\$ 162,466	\$ 14,680	\$ 847,782
Employee Benefits									
Health	17,646	27,305	23,034	2,162	15,209	85,356	25,270	2,528	113,154
Other	1,590	1,315	1,137	581	631	5,254	1,881	-	7,135
Workers' compensation	3,635	2,269	2,057	1,534	1,182	10,677	3,977	-	14,654
Payroll taxes	16,642	9,422	8,631	7,703	4,725	47,123	13,333	1,201	61,657
	<u>\$ 259,355</u>	<u>\$ 184,543</u>	<u>\$ 162,167</u>	<u>\$ 118,857</u>	<u>\$ 94,124</u>	<u>\$ 819,046</u>	<u>\$ 206,927</u>	<u>\$ 18,409</u>	<u>\$ 1,044,382</u>
Travel	\$ 4,133	\$ 78	\$ 1,037	\$ -	\$ 302	\$ 5,550	\$ 1,200	\$ -	\$ 6,750
Insurance									
Directors and officers	421	314	259	201	171	1,366	-	-	1,366
Community service workers	588	86	71	55	32	832	-	-	832
Occupancy	9,825	7,048	6,199	4,494	4,106	31,672	-	-	31,672
Equipment rental and service	1,127	637	629	406	651	3,450	-	-	3,450
Occupancy									
Building maintenance and repairs	10,180	6,926	4,760	4,416	4,359	30,641	-	-	30,641
Rent	-	-	-	-	-	-	-	-	-
Utilities	4,895	3,173	2,412	2,023	2,228	14,731	-	-	14,731
Special events									
Chef Soiree and Other events	-	-	-	-	-	-	-	22,840	22,840
Professional fees	6,859	3,586	2,982	8,378	2,307	24,112	1,151	-	25,263
Dues, subscriptions, publications and ads	2,109	293	330	227	194	3,153	1,299	-	4,452
Drug screens and lab fees	-	360	42	2,563	-	2,965	-	-	2,965
Postage and delivery	617	193	258	-	165	1,233	65	-	1,298
Printing and production	151	-	-	-	-	151	159	-	310
Supplies	16,960	2,046	2,173	4,456	1,921	27,556	5,385	-	32,941
Telephone	5,649	4,893	1,820	3,120	1,536	17,018	-	-	17,018
Depreciation and amortization	12,817	6,822	6,287	4,912	4,093	34,931	8,459	-	43,390
Miscellaneous	-	-	-	-	-	-	4,024	-	4,024
Slidell Rental expenses	-	-	-	-	-	-	7,695	-	7,695
Covington flood expenses	-	-	-	-	-	-	-	-	-
	<u>\$ 335,686</u>	<u>\$ 220,998</u>	<u>\$ 191,426</u>	<u>\$ 154,108</u>	<u>\$ 116,189</u>	<u>\$ 1,018,407</u>	<u>\$ 236,364</u>	<u>\$ 41,249</u>	<u>\$ 1,296,020</u>

**YOUTH SERVICE BUREAU OF ST. TAMMANY
UNITED WAY PURPOSES FOR WASHINGTON PARISH**

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	Program Services					Supporting Services			
	CASA	Crossroads	FINS	Options	TASC	Total	General and Administrative	Fundraising	Total
Compensation and related expenses									
Compensation	\$ 96,621	\$ -	\$ 49,746	\$ -	\$ 72,614	\$ 218,981	\$ 53,006	\$ 6,150	\$ 278,137
Employee Benefits									
Health	7,749	-	8,999	-	15,256	32,004	8,248	1,059	41,311
Other	705	-	448	-	639	1,792	615	-	2,407
Workers' compensation	1,594	-	806	-	1,184	3,584	1,299	-	4,883
Payroll taxes	6,783	-	3,373	-	4,740	14,896	4,352	503	19,751
	<u>\$ 113,452</u>	<u>\$ -</u>	<u>\$ 63,372</u>	<u>\$ -</u>	<u>\$ 94,433</u>	<u>\$ 271,257</u>	<u>\$ 67,520</u>	<u>\$ 7,712</u>	<u>\$ 346,489</u>
Travel	\$ 4,084	\$ -	\$ 475	\$ -	\$ 603	\$ 5,162	\$ 391	\$ -	\$ 5,553
Insurance									
Directors and officers	185	-	101	-	171	457	-	-	457
Community service workers	258	-	28	-	32	318	-	-	318
Occupancy	4,312	-	2,423	-	4,107	10,842	-	-	10,842
Equipment rental and service	100	-	100	-	41	241	-	-	241
Occupancy									
Building maintenance and repairs	3,169	-	3,169	-	3,169	9,507	-	-	9,507
Rent	4,400	-	4,400	-	4,400	13,200	-	-	13,200
Utilities	1,221	-	1,221	-	1,221	3,663	-	-	3,663
Special events									
Chef Soiree and Other events	-	-	-	-	-	-	-	7,452	7,452
Professional fees	3,010	-	1,165	-	2,307	6,482	375	-	6,857
Dues, subscriptions, publications and ads	925	-	129	-	195	1,249	423	-	1,672
Drug screens and lab fees	-	-	42	-	-	42	-	-	42
Postage and delivery	270	-	100	-	165	535	21	-	556
Printing and production	66	-	-	-	-	66	52	-	118
Supplies	7,442	-	849	-	1,921	10,212	1,756	-	11,968
Telephone	3,782	-	3,782	-	3,782	11,346	-	-	11,346
Depreciation and amortization	6,024	-	2,445	-	2,728	11,197	-	-	11,197
Miscellaneous	-	-	-	-	-	-	-	-	-
	<u>\$ 152,700</u>	<u>\$ -</u>	<u>\$ 83,801</u>	<u>\$ -</u>	<u>\$ 119,275</u>	<u>\$ 355,776</u>	<u>\$ 70,538</u>	<u>\$ 15,164</u>	<u>\$ 441,478</u>

YOUTH SERVICE BUREAU OF ST. TAMMANY

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

JUNE 30, 2020

Compensation and benefits	
Case managers	\$ 32,300
Program assistant	9,350
Benefits	<u>7,450</u>
Total compensation and benefits	\$ 49,100
Rent	3,666
Insurance	<u>8,806</u>
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, 2020**

<u>Agency Head Name:</u>	<u>Mary Slazer</u>
Salary	\$ 80,533
Benefits-Insurance, health	6,385
Benefits-Insurance, life	668
	<u>\$ 87,586</u>

YOUTH SERVICE BUREAU OF ST. TAMMANY

SCHEDULE OF CASA ASSISTANCE PROGRAM FEDERAL TANF
REVENUE AND EXPENDITURE ACTIVITY

JUNE 30, 2020

REVENUE

Federal TANF	\$ 248,313
State CASA AP	121,340
Travel, Optima	-
Total revenue	<u>\$ 369,653</u>

EXPENSES

Salaries	\$ 250,066
Payroll taxes and benefits	46,884
Insurance, liability	15,714
Office supplies	17,352
Travel	6,498
Communication	9,428
Utilities	6,109
Rent	4,400
Conferences	897
Audit	3,658
Software and computer backups	3,642
Professional background checks and dues	1,871
Volunteer recruitment and training	1,041
Postage	649
Copier	1,227
Optima training	-
Printing	217
Total expenses	<u>\$ 369,653</u>
Total	<u><u>\$ -</u></u>

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

_____ (Date Transmitted)

_____ Bernard & Franks, A Corporation of CPA's _____ (CPA Firm Name)
_____ 414 Veterans Blvd., Suite 313 _____ (CPA Firm Address)
_____ Metairie, LA 70002 _____ (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2020 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication “Open Meeting FAQs,” available on the Legislative Auditor’s website to determine whether a non-profit agency is subject to the open meetings law.**

Yes No Not applicable

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes No

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No

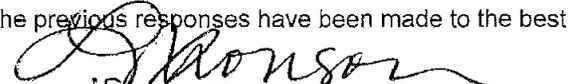
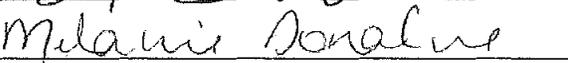
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No

The previous responses have been made to the best of our belief and knowledge.

	Secretary	<u>10.20.20</u>	Date
	Treasurer		Date
	President	<u>9/17/2020</u>	Date