

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

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

**FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**TABLE OF CONTENTS  
JUNE 30, 2019 AND 2018**

|                                                                                                                                                                                                                   | <u>Page #</u> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| <b>INDEPENDENT AUDITOR'S REPORT</b>                                                                                                                                                                               | 1-2           |
| <b>FINANCIAL STATEMENTS</b>                                                                                                                                                                                       |               |
| 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          |
| <br>                                                                                                                                                                                                              |               |
| <b>GOVERNMENT AUDITING STANDARDS COMPLIANCE REPORTS</b>                                                                                                                                                           |               |
| Report on Internal Control over Financial Reporting and on<br>Compliance and Other Matters Based on an Audit of Financial<br>Statements Performed in Accordance with <i>Government<br/>    Auditing Standards</i> | 18-19         |
| <br>                                                                                                                                                                                                              |               |
| <b>SCHEDULES OF FINDING AND QUESTIONED COSTS</b>                                                                                                                                                                  |               |
| Schedule of Findings and Questioned Costs                                                                                                                                                                         | 20            |
| Schedule of Prior Audit Findings                                                                                                                                                                                  | 21            |
| <br>                                                                                                                                                                                                              |               |
| <b>SUPPLEMENTARY INFORMATION</b>                                                                                                                                                                                  |               |
| 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<br>Chief Executive Officer                                                                                                                               | 25            |
| Schedule of CASA Assistance Program Federal TANF Revenue and<br>Expenditure Activity                                                                                                                              | 26            |
| <br>                                                                                                                                                                                                              |               |
| <b>LOUISIANA ATTESTATION QUESTIONNAIRE</b>                                                                                                                                                                        | 27-28         |



## INDEPENDENT AUDITORS' 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, 2019 and 2018 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 bureau'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 bureau'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, 2019 and 2018, 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.

### **Emphasis of a Matter**

As discussed in Note 14 to the financial statements, the Organization implemented the Accounting Standards Update 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not for-Profit Entities*. Our opinion is not modified with respect to this matter.

### ***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 FINSAP Funds, 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 8, 2019, on our consideration of Youth Service Bureau'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 8, 2019

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENT OF FINANCIAL POSITION**

**JUNE 30, 2019 AND 2018**

**ASSETS**

|                                                | <u>2019</u>                | <u>2018</u>                |
|------------------------------------------------|----------------------------|----------------------------|
| <b>CURRENT ASSETS</b>                          |                            |                            |
| Cash and cash equivalents                      | \$ 295,497                 | \$ 244,874                 |
| Receivables-grants and contributions           | 127,909                    | 143,670                    |
| Unconditional promises to give-United Way      | 87,809                     | 83,354                     |
| Prepaid expenses                               | <u>51,115</u>              | <u>60,868</u>              |
| Total current assets                           | <u>\$ 562,330</u>          | <u>\$ 532,766</u>          |
| <b>PROPERTY AND EQUIPMENT</b>                  |                            |                            |
| Land and buildings                             | \$ 919,946                 | \$ 919,946                 |
| Furniture and equipment                        | 61,339                     | 61,339                     |
| Building improvements                          | 1,067,635                  | 1,090,166                  |
| Less accumulated depreciation and amortization | <u>(639,068)</u>           | <u>(589,872)</u>           |
| Total property and equipment                   | <u>\$ 1,409,852</u>        | <u>\$ 1,481,579</u>        |
| <br>                                           |                            |                            |
| Total Assets                                   | <u><u>\$ 1,972,182</u></u> | <u><u>\$ 2,014,345</u></u> |

**LIABILITIES AND NET ASSETS**

|                                    |                            |                            |
|------------------------------------|----------------------------|----------------------------|
| <b>CURRENT LIABILITIES</b>         |                            |                            |
| Accounts payable                   | \$ 1,769                   | \$ 40,039                  |
| Deferred revenue                   | -                          | 1,203                      |
| Accumulated employee leave payable | 46,404                     | 53,205                     |
| Payroll liabilities                | <u>1,178</u>               | <u>177</u>                 |
| Total Current Liabilities          | <u>\$ 49,351</u>           | <u>\$ 94,624</u>           |
| <b>NET ASSETS</b>                  |                            |                            |
| Without donor restrictions         |                            |                            |
| Undesignated                       | \$ 1,835,022               | \$ 1,836,367               |
| Designated                         | -                          | -                          |
| With donor restrictions            | <u>87,809</u>              | <u>83,354</u>              |
| Total Net Assets                   | <u>\$ 1,922,831</u>        | <u>\$ 1,919,721</u>        |
| <br>                               |                            |                            |
| Total Liabilities and Net Assets   | <u><u>\$ 1,972,182</u></u> | <u><u>\$ 2,014,345</u></u> |

See Notes to Financial Statements

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

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

|                                          | <u>Without Donor<br/>Restrictions</u> | <u>With Donor<br/>Restrictions</u> | <u>Total</u>               |
|------------------------------------------|---------------------------------------|------------------------------------|----------------------------|
| <b>REVENUES, GAINS AND OTHER SUPPORT</b> |                                       |                                    |                            |
| 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>\$ 1,685,328</u>                   | <u>\$ 4,455</u>                    | <u>\$ 1,689,783</u>        |
| <b>EXPENSES</b>                          |                                       |                                    |                            |
| Program services                         | \$ 1,301,209                          | \$ -                               | \$ 1,301,209               |
| Supporting services                      |                                       |                                    |                            |
| General and administrative               | 312,175                               | -                                  | 312,175                    |
| Fund-raising                             | 73,289                                | -                                  | 73,289                     |
|                                          | <u>\$ 1,686,673</u>                   | <u>\$ -</u>                        | <u>\$ 1,686,673</u>        |
| Change in net assets                     | \$ (1,345)                            | \$ 4,455                           | \$ 3,110                   |
| Net Assets at Beginning of Year          | <u>1,836,367</u>                      | <u>83,354</u>                      | <u>1,919,721</u>           |
| Net Assets at End of year                | <u><u>\$ 1,835,022</u></u>            | <u><u>\$ 87,809</u></u>            | <u><u>\$ 1,922,831</u></u> |

See Notes to Financial Statements

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018**

|                                          | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total               |
|------------------------------------------|-------------------------------|----------------------------|---------------------|
| <b>REVENUES, GAINS AND OTHER SUPPORT</b> |                               |                            |                     |
| Government grants and contracts          | \$ 1,017,495                  | \$ -                       | \$ 1,017,495        |
| Program service fees                     | 52,370                        | -                          | 52,370              |
| Contributions                            | 173,382                       | -                          | 173,382             |
| United Way Allocation                    | -                             | 75,000                     | 75,000              |
| United Way Designations                  | -                             | 8,354                      | 8,354               |
| Fundraising events                       | 279,977                       | -                          | 279,977             |
| Interest income                          | 223                           | -                          | 223                 |
| Gain on endowment                        | 506                           | -                          | 506                 |
| Board generated revenue                  | 30,718                        | -                          | 30,718              |
| Other income                             | 5,810                         | -                          | 5,810               |
| Net assets released from restrictions:   |                               |                            |                     |
| Expiration of time restriction           | 85,537                        | (85,537)                   | -                   |
|                                          | <u>\$ 1,646,018</u>           | <u>\$ (2,183)</u>          | <u>\$ 1,643,835</u> |
| <b>EXPENSES</b>                          |                               |                            |                     |
| Program services                         | \$ 1,384,236                  | \$ -                       | \$ 1,384,236        |
| Supporting services                      |                               |                            |                     |
| General and administrative               | 284,998                       | -                          | 284,998             |
| Fund-raising                             | 77,131                        | -                          | 77,131              |
|                                          | <u>\$ 1,746,365</u>           | <u>\$ -</u>                | <u>\$ 1,746,365</u> |
| <br>                                     |                               |                            |                     |
| Change in net assets                     | \$ (100,347)                  | \$ (2,183)                 | \$ (102,530)        |
| Net Assets at Beginning of Year          | <u>1,936,714</u>              | <u>85,537</u>              | <u>2,022,251</u>    |
| Net Assets at End of year                | <u>\$ 1,836,367</u>           | <u>\$ 83,354</u>           | <u>\$ 1,919,721</u> |

See Notes to Financial Statements

**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**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2018**

|                                           | <u>Program Services</u> |                   |                   |                   |
|-------------------------------------------|-------------------------|-------------------|-------------------|-------------------|
|                                           | <u>CASA</u>             | <u>Crossroads</u> | <u>FINS</u>       | <u>Options</u>    |
| Compensation and related expenses         |                         |                   |                   |                   |
| Compensation                              | \$ 311,378              | \$ 150,849        | \$ 166,985        | \$ 95,618         |
| Employee Benefits                         |                         |                   |                   |                   |
| Health                                    | 29,400                  | 21,135            | 26,693            | 8,229             |
| Other                                     | 2,285                   | 1,487             | 1,530             | 585               |
| Workers' compensation                     | 5,346                   | 2,473             | 2,659             | 1,535             |
| Payroll taxes                             | 22,950                  | 10,469            | 11,746            | 6,763             |
|                                           | <u>\$ 371,359</u>       | <u>\$ 186,413</u> | <u>\$ 209,613</u> | <u>\$ 112,730</u> |
| <br>                                      |                         |                   |                   |                   |
| Travel                                    | \$ 16,801               | \$ 6,516          | \$ 3,632          | \$ 2,414          |
| Insurance                                 |                         |                   |                   |                   |
| Directors and officers                    | 556                     | 296               | 337               | 296               |
| Community service workers                 | 531                     | 177               | 209               | 145               |
| Occupancy                                 | 13,500                  | 7,193             | 8,189             | 7,193             |
| Equipment rental and service              | 1,081                   | 576               | 655               | 576               |
| Occupancy                                 |                         |                   |                   |                   |
| Building maintenance and repairs          | 14,330                  | 7,238             | 8,240             | 7,238             |
| Rent                                      | 4,700                   | -                 | 4,700             | -                 |
| Utilities                                 | 9,414                   | 3,845             | 4,381             | 3,845             |
| Special events                            |                         |                   |                   |                   |
| Chef Soiree and Other events              | -                       | -                 | -                 | -                 |
| Professional fees                         | 8,180                   | 7,597             | 3,391             | 2,397             |
| Dues, subscriptions, publications and ads | 2,543                   | 132               | 250               | 1,297             |
| Drug screens and lab fees                 | -                       | 1,093             | 149               | 1,373             |
| Postage and delivery                      | 1,474                   | 249               | 435               | 131               |
| Printing and production                   | 3,412                   | 265               | 315               | 30                |
| Supplies                                  | 12,940                  | 3,837             | 7,876             | 1,759             |
| Telephone                                 | 7,613                   | 4,056             | 4,613             | 4,056             |
| Depreciation and amortization             | 17,112                  | 5,704             | 7,778             | 5,704             |
| Miscellaneous                             | -                       | -                 | -                 | -                 |
|                                           | <u>\$ 485,546</u>       | <u>\$ 235,187</u> | <u>\$ 264,763</u> | <u>\$ 151,184</u> |

| Program Services  |                     | Supporting Services           |                  |                     |
|-------------------|---------------------|-------------------------------|------------------|---------------------|
| TASC              | Total               | General and<br>Administrative | Fundraising      | Total               |
| \$ 146,646        | \$ 871,476          | \$ 200,011                    | \$ 24,613        | \$ 1,096,100        |
| 37,683            | 123,140             | 40,462                        | -                | 163,602             |
| 1,384             | 7,271               | 1,993                         | -                | 9,264               |
| 2,556             | 14,569              | 4,221                         | -                | 18,790              |
| 10,018            | 61,946              | 15,980                        | 1,892            | 79,818              |
| <u>\$ 198,287</u> | <u>\$ 1,078,402</u> | <u>\$ 262,667</u>             | <u>\$ 26,505</u> | <u>\$ 1,367,574</u> |
| <br>              |                     |                               |                  |                     |
| \$ 2,068          | \$ 31,431           | \$ 2,608                      | \$ -             | \$ 34,039           |
| 337               | 1,822               | -                             | -                | 1,822               |
| 306               | 1,368               | 242                           | -                | 1,610               |
| 8,189             | 44,264              | -                             | -                | 44,264              |
| 655               | 3,543               | -                             | -                | 3,543               |
| 8,240             | 45,286              | -                             | -                | 45,286              |
| 4,700             | 14,100              | -                             | -                | 14,100              |
| 4,377             | 25,862              | -                             | -                | 25,862              |
| -                 | -                   | -                             | 50,626           | 50,626              |
| 3,058             | 24,623              | 736                           | -                | 25,359              |
| 150               | 4,372               | 1,579                         | -                | 5,951               |
| -                 | 2,615               | -                             | -                | 2,615               |
| 549               | 2,838               | 234                           | -                | 3,072               |
| 263               | 4,285               | -                             | -                | 4,285               |
| 3,911             | 30,323              | 5,953                         | -                | 36,276              |
| 4,688             | 25,026              | -                             | -                | 25,026              |
| 7,778             | 44,076              | 7,778                         | -                | 51,854              |
| -                 | -                   | 3,201                         | -                | 3,201               |
| <u>\$ 247,556</u> | <u>\$ 1,384,236</u> | <u>\$ 284,998</u>             | <u>\$ 77,131</u> | <u>\$ 1,746,365</u> |

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**STATEMENTS OF CASH FLOWS  
YEARS ENDED JUNE 30, 2019 AND 2018**

|                                                                                             | <u>2019</u>        | <u>2018</u>         |
|---------------------------------------------------------------------------------------------|--------------------|---------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                 |                    |                     |
| Increase (decrease) in net assets                                                           | \$ 3,110           | \$ (102,530)        |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: |                    |                     |
| Depreciation and amortization                                                               | 51,240             | 51,854              |
| Unrealized and realized gain on investments                                                 | -                  | (641)               |
| Correction of building improvements                                                         | 32,995             | -                   |
| (Increase) decrease in operating assets:                                                    |                    |                     |
| Unconditional promises to give                                                              | (4,455)            | 2,183               |
| Receivables-grants and contributions                                                        | 15,761             | (34,169)            |
| Prepaid expenses                                                                            | 9,753              | 9,828               |
| Increase (decrease) in operating liabilities:                                               |                    |                     |
| Accounts payable                                                                            | (38,270)           | (37)                |
| Deferred revenue                                                                            | (1,203)            | (21,377)            |
| Accumulated employee leave payable                                                          | (6,801)            | (6,582)             |
| Payroll liabilities                                                                         | 1,001              | (1,034)             |
| Net cash used in operating activities                                                       | <u>\$ 63,131</u>   | <u>\$ (102,505)</u> |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                 |                    |                     |
| Increase (decrease) in restricted cash                                                      | \$ -               | \$ 2,698            |
| Purchases of property and equipment                                                         | (12,508)           | (18,159)            |
| Decrease in cash from investing activities                                                  | <u>\$ (12,508)</u> | <u>\$ (15,461)</u>  |
| Net increase (decrease) in cash and cash equivalents                                        | \$ 50,623          | \$ (117,966)        |
| Beginning cash and cash equivalents                                                         | <u>244,874</u>     | <u>362,840</u>      |
| Ending cash and cash equivalents                                                            | <u>\$ 295,497</u>  | <u>\$ 244,874</u>   |

See Notes to Financial Statements

**YOUTH SERVICE BUREAU OF ST. TAMMANY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**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 2018-2019, 279 children were served by 109 CASA volunteers through Youth Service Bureau, and 31 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 622 clients assisted during the 2018-2019 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 231 clients assisted through FINS during the 2018-2019 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 226 clients during the 2018-2019 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 536 students during fiscal year 2018-2019.

**YOUTH SERVICE BUREAU OF ST. TAMMANY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**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.

The Organization's unspent contributions are reported in net assets with donor contributions if the donor limited their use, as are promised contributions that are not yet due. Contributions of property and equipment or cash restricted to acquisition of

**YOUTH SERVICE BUREAU OF ST. TAMMANY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

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

Financial Statement Presentation (Continued)

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, 2019 and 2018, 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 a not-for-profit bureau that is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code and classified by the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

The Bureau identifies and evaluates uncertain tax positions, if any, and recognizes the impact of uncertain tax positions for which there is a less than more-likely-than-not probability of the positions for which there is a less than more-likely-than-not probability of the position being upheld when reviewed by the relevant taxing authority. Such positions are deemed to be unrecognized tax benefits and a corresponding liability is established on the statement of financial position. The Bureau did not recognize any unrelated on the statement of financial position. The Bureau's tax years subject to examination by the Internal Revenue Service generally remain open for three years from the date of filing.

Cash and Cash Equivalents

Cash consists of unrestricted balances which are available for general operating purposes. For the purpose of cash flows, the Bureau considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Restricted cash and cash equivalents are limited in use to payment of costs for building improvements.

**YOUTH SERVICE BUREAU OF ST. TAMMANY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**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 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, 2019 and 2018.

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

**YOUTH SERVICE BUREAU OF ST. TAMMANY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

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

Deferred Revenue (Continued)

costs; in those cases, the amount received in excess of amounts spent on reimbursable costs is reported as deferred revenue.

Concentrations

Approximately 64% of the Bureau's support is grants received from state and local government agencies. Fundraising events make up 19% of total revenue and the United Way is responsible for 6% of the support. The remaining revenue is obtained through contributions, program service fees and investment 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 periods beginning after 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.

**YOUTH SERVICE BUREAU OF ST. TAMMANY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**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, 2019 and 2018.

**NOTE 3. UNCONDITIONAL PROMISE TO GIVE**

At June 30, 2019 and 2018, 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, 2019</u> | <u>June 30, 2018</u> |
|------------|----------------------|----------------------|
| Operations | <u>\$ 87,809</u>     | <u>\$ 83,354</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>2019</u>         | <u>2018</u>         |
|-------------------------------|---------------------|---------------------|
| Land                          | \$ 101,000          | \$ 101,000          |
| Buildings                     | 818,946             | 818,946             |
| Building improvements         | 1,067,635           | 1,090,166           |
| Furniture and equipment       | <u>61,339</u>       | <u>61,339</u>       |
|                               | \$ 2,048,920        | \$ 2,071,451        |
| Less accumulated depreciation | <u>(639,068)</u>    | <u>(589,872)</u>    |
| Total                         | <u>\$ 1,409,852</u> | <u>\$ 1,481,579</u> |

For the years ended June 30, 2019 and 2018, depreciation expense was \$51,240 and \$51,854, respectively.

**NOTE 5. DEFFERED REVENUE**

The Organization had unearned grant revenue of \$0 and \$1,203, for the years ended June 30, 2019 and 2018, respectively.

**YOUTH SERVICE BUREAU OF ST. TAMMANY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**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, 2019 and 2018, \$350,000 was available. There was no interest expense for the years ended June 30, 2019 and 2018.

**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 \$46,404 and \$53,205 for the years ended June 30, 2019 and 2018.

**NOTE 8. NET ASSETS WITH RESTRICTIONS**

At June 30, 2019 and 2018 the Bureau had \$0 and \$83,354 in undesignated net assets. The United Way funds are restricted for use in various programs in the subsequent years and are comprised of the following:

|                        | 2019      | 2018      |
|------------------------|-----------|-----------|
| United Way allocation  | \$ 75,000 | \$ 75,000 |
| United Way designation | 12,809    | 8,354     |
| Total                  | \$ 87,809 | \$ 83,354 |

United Way funds are to be used in operations in the year following the unconditional promise.

**NOTE 9. RETIREMENT PLAN**

The Bureau has a 401(k) retirement plan covering all employees of the Bureau who have completed the service requirements. The plan allows employees to contribute the maximum amount allowed by the Internal 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, 2019 and 2018.

**YOUTH SERVICE BUREAU OF ST. TAMMANY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 10. OPERATING LEASES**

The Bureau leases its Franklinton office facilities under a lease that requires monthly payments of \$1,000 and utility payments of \$200 beginning on August 1, 2018 and ending on August 2020.

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, 2019 and 2018 was \$13,200 and \$14,100, respectively.

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, 2019:

|      |    |               |
|------|----|---------------|
| 2019 | \$ | 12,000        |
| 2020 |    | 14,400        |
| 2020 |    | 2,400         |
|      | \$ | <u>28,800</u> |

**NOTE 11. 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, 2019 and 2018 no net assets have been designated for this purpose by the Board.

**NOTE 12. 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 year ended June 30, 2019:

|                                |                  |
|--------------------------------|------------------|
| Cash                           | \$295,497        |
| Accounts receivable            | 127,909          |
| Unconditional promises to give | 87,809           |
|                                | <u>\$511,215</u> |

**YOUTH SERVICE BUREAU OF ST. TAMMANY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 12. LIQUIDITY AND AVAILABILITY OF RESOURCES (CONTINUED)**

Youth Service Bureau of St. Tammany, Inc. has \$511,215 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 \$295,497, accounts receivable of \$127,909, and unconditional promises to give of \$87,809. 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 10, 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 13. SUBSEQUENT EVENTS**

Management has evaluated subsequent events affecting the Bureau through November 8, 2019, which is the date the financial statements were available to be issued. All disclosures considered necessary are made in the financial statements.

**NOTE 14. IMPLEMENTATION OF NEW ACCOUNTING STANDARD**

In August 2016, the FASB issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not for-Profit Entities*, which simplifies and improves how a nonprofit organization classifies its net assets, as well as the information it presents in financial statements and notes about its liquidity, financial performance and cash flows. Among other changes, the ASU replaced the three current classes of net assets with two new classes, net assets with donor restrictions and net assets without donor restrictions, and expands disclosures about the nature and amount of any donor restrictions. Implementation did not result in any quantitative changes to the financial position, activities, cash flows or net assets.



**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 (a nonprofit Bureau), which comprise the statements of financial position as of June 30, 2019 and 2018, 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 8, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Youth Service Bureau'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 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 may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Youth Service Bureau'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 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.

*Bernard & Franks*

Metairie, Louisiana  
November 8, 2019

**YOUTH SERVICE BUREAU OF ST. TAMMANY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEARS ENDED JUNE 30, 2019 AND 2018**

**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of Youth Service Bureau of St. Tammany.
2. There were no significant deficiencies or material weaknesses reported.
3. No instances of noncompliance material to the financial statements of Youth Service Bureau of St. Tammany were disclosed during the audit.
4. No management letter was issued.
5. Youth Service Bureau of St. Tammany did not exceed over \$750,000 of federal awards for the years ended June 30, 2019 and 2018; therefore, Youth Service Bureau of St. Tammany was not subject to OMB Circular A-133.
6. The dollar threshold used to distinguish between Type A and Type B programs was not applicable for the years ended June 30, 2019 and 2018.
7. The qualification of low or high-risk auditee was not applicable to Youth Service Bureau of St. Tammany because the Bureau was not subject to OMB Circular A-133.

**FINDINGS-FINANCIAL STATEMENTS**

There were no findings in the years ended June 30, 2019 and 2018.

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

This is not applicable to the Bureau for the years ended June 30, 2019 and 2018.

**YOUTH SERVICE BUREAU OF ST. TAMMANY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2019**

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, 2019**

|                                           | Program Services  |                   |                   |                   |                   | Supporting Services |                            |                  |                     |
|-------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------------------|------------------|---------------------|
|                                           | CASA              | Crossroads        | FINS              | Options           | TASC              | Total               | General and Administrative | Fundraising      | Total               |
| Compensation and related expenses         |                   |                   |                   |                   |                   |                     |                            |                  |                     |
| Compensation                              | \$ 207,541        | \$ 146,397        | \$ 126,711        | \$ 68,032         | \$ 88,181         | \$ 636,862          | \$ 166,384                 | \$ 23,605        | \$ 826,851          |
| Employee Benefits                         |                   |                   |                   |                   |                   |                     |                            |                  |                     |
| Health                                    | 15,218            | 20,452            | 18,640            | 2,569             | 21,662            | 78,541              | 23,955                     | -                | 102,496             |
| Other                                     | 1,582             | 1,420             | 1,022             | 398               | 840               | 5,262               | 1,753                      | -                | 7,015               |
| Workers' compensation                     | 3,470             | 2,386             | 2,085             | 1,109             | 1,449             | 10,499              | 3,640                      | -                | 14,139              |
| Payroll taxes                             | 15,551            | 10,498            | 9,128             | 5,275             | 5,833             | 46,285              | 12,771                     | 2,168            | 61,224              |
|                                           | <u>\$ 243,362</u> | <u>\$ 181,153</u> | <u>\$ 157,586</u> | <u>\$ 77,383</u>  | <u>\$ 117,965</u> | <u>\$ 777,449</u>   | <u>\$ 208,503</u>          | <u>\$ 25,773</u> | <u>\$ 1,011,725</u> |
| Travel                                    | \$ 9,853          | \$ 739            | \$ 484            | \$ 610            | \$ 249            | \$ 11,935           | \$ 684                     | \$ -             | \$ 12,619           |
| Insurance                                 |                   |                   |                   |                   |                   |                     |                            |                  |                     |
| Directors and officers                    | 412               | 314               | 259               | 201               | 205               | 1,391               | -                          | -                | 1,391               |
| Community service workers                 | 422               | -                 | -                 | -                 | -                 | 422                 | -                          | -                | 422                 |
| Occupancy                                 | 10,319            | 7,598             | 6,691             | 4,845             | 5,273             | 34,726              | -                          | -                | 34,726              |
| Equipment rental and service              | 1,064             | 590               | 602               | 376               | 597               | 3,229               | -                          | -                | 3,229               |
| Occupancy                                 |                   |                   |                   |                   |                   |                     |                            |                  |                     |
| Building maintenance and repairs          | 9,804             | 6,953             | 4,362             | 4,434             | 5,407             | 30,960              | -                          | -                | 30,960              |
| Rent                                      | -                 | -                 | -                 | -                 | -                 | -                   | -                          | -                | -                   |
| Utilities                                 | 4,194             | 3,200             | 2,637             | 2,040             | 2,087             | 14,158              | -                          | -                | 14,158              |
| Special events                            |                   |                   |                   |                   |                   |                     |                            |                  |                     |
| Chef Soiree and Other events              | -                 | -                 | -                 | -                 | -                 | -                   | -                          | 30,793           | 30,793              |
| Professional fees                         | 5,891             | 3,046             | 2,158             | 5,919             | 1,629             | 18,643              | 654                        | -                | 19,297              |
| Dues, subscriptions, publications and ads | 1,739             | 126               | 176               | 80                | 82                | 2,203               | 1,457                      | -                | 3,660               |
| Drug screens and lab fees                 | -                 | 497               | 85                | 2,109             | -                 | 2,691               | -                          | -                | 2,691               |
| Postage and delivery                      | 1,087             | 365               | 227               | 155               | 305               | 2,139               | 304                        | -                | 2,443               |
| Printing and production                   | 318               | 299               | 431               | 299               | 359               | 1,706               | 448                        | -                | 2,154               |
| Supplies                                  | 9,358             | 3,901             | 2,585             | 3,407             | 2,344             | 21,595              | 1,723                      | -                | 23,318              |
| Telephone                                 | 3,641             | 3,673             | 767               | 2,342             | 1,938             | 12,361              | -                          | -                | 12,361              |
| Depreciation and amortization             | 12,031            | 6,404             | 5,901             | 4,611             | 3,842             | 32,789              | 7,940                      | -                | 40,729              |
| Miscellaneous                             | -                 | -                 | -                 | -                 | -                 | -                   | 2,317                      | -                | 2,317               |
| Slidell Rental expenses                   | -                 | -                 | -                 | -                 | -                 | -                   | 4,980                      | -                | 4,980               |
| Covington flood expenses                  | -                 | -                 | -                 | -                 | -                 | -                   | 13,311                     | -                | 13,311              |
|                                           | <u>\$ 313,495</u> | <u>\$ 218,858</u> | <u>\$ 184,951</u> | <u>\$ 108,811</u> | <u>\$ 142,282</u> | <u>\$ 968,397</u>   | <u>\$ 242,321</u>          | <u>\$ 56,566</u> | <u>\$ 1,267,284</u> |

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

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

|                                           | Program Services  |             |                  |             |                  | Supporting Services |                     |                  | Total             |
|-------------------------------------------|-------------------|-------------|------------------|-------------|------------------|---------------------|---------------------|------------------|-------------------|
|                                           | CASA              | Crossroads  | FINS             | Options     | TASC             | Total               | ral and Administrat | Fundraising      |                   |
| Compensation and related expenses         |                   |             |                  |             |                  |                     |                     |                  |                   |
| Compensation                              | \$ 98,216         | \$ -        | \$ 49,047        | \$ -        | \$ 59,432        | \$ 206,695          | \$ 54,490           | \$ 6,150         | \$ 267,335        |
| Employee Benefits                         |                   |             |                  |             |                  |                     |                     |                  |                   |
| Health                                    | 7,199             | -           | 7,215            | -           | 13,604           | 28,018              | 7,841               | -                | 35,859            |
| Other                                     | 737               | -           | 392              | -           | 559              | 1,688               | 572                 | -                | 2,260             |
| Workers' compensation                     | 1,640             | -           | 804              | -           | 975              | 3,419               | 1,188               | -                | 4,607             |
| Payroll taxes                             | 7,347             | -           | 3,526            | -           | 3,928            | 14,801              | 4,179               | 472              | 19,452            |
|                                           | <u>\$ 115,139</u> | <u>\$ -</u> | <u>\$ 60,984</u> | <u>\$ -</u> | <u>\$ 78,498</u> | <u>\$ 254,621</u>   | <u>\$ 68,270</u>    | <u>\$ 6,622</u>  | <u>\$ 329,513</u> |
| Travel                                    | \$ 4,637          | \$ -        | \$ 1,335         | \$ -        | \$ 525           | \$ 6,497            | \$ 224              | \$ -             | \$ 6,721          |
| Insurance                                 |                   |             |                  |             |                  |                     |                     |                  |                   |
| Directors and officers                    | 194               | -           | 101              | -           | 137              | 432                 | -                   | -                | 432               |
| Community service workers                 | 198               | -           | -                | -           | -                | 198                 | -                   | -                | 198               |
| Occupancy                                 | 4,856             | -           | 2,602            | -           | 3,516            | 10,974              | -                   | -                | 10,974            |
| Equipment rental and service              | 74                | -           | 74               | -           | 45               | 193                 | -                   | -                | 193               |
| Occupancy                                 |                   |             |                  |             |                  |                     |                     |                  |                   |
| Building maintenance and repairs          | 3,598             | -           | 3,598            | -           | 2,150            | 9,346               | -                   | -                | 9,346             |
| Rent                                      | 4,400             | -           | 4,400            | -           | 4,400            | 13,200              | -                   | -                | 13,200            |
| Utilities                                 | 1,974             | -           | 1,026            | -           | 1,391            | 4,391               | -                   | -                | 4,391             |
| Special events                            |                   |             |                  |             |                  |                     |                     |                  |                   |
| Chef Soiree and Other events              | -                 | -           | -                | -           | -                | -                   | -                   | 10,101           | 10,101            |
| Professional fees                         | 2,772             | -           | 839              | -           | 1,086            | 4,697               | 215                 | -                | 4,912             |
| Dues, subscriptions, publications and ads | 818               | -           | 68               | -           | 55               | 941                 | 478                 | -                | 1,419             |
| Drug screens and lab fees                 | -                 | -           | -                | -           | -                | -                   | -                   | -                | -                 |
| Postage and delivery                      | 370               | -           | 88               | -           | 170              | 628                 | 100                 | -                | 728               |
| Printing and production                   | 150               | -           | 167              | -           | 239              | 556                 | -                   | -                | 556               |
| Supplies                                  | 4,126             | -           | 1,005            | -           | 1,563            | 6,694               | 565                 | -                | 7,259             |
| Telephone                                 | 3,439             | -           | 3,439            | -           | 2,055            | 8,933               | -                   | -                | 8,933             |
| Depreciation and amortization             | 5,655             | -           | 2,295            | -           | 2,561            | 10,511              | -                   | -                | 10,511            |
| Miscellaneous                             | -                 | -           | -                | -           | -                | -                   | -                   | -                | -                 |
|                                           | <u>\$ 152,400</u> | <u>\$ -</u> | <u>\$ 82,021</u> | <u>\$ -</u> | <u>\$ 98,391</u> | <u>\$ 332,812</u>   | <u>\$ 69,852</u>    | <u>\$ 16,723</u> | <u>\$ 419,387</u> |

YOUTH SERVICE BUREAU OF ST. TAMMANY

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

JUNE 30, 2019

|                                              |                         |
|----------------------------------------------|-------------------------|
| Compensation and benefits                    |                         |
| Case managers                                | \$ 34,475               |
| Program assistant                            | 7,175                   |
| Benefits                                     | <u>7,450</u>            |
| Total compensation and benefits              | \$ 49,100               |
| <br>                                         |                         |
| Rent                                         | 4,400                   |
| Insurance                                    | <u>8,072</u>            |
| <br>                                         |                         |
| 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, 2019

|                            |                    |
|----------------------------|--------------------|
| <u>Agency Head Name:</u>   | <u>Mary Slazer</u> |
| Salary                     | \$ 86,100          |
| Benefits-Insurance, health | 6,622              |
| Benefits-Insurance, life   | 668                |
|                            | <u>\$ 93,390</u>   |

**YOUTH SERVICE BUREAU OF ST. TAMMANY  
SCHEDULE OF COMPENSATION AND BENEFITS RELATED  
TO CASA AP FUNDS-REQUIRED BY GRANTOR  
JUNE 30, 2019**

REVENUE

|                |                   |
|----------------|-------------------|
| Federal TANF   | \$ 245,460        |
| State CASA AP  | 137,554           |
| Travel, Optima | 908               |
| Total revenue  | <u>\$ 383,922</u> |

EXPENSES

|                                         |                    |
|-----------------------------------------|--------------------|
| Salaries                                | \$ 262,336         |
| Payroll taxes and benefits              | 48,962             |
| Insurance, liability                    | 15,976             |
| Office supplies                         | 10,270             |
| Travel                                  | 9,171              |
| Communication                           | 8,743              |
| Utilities                               | 6,151              |
| Rent                                    | 4,400              |
| Conferences                             | 4,131              |
| Audit                                   | 3,159              |
| Software and computer backups           | 2,575              |
| Professional background checks and dues | 2,341              |
| Volunteer recruitment and training      | 1,868              |
| Postage                                 | 1,326              |
| Copier                                  | 1,137              |
| Optima training                         | 908                |
| Printing                                | 468                |
| Total expenses                          | <u>\$ 383,922</u>  |
| Total                                   | <u><u>\$ -</u></u> |

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

\_\_\_\_\_ (Date Transmitted)

\_\_\_\_\_ (CPA Firm Name)  
Bernard & Franks, A Corporation of CPA's  
\_\_\_\_\_ (CPA Firm Address)  
4141 Veterans Blvd., Suite 313  
\_\_\_\_\_ (City, State Zip)  
Metairie, LA 70002

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2019 (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 [ X ] 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 [ X ] No [ ]

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

Yes [ X ] 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 [ X ] 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 [ X ] No [ ]

**Reporting**

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

Yes [ X ] 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 [ X ] 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 [ X ] No [ ]

**Prior-Year Comments**

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

Yes [ X ] 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 [ X ] No [ ]

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

Yes [ X ] 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 [ X ] No [ ]

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

Yes [ X ] No [ ]

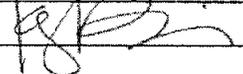
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period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

Yes [ X ] 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 [ X ] No [ ]

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

|                                                                                     |           |            |      |
|-------------------------------------------------------------------------------------|-----------|------------|------|
|  | Secretary | 10-15-2019 | Date |
|  | Treasurer | 10/14/2019 | Date |
|  | President | 10/14/2019 | Date |