

*Financial Report*

*Judges and Lawyers Assistance Program, Inc.*

*June 30, 2023*



*Financial Report*

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*June 30, 2023*

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June 30, 2023 and 2022

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors,  
Judges and Lawyers Assistance Program, Inc.,  
Mandeville, Louisiana.

### **Opinion**

We have audited the accompanying financial statements of Judges and Lawyers Assistance Program, Inc. (JLAP) (a non-profit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of JLAP as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of JLAP and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about JLAP's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of JLAP's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about JLAP's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Report on Summarized Comparative Information**

We have previously audited JLAP's 2022 financial statements, and our report dated December 22, 2022, expressed an unmodified audit opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

## Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer (Schedule 1) June 30, 2023, is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by Louisiana Revised Statute 24:513(A)(3). 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.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

New Orleans, Louisiana.  
December 28, 2023.

**STATEMENTS OF FINANCIAL POSITION****Judges and Lawyers Assistance Program, Inc.**

Mandeville, Louisiana

June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash	\$ 753,545	\$578,425
Accounts receivable	3,375	4,525
Receivable from affiliate	37,375	22,861
Prepaid expenses	5,659	4,122
Contributions receivable, net	146,687	241,779
Deposits	2,250	2,250
Operating right-of-use asset	74,645	-
Property and equipment, net	-	-
	<u>                  </u>	<u>                  </u>
Total assets	<u>\$1,023,536</u>	<u>\$853,962</u>
<b>Liabilities</b>		
Accounts payable	\$ 8,507	\$ 8,501
Accrued salaries and benefits	20,019	22,284
Lease liability	74,645	-
	<u>                  </u>	<u>                  </u>
Total liabilities	<u>103,171</u>	<u>30,785</u>
<b>Net Assets</b>		
Without donor restrictions	773,678	581,398
With donor restrictions	146,687	241,779
	<u>                  </u>	<u>                  </u>
Total net assets	<u>920,365</u>	<u>823,177</u>
	<u>                  </u>	<u>                  </u>
Total liabilities and net assets	<u>\$1,023,536</u>	<u>\$853,962</u>

See notes to financial statements.

**STATEMENT OF ACTIVITIES****Judges and Lawyers Assistance Program, Inc.**  
Mandeville, LouisianaFor the year ended June 30, 2023  
(with summarized financial information for the year ended June 30, 2022)

	2023		2022	
	Without Donor Restriction	With Donor Restriction	Totals	Totals
<b>Revenue, Gains, and Other Support:</b>				
Contributions of cash and other financial assets	\$402,892	\$ 4,908	\$407,800	\$686,641
Governmental grant	61,877	-	61,877	61,877
Monitoring fees	39,850	-	39,850	34,138
Camp JLAP	14,900	-	14,900	-
Interest income	66	-	66	52
Net assets released from restriction due to expiration of time restriction	100,000	(100,000)	-	-
Total revenues, gains, and other support	619,585	(95,092)	524,493	782,708
<b>Expenses:</b>				
Program services	284,112	-	284,112	312,720
Support services	143,193	-	143,193	146,403
Total expenses	427,305	-	427,305	459,123
Change in net assets	192,280	(95,092)	97,188	323,585
<b>Net Assets:</b>				
Beginning of year	581,398	241,779	823,177	499,592
End of year	\$773,678	\$146,687	\$920,365	\$823,177

See notes to financial statements.

**STATEMENT OF FUNCTIONAL EXPENSES****Judges and Lawyers Assistance Program, Inc.**

Mandeville, Louisiana

For the year ended June 30, 2023

(with summarized financial information for the year ended June 30, 2022)

	2023		2022	
	<u>Program Services</u>	<u>Support Services</u>		
	<u>Substance Abuse</u>	<u>Management</u>		
	<u>Counseling</u>	<u>and General</u>	<u>Totals</u>	<u>Totals</u>
Salaries and related taxes	\$191,424	\$ 89,655	\$281,079	\$313,038
Employee benefits	17,682	10,872	28,554	37,974
Office lease	22,966	7,655	30,621	28,397
Education programs	11,913	-	11,913	9,238
Professional development seminars	12,387	-	12,387	9,147
Utilities	9,737	2,478	12,215	11,668
Legal and professional fees	1,347	20,202	21,549	21,419
Repairs, maintenance, and small equipment	6,476	2,401	8,877	7,342
Office supplies and services	6,618	1,179	7,797	7,116
Intervention services	1,465	-	1,465	7,472
Insurance	688	2,570	3,258	3,149
Marketing and promotion	-	4,952	4,952	1,097
Medical consultant	1,409	-	1,409	1,805
Miscellaneous	-	1,229	1,229	261
	<u>-</u>	<u>1,229</u>	<u>1,229</u>	<u>261</u>
Total functional expenses	<u>\$284,112</u>	<u>\$143,193</u>	<u>\$427,305</u>	<u>\$459,123</u>

See notes to financial statements.

**STATEMENTS OF CASH FLOWS****Judges and Lawyers Assistance Program, Inc.**  
Mandeville, Louisiana

For the years ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Cash Flows From Operating Activities</b>		
Change in net assets	\$ 97,188	\$323,585
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Accretion of discount on contributions receivable	(4,908)	-
(Increase) decrease in operating assets:		
Accounts receivable	1,150	1,017
Receivable from affiliate	(14,514)	(10,280)
Prepaid expenses	(1,537)	1,710
Contributions receivable	100,000	(211,779)
Increase in operating liabilities:		
Accounts payable	6	4,291
Accrued salaries and benefits	(2,265)	3,379
<b>Net Increase in Cash - Provided by Operating Activities</b>	<u>175,120</u>	<u>111,923</u>
<b>Cash</b>		
Beginning of year	<u>578,425</u>	<u>466,502</u>
End of year	<u><u>\$753,545</u></u>	<u><u>\$578,425</u></u>
<b>Noncash Investing and Financing Activities</b>		
Addition of right-of-use asset	<u>\$104,308</u>	<u>\$ -</u>
Addition of lease liability	<u>\$104,308</u>	<u>\$ -</u>

See notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS****Judges and Lawyers Assistance Program, Inc.**

Mandeville, Louisiana

June 30, 2023 and 2022

**Note 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****a. Organization**

Judges and Lawyers Assistance Program, Inc. (JLAP) was organized on February 8, 1992 as a Louisiana not-for-profit organization. The goal of JLAP is to serve the public, the Louisiana State Bar Association, and the profession by assisting, on a confidential basis, lawyers and judges whose professional impairment may stem from alcoholism, drug abuse, mental health, or gambling.

**b. Basis of Accounting**

The financial statements of JLAP have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

**c. Comparative Financial Information**

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with JLAP's financial statements as of and for the year ended June 30, 2022, from which the summarized information was derived.

**d. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

**Note 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)**

**e. Cash and Cash Equivalents**

For the purposes of the statements of cash flows, JLAP considers all highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents as of June 30, 2023 and 2022.

**f. Accounts Receivable**

Accounts receivable represent amounts owed to JLAP for monitoring fees by participants in its counseling program. JLAP uses the allowance method to determine uncollectible accounts receivable. Management periodically reviews the status of all accounts receivable balances for collectability. Based on past experience and analysis of receivable collectability, management has determined that no allowance for doubtful accounts is necessary. Accounts receivable balances as of the beginning and end of year were \$4,525 and \$3,375, respectively, for the year ended June 30, 2023 and \$5,542 and \$4,525, respectively, for the year ended June 30, 2022.

**g. Leases**

JLAP determines whether an arrangement is a lease at its inception. Effective with the adoption of Accounting Standards Codification (ASC) 842, *Leases*, (ASC 842) on July 1, 2022, leases are classified as either operating leases or finance leases. Lease right-of-use assets and lease liabilities are recognized at the present value of the future lease payments, generally for the base noncancellable lease term, at the lease commencement date for each lease. JLAP has elected to use the risk-free rate as a practical expedient to determine the present value of future lease payments when the interest rate implicit in the lease is not readily determinable. The right-of-use asset is amortized, and the lease liability is accreted over the lease term.

Prior to July 1, 2022, JLAP accounted for leases in accordance with ASC 840. Rent expense for operating leases was recognized on a straight-line basis over the lease term.

The 2023 financial statements are presented in accordance with ASC 842. The statement of financial position as of June 30, 2023 includes JLAP's operating lease right-of-use assets and operating lease liabilities. Amortization of the right-of-use asset and accretion of the lease liability is included in office lease expenses in the statement of functional expenses for the year ended June 30, 2023. The financial statements as of and for the year ended June 30, 2022 are presented in accordance with ASC 840. JLAP had no finance or capital leases as of June 30, 2023 or June 30, 2022.

**Note 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)**

**h. Property and Equipment**

Property and equipment are recorded at cost, net of accumulated depreciation. Repairs and maintenance are charged to expense as incurred. Major renewals and replacements and betterments are capitalized. JLAP follows a policy of capitalizing all expenditures of property and equipment in excess of its capitalization threshold of \$5,000. Property and equipment are depreciated using the straight-line method over the estimated useful lives of the respective assets which range from five to seven years.

**i. Net Assets**

JLAP classifies its net assets, revenues, and expenses based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

**Net Assets without Donor Restriction** - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization.

**Net Assets with Donor Restrictions** - Net assets subject to stipulations imposed by the grantor or donor to be used for a certain purpose, to benefit a specific accounting period, or to be maintained in perpetuity. Contributions that are restricted by grantors or donors are reported as an increase in net assets without donor restrictions if the restrictions expire in the reporting period in which the contributions are recognized. All other donor-restricted support is reported as increases in net assets with donor restrictions. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities as net assets released from restrictions.

**Note 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)**

**j. Support and Revenue**

**Grants and Contributions**

Revenue from contributions and grants is recognized when cash, securities, or other assets; an unconditional promise to give; notification of a grant; or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. Contributions and grants are recorded as unrestricted or restricted support, depending on the existence or nature of any donor or grantor restrictions. Contributions and grants with restrictions that lapse during the same year the contribution or grant is received are recorded as contributions or grants without donor restrictions. Unconditional promises to give are recorded at their fair value on the date the promise was made. Fair value is generally measured based on the present value of the future cash flows using a discount rate commensurate with the risk involved. Subsequent to initial recognition, contributions receivable are reported at amortized cost. An allowance for estimated uncollectible contributions is recorded, as necessary, based on management's judgment of collectability.

**Monitoring Fees**

Monitoring fees are paid monthly by participants of JLAP's Substance Abuse Counseling program. Revenue from monitoring fees is recognized in the period to which the fees relate, in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 606 *Revenue from Contracts with Customers*.

**k. Marketing and Promotion**

All costs relating to the marketing and promotion of JLAP's services are expensed as incurred.

**l. Compensated Absences**

Employees of JLAP are entitled to paid leave depending upon length of service and other factors. Compensated absences are recognized when accrued. Accrued compensated absences were \$13,648 and \$10,269 as of June 30, 2023 and 2022, respectively, and are included in accrued salaries and benefits on the statement of financial position and in salaries and related taxes on the statement of functional expenses.

**Note 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(Continued)**

**m. Income Taxes**

JLAP is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under Section 121(5) of Title 47 of the Louisiana Revised Statutes of 1950.

Accounting standards provide detailed guidance for financial statement recognition, measurement, and disclosure of uncertain tax positions recognized in an entity's financial statements. They require an entity to recognize the financial statement impact of a tax position when it is more likely than not that the position will not be sustained on examination. As of June 30, 2023 and 2022, management of JLAP believes that it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

**n. Functional Expenses**

The costs of providing programs and other activities have been summarized on a functional basis in the Statements of Activities. Accordingly, certain costs have been allocated among program services and supporting services. Such allocations are determined by management on an equitable basis.

Allocated expenses include the following:

Expense	Method of Allocation
Salaries and related taxes and employee benefits	Time and effort
Office lease, utilities, and depreciation	Square footage
Office supplies and services and repairs maintenance, and small equipment	Estimated employee usage

**o. Recent Accounting Pronouncements**

**Leases**

JLAP adopted Accounting Standards Codification (ASC) 842, *Leases* on July 1, 2022, and elected the optional transition method to apply the transition provisions from the effective date of adoption. This transition method requires JLAP to report the cumulative effect of the adoption of the standard on the date of adoption with no changes to the prior period balances. Pursuant to the practical expedients, JLAP elected not to reassess: (1) whether expired or existing contracts are or contain leases,

**Note 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)**

**o. Recent Accounting Pronouncements (Continued)**

**Leases (Continued)**

(ii) the lease classification for any expired or existing leases, or (iii) initial direct costs for any existing leases. JLAP further elected to apply the short-term lease measurement and recognition exemption to its leases, where applicable. Additionally, as permitted by Accounting Standards Update 2021-09, *Leases* (Topic 842): Discount Rate for Leases That Are Not Public Business Entities adopted concurrently with ASC 842, JLAP elected to use the risk-free rate of return as a practical expedient for determining the discount rate for valuing the right-of-use asset and lease liability when the rate implicit in the lease is not readily determinable. JLAP had no financing leases as of July 1, 2022.

Upon adoption of ASC 842, an operating right-of-use asset and lease liability for JLAP's office space lease was valued based on the present value of the future minimum rental payments. As of July 1, 2022, JLAP recorded a cumulative-effect adjustment as follows:

	Balance as of June 30, 2022	Cumulative - Effect Adjustment	Balance as of July 1, 2022
Operating lease right-of-use asset	\$ -	\$104,308	\$104,308
Operating lease liability	\$ -	\$104,308	\$104,308

**p. Reclassifications**

Certain amounts in the 2022 financial statements have been reclassified to conform to the 2023 financial statement presentation.

**q. Subsequent Events**

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through December 28, 2023, which is the date the financial statements were available to be issued.

**Note 2 - CONCENTRATIONS**

JLAP maintains cash balances at a local financial institution where they are insured by the Federal Deposit Insurance Corporation up to \$250,000 per institution. As of June 30, 2023, cash deposits in excess of the insured limits were approximately \$497,000.

For the years ended June 30, 2023 and 2022, JLAP received contributions and grants totaling approximately 54% and 50%, respectively, of total revenues, gains, and other support from two organizations. Additionally, contributions from another entity represent 100% of the contributions receivable as of June 30, 2023 and 2022 and represented approximately 37% of total revenues, gains, and other support for the year ended June 30, 2022.

**Note 3 - CONTRIBUTIONS RECEIVABLE**

An unconditional promise by a donor to make contributions to JLAP is included in the financial statements at the present value of expected future cash flows. The discount rate, determined at the date of the promise is 2.25%. Contributions receivable as of June 30, 2023 and 2022 consists of the following:

	2023	2022
Unconditional promise to give	\$150,000	\$250,000
Less unamortized discount	(3,313)	(8,221)
Net unconditional promise to give	\$ 146,687	\$ 241,779
Amounts due in:		
Less than one year	\$ 100,000	\$ 100,000
One to five years	50,000	150,000
Totals	\$ 150,000	\$ 250,000

No allowance for uncollectible contributions was necessary as of June 30, 2023 or 2022

**Note 4 - PROPERTY AND EQUIPMENT**

A summary of property and equipment as of June 30, 2023 and 2022 is as follows:

	2023	2022
Furniture and equipment	\$30,219	\$30,219
Less accumulated depreciation	(30,219)	(30,219)
Property and equipment, net	\$ -	\$ -

There was no depreciation expense for the years ended June 30, 2023 and 2022.

**Note 5 - NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions as of June 30, 2023 and 2022 are restricted for the following purposes or periods:

	2023	2022
Subject to expenditure for passage of time	\$146,687	\$241,779

Net assets were released from donor restrictions by satisfying the restricted purpose during the years ended June 30, 2023 and 2022, as follows:

	2023	2022
Passage of time	\$100,000	\$ 30,000

**Note 6 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects JLAP's financial assets as of June 30, 2023:

Financial assets:	
Cash	\$753,545
Contributions receivable	146,687
Accounts receivable	3,375
Receivable from affiliate	<u>37,375</u>
Financial assets at year end	940,982
Less assets unavailable for general expenditures within one year due to donor-imposed time restrictions	<u>(46,687)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$894,295</u></u>

JLAP maintains funds in cash accounts sufficient to meet its operating needs. In the event that JLAP has funds in excess of its operating needs, such funds may be invested in a prudent manner as determined by the Board.

**Note 7 - OPERATING LEASE**

JLAP leases office space under a 60-month operating lease agreement which was to expire on November 30, 2022. Prior to that date, the lease agreement was renewed for an additional 36 months extending from December 1, 2022 through November 30, 2025 at a base rent of \$2,667 per month. Because the discount rate implicit in the lease is not readily determinable, JLAP utilized the 2.85% risk-free rate of return as of July 1, 2022, the date of adoption of ASC 842, as the discount rate. As of June 30, 2023, the remaining lease term is 29 months.

**Note 8 - RETIREMENT PLAN**

JLAP offers a 401(k) retirement plan to its employees. The plan, which is sponsored by the Louisiana State Bar Association, requires JLAP to contribute 10% of participants' salaries into the plan after two years of employment. JLAP contributed \$11,925 and \$17,409 to the plan for the years ended June 30, 2023 and 2022, respectively.

**Note 9 - RELATED PARTY TRANSACTIONS**

The Louisiana State Bar Association (LSBA) is the sole member of JLAP; therefore, JLAP is a consolidated entity in the financial statements of LSBA. Transactions between the two entities are related party transactions.

LSBA provides support to JLAP in the form of unrestricted contributions. LSBA funding totaled \$218,864 and \$300,000 for the years ended June 30, 2023 and 2022, respectively.

Beginning in April 2022, a portion of the fees collected by LSBA from certain sponsors of continuing legal education programs are designated by the Louisiana Supreme Court for JLAP. For the years ended June 30, 2023 and 2022, JLAP received funds through LSBA under this arrangement totaling \$164,540 and \$14,301, respectively.

Additionally, LSBA collects donations from its members on behalf of JLAP. Donations collected by LSBA totaled \$17,470 and \$14,521 for the years ended June 30, 2023 and 2022, respectively.

As of June 30, 2023 and 2022, \$37,375 and \$22,861, respectively, was receivable from LSBA.

JLAP offers employee benefits which are administered by the LSBA. As of June 30, 2023 and 2022, \$6,371 and \$8,873, respectively, was due to LSBA for those benefits.

**SUPPLEMENTAL INFORMATION**

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER  
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**

**Judges and Lawyers Assistance Program, Inc.  
Mandeville, Louisiana**

For the year ended June 30, 2023

**Agency Head Name:** Dr. Angela White-Bazile, Executive Director

**Purpose**

Salary	\$124,377
Benefits - insurance	3,226
Benefits - retirement	0
Benefits - other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	2,543
Travel	0
Registration fees	0
Conference travel	17,049
License fees	960
Continuing professional education fees	4,175
Housing	0
Unvouchered expenses	0
Special meals	0
Other	656
	<hr/>
	<b>\$152,986</b>
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