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VOLUNTEERS FOR SOUTH JUSTICE

Shreveport, Louisiana

Financial Statements
June 30, 2011

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and other appropriate public officials. This report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10-13-11Marsha C. Hillman
Certified Public Accountant
Shreveport, Louisiana

VOLUNTEERS FOR YOUTH JUSTICE

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Marsha O. Millican

CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Volunteers for Youth Justice
Shreveport, Louisiana

I have audited the accompanying statement of financial position of the Volunteers for Youth Justice (a nonprofit organization) as of June 30, 2004, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Volunteers for Youth Justice's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Volunteers for Youth Justice at June 30, 2004, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated October 1, 2004, on my consideration of Volunteers for Youth Justice's internal control over financial reporting and its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

Marsha O. Millican
Certified Public Accountant
October 1, 2004

EXHIBIT A

VOLUNTEERS FOR YOUTH JUSTICE
Statement of Financial Position

June 30, 2004

ASSETS

Cash and cash equivalents	\$ 156,314
Grants receivable	39,706
Property and equipment (net)	14,802
Rental Deposit	<u>200</u>
Total Assets	<u>\$ 207,131</u>

LIABILITIES

Accounts payable	\$ 7,267
Payroll taxes payable	446
Deferred revenue	<u>67,821</u>
Total Liabilities	<u>75,534</u>

Net Assets:

Unrestricted	131,987
Temporarily restricted	<u>-</u>
Total net assets	<u>131,987</u>
Total liabilities and net assets	<u>\$ 207,131</u>

The accompanying notes are an integral part of these statements.

EXHIBIT B

VOLUNTEERS FOR SOLEM JUSTICE

Statement of Activities

For the Year Ended June 30, 2001

CHANGE IN NET ASSETS	Unrestricted	Temporarily Restricted	Permanently Restricted	TOTAL
SUPPORT AND REVENUES:				
Contributions:				
Churches	\$ 18,887	\$ -	\$ -	\$ 18,887
Grants	-	291,125	-	291,125
Program Revenues	112,126	-	-	112,126
Donations	22,233	1,788	-	24,021
Fundraising	22,121	-	-	22,121
Miscellaneous	1,252	-	-	1,252
	<u>287,624</u>	<u>292,913</u>	<u>-</u>	<u>580,537</u>
Net Assets Released from Restrictions:				
Reversal of Asset Restrictions	<u>292,913</u>	<u>(292,913)</u>	<u>-</u>	<u>-</u>
Total Public Support and Revenue	<u>580,537</u>	<u>-</u>	<u>-</u>	<u>580,537</u>
EXPENSES:				
Program Services	262,207	-	-	262,207
Management and General	21,254	-	-	21,254
Total Expenses	<u>283,461</u>	<u>-</u>	<u>-</u>	<u>283,461</u>
Change in Net Assets	<u>297,076</u>	<u>-</u>	<u>-</u>	<u>297,076</u>
Net assets, July 1	<u>88,121</u>	<u>-</u>	<u>-</u>	<u>88,121</u>
Net assets, June 30	<u>\$ 311,207</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 311,207</u>

The accompanying notes are an integral part of this statement.

VOLUNTEERS FOR YOUTH JUSTICE
Statement of Financial Position
For the Year Ended June 30, 2008

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 43,696
Adjustments to reconcile change in net assets To net cash provided by operating activities:	
Depreciation	5,569
Changes in assets and liabilities:	
Increase in grants receivable	(4,629)
Decrease in accounts payable and payroll taxes	(4,129)
Increase in deferred revenue	<u>62,611</u>
Net cash provided by operating activities	<u>105,186</u>
Cash flows from investing activities:	
Purchase of equipment	<u>(7,911)</u>
Net increase in cash	97,275
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>59,102</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 156,377</u>

The accompanying notes are an integral part of these statements.

VOLUNTEERS FOR YOUTH JUSTICE

Notes to Financial Statements

June 30, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. General:

Volunteers for Youth Justice is a nonprofit organization exempt for Federal income tax purposes under Section 501 (c) (3) of the Internal Revenue Code and is exempt from Federal and state income taxes.

B. Nature of Activities:

Volunteers for Youth Justice is a community volunteer based agency which provides services and resources to youth and their families who have come into contact with either area law enforcement or the courts.

Volunteers lead workshops at night and on weekends for adjudicated youth who have been referred by area courts to participate in the JUMPSTART program. Volunteers continue to work with some graduates of the JUMPSTART Program who go on to participate as Peer Leaders.

Volunteers are also trained as Court Appointed Special Advocates (CASAs) for abused and neglected children who have been adjudicated Child in Need of Care. They are appointed to these cases by area judges until the child is placed in a safe, permanent home.

Volunteers for Youth Justice operates the Teen Court which provides diversion from the regular court process for minor first offenders in a court-like setting administered by other teens with adult supervision.

Volunteers for Youth Justice is supported by program revenue services, public and private funds including Federal and state grants, private foundations, churches, and individual contributions.

C. Basis of Accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting.

D. Basis of Presentation:

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

(continued)

VOLUNTEERS FOR SOBER JUSTICE
Notes to Financial Statements

June 30, 2004

E. Cash and Cash Equivalents:

For purposes of cash flows, the organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

F. Property and Equipment:

Purchased property and equipment are stated at cost. Depreciated property and equipment are stated at their fair market value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from five to ten years.

G. Contributions:

All contributions received are considered available for unrestricted use unless the donor specifies a restriction. Amounts received that are restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases when net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

H. 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.

3. Grants Receivable:

Grants receivable at June 30, 2004 are as follows:

Louisiana State Supreme Court (TRAF)	\$ 38,880
Louisiana Commission on the Environment FDRS	8,669
17 th Judicial District Attorney's Office	8,178
Office of Community Services	3,713
	<u>5,889</u>
Total	<u>\$ 57,329</u>

All grants receivable at June 30, 2004, are fully collectible.

(Continued)

VOLUNTEERS FOR YOUTH JUSTICE

Notes to Financial Statements

June 30, 2014

2. Donated Material and Services:

Volunteers for Youth Justice received various in-kind contributions during the year. In-kind contributions consisted primarily of the time donated by volunteer workers and space and utilities donated by First Presbyterian Church. No amounts have been reflected in the statements for donated services in as much as no objective basis is available to measure the value of such services and the donated services do not create a nonfinancial asset; however, a substantial number of volunteers have donated significant amounts of their time in the organization's program services. No amounts have been reflected in the statements for donated space and utilities estimated to total \$5,379 because these donations do not create a nonfinancial asset.

4. Rental Expenses:

The Company rents office space in Metairie, Louisiana for its CMAA program. The monthly lease payment is \$435 per month and can be avoided by giving thirty days advance notice.

5. Deferred Revenue:

Deferred revenue consists of grant revenue received but not spent at June 30, 2014.

6. Property and Equipment:

Property and Equipment consists of the following:

Furniture and equipment	\$ 53,098
Less Accumulated Depreciation	<u>(1,34,583)</u>
Property and equipment - Net	<u>\$ 18,515</u>

Marsha O. Millican

CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT OF COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Volunteers for Youth Justice
Shreveport, Louisiana

I have audited the financial statements of Volunteers for Youth Justice as of and for the year ended June 30, 2004, and have issued my report thereon dated October 1, 2004. I conducted my audit in accordance with 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.

Compliance

As part of obtaining reasonable assurance about whether Volunteers for Youth Justice's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, the providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing my audit, I considered Volunteers for Youth Justice's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of management, the Board of Directors and applicable federal and state cognizant agencies and is not intended to be, and should not be, used by anyone other than the specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Certified Public Accountant
October 1, 2008

Volunteers for Youth Justice
Schedule of Findings and Questioned Costs
June 30, 2004

There were no findings or questioned costs for the year ended June 30, 2004.

Marsha O. Millican

CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION

Board of Directors
Volunteers for Youth Justice
Shreveport, Louisiana

My report on my audit of the basic financial statements for Volunteers for Youth Justice for the year ended June 30, 2004 appears on page one. That audit was conducted for the purpose of forming an opinion of the basic financial statements taken as a whole. The Schedules of Grant Revenue and Expenditures are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements as a whole.



Certified Public Accountant
October 1, 2004

VOLUNTEERS FOR YOUTH JUSTICE

Schedule of Grant Revenue & Expenditures
Louisiana Bar Foundation

July 1, 2001 through June 30, 2004

	<u>CASH</u>	<u>TRUST COST</u>
REVENUE	\$ 7,000	\$ 6,825
EXPENDITURES		
Salaries	7,000	6,825
Fringe	-	-
Operating services	-	-
Supplies	-	-
Other Costs	-	-
Total	<u>7,000</u>	<u>6,825</u>
Excess of expenditures over Revenue before other financing sources	-	-
OTHER FINANCING SOURCES		
Local Funds	<u> </u>	<u> </u>
Excess of revenue over expenditures	<u> </u>	<u> </u>

VOLUNTEERS FOR YOUTH JUSTICE

**Schedule of Grant Revenue & Expenditures
Louisiana Commission on Law Enforcement**

July 1, 2000 through June 30, 2001

	<u>TRIM</u> <u>COURT</u>	<u>VIOLENCE</u> <u>RESTRICTION</u>	<u>CVR</u>
REVENUE	\$ 6,276	\$ 3,848	\$ 10,124
EXPENDITURES			
Salaries	-	8,800	10,100
Fringe	-	884	1,784
Travel	-	-	-
Operating services	6,276	-	-
Supplies	-	-	491
Other costs	-	201	8,382
Total	<u>6,276</u>	<u>9,885</u>	<u>21,667</u>
Excess of expenditures over revenue before other financing sources	-	-	(4,333)
OTHER FINANCING SOURCES			
Local Funds	-	-	8,333
Excess of revenue over expenditures	<u>1</u>	<u>-</u>	<u>-</u>

COMMISSIONERS FOR YOUTH JUSTICE

**Schedule of Grant Revenue & Expenditures
Office of Community Services**

July 1, 1961 through June 30, 1962

	<u>CHILDREN</u>		<u>YOUTH</u>	
	<u>FUND</u>		<u>FUND</u>	
REVENUE	4	1,000	4	57,304
EXPENDITURES				
Salaries		1,000		-
Fringe		-		-
Travel		-		3,184
Operating services		-		-
Supplies		-		8,393
Other Costs		-		<u>40,727</u>
Total		<u>1,000</u>		<u>57,304</u>
Excess of expenditures over revenue before other financing sources		-		-
OTHER FINANCING SOURCES				
Local Funds		-		-
Excess of revenue over expenditures	<u>4</u>	<u>-</u>	<u>4</u>	<u>-</u>

BOLENTERS FOR YOUTH JUSTICE

**Schedule of Grant Revenue & Expenditures
Other Grants**

July 1, 2021 through June 30, 2022

	<u>CITY OF BERKSHIRE COMMUNITY GRANT</u>	<u>TRAF FUND</u>
REVENUE	\$ 33,000	\$ 149,809
EXPENDITURES		
Salaries	4,000	209,308
Fringe	340	12,130
Travel	-	6,608
Operating Services	4,900	18,393
Supplies	-	8,754
Other Costs	<u> -</u>	<u> 804</u>
Total	<u>13,940</u>	<u>264,003</u>
Excess of expenditures over revenue before other financing sources	(\$ 1,940)	-
OTHER FINANCING SOURCES		
Local Funds	<u>1,940</u>	<u> -</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>

VOLUNTEERS FOR YOUTH JUSTICE

Corrective Action Taken on Prior Year Findings

For the Year Ended June 30, 2004

There were no findings for the year ended June 30, 2003.