

*Financial Report*

*Judges and Lawyers Assistance Program, Inc.*

*June 30, 2022*



*Financial Report*

*Judges and Lawyers Assistance Program, Inc.*

*June 30, 2022*

# **TABLE OF CONTENTS**

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

June 30, 2022

### Page Numbers

#### **Financial Section**

Independent Auditor's Report 1 - 3

#### **Exhibits**

A - Statement of Financial Position 4  
B - Statement of Activities 5  
C - Statement of Functional Expenses 6  
D - Statement of Cash Flows 7  
E - Notes to Financial Statements 8 - 16

#### **Supplemental Information**

##### **Schedule**

1 - Schedule of Compensation, Benefits, and Other Payments to  
Agency Head or Chief Executive Officer 17

**FINANCIAL SECTION**

## **INDEPENDENT AUDITOR'S REPORT**

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

### **Opinion**

We have audited the 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, 2022, 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 accompanying financial statements present fairly, in all material respects, the financial position of Judges and Lawyers Assistance Program, Inc. as of June 30, 2022, and the changes in its net assets, functional expenses, 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 for 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 2021 financial statements, and our report dated December 28, 2021, 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, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

## 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) for the year ended June 30, 2022, 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 22, 2022.

**STATEMENT OF FINANCIAL POSITION****Judges and Lawyers Assistance Program, Inc.**  
Mandeville, Louisiana

June 30, 2022

(with comparative financial information as of June 30, 2021)

	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
Cash	\$578,425	\$466,502
Accounts receivable	27,386	18,123
Prepaid expenses	4,122	5,832
Contributions receivable, net	241,779	30,000
Deposits	2,250	2,250
Property and equipment, net	-	-
	<u>          </u>	<u>          </u>
Total assets	<u>\$853,962</u>	<u>\$522,707</u>
<b>Liabilities</b>		
Accounts payable	\$ 8,501	\$ 4,210
Accrued salaries and benefits	22,284	18,905
	<u>          </u>	<u>          </u>
Total liabilities	<u>30,785</u>	<u>23,115</u>
<b>Net Assets</b>		
Without donor restrictions	581,398	469,592
With donor restrictions	241,779	30,000
	<u>          </u>	<u>          </u>
Total liabilities and net assets	<u>\$853,962</u>	<u>\$522,707</u>

See notes to financial statements.



**STATEMENT OF ACTIVITIES****Judges and Lawyers Assistance Program, Inc.**  
Mandeville, LouisianaFor the year ended June 30, 2022  
(with summarized financial information for the year ended June 30, 2021)

	2022		2021	
	Without Donor Restriction	With Donor Restriction	Totals	Totals
<b>Revenue, Gains, and Other Support:</b>				
Contributions of cash and other financial assets	\$ 444,862	\$241,779	\$686,641	\$443,082
Governmental grant	61,877	-	61,877	61,877
Monitoring fees	34,138	-	34,138	45,083
Paycheck Protection Program loan forgiveness	-	-	-	75,818
Interest income	52	-	52	38
Net assets released from restriction due to expiration of time restriction	30,000	(30,000)	-	-
Total revenues, gains, and other support	<u>570,929</u>	<u>211,779</u>	<u>782,708</u>	<u>625,898</u>
<b>Expenses:</b>				
Program services	312,720	-	312,720	250,385
Support services	146,403	-	146,403	108,927
Total expenses	<u>459,123</u>	<u>-</u>	<u>459,123</u>	<u>359,312</u>
Change in net assets	111,806	211,779	323,585	266,586
<b>Net Assets:</b>				
Beginning of year	<u>469,592</u>	<u>30,000</u>	<u>499,592</u>	<u>233,006</u>
End of year	<u>\$ 581,398</u>	<u>\$241,779</u>	<u>\$823,177</u>	<u>\$499,592</u>

See notes to financial statements.

**STATEMENT OF FUNCTIONAL EXPENSES****Judges and Lawyers Assistance Program, Inc.**  
Mandeville, LouisianaFor the year ended June 30, 2022  
(with summarized financial information for the year ended June 30, 2021)

	2022		2021	
	Program Services	Support Services		
	Substance Abuse Counseling	Management and General	Totals	Totals
Salaries and related taxes	\$216,271	\$ 96,767	\$313,038	\$231,254
Employee benefits	25,302	12,672	37,974	38,919
Office lease	21,298	7,099	28,397	27,551
Legal and professional fees	1,050	20,369	21,419	18,947
Utilities	9,028	2,640	11,668	11,220
Education programs	9,238	-	9,238	3,334
Professional development seminars	9,147	-	9,147	3,379
Intervention services	7,472	-	7,472	747
Repairs, maintenance, and small equipment	5,506	1,836	7,342	10,415
Office supplies and services	5,945	1,171	7,116	4,847
Insurance	658	2,491	3,149	3,246
Medical consultant	1,805	-	1,805	2,306
Marketing and promotion	-	1,097	1,097	2,239
Miscellaneous	-	261	261	290
Interest expense	-	-	-	618
	<b>\$312,720</b>	<b>\$146,403</b>	<b>\$459,123</b>	<b>\$359,312</b>
Total functional expenses	<b>\$312,720</b>	<b>\$146,403</b>	<b>\$459,123</b>	<b>\$359,312</b>

See notes to financial statements.

**STATEMENT OF CASH FLOWS****Judges and Lawyers Assistance Program, Inc.**  
Mandeville, LouisianaFor the year ended June 30, 2022  
(with comparative financial information for the year ended June 30, 2021)

	<u>2022</u>	<u>2021</u>
<b>Cash Flows From Operating Activities</b>		
Change in net assets	\$323,585	\$266,586
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Paycheck Protection Program loan forgiveness	-	(75,818)
Accrual of interest on Paycheck Protection Program loan	-	618
(Increase) decrease in operating assets:		
Accounts receivable	(9,263)	(2,342)
Contributions receivable	(211,779)	-
Prepaid expenses	1,710	(1,905)
Increase (decrease) in operating liabilities:		
Accounts payable	4,291	(1,331)
Accrued salaries and benefits	3,379	(580)
<b>Net Increase in Cash - Provided by Operating Activities</b>	<u>111,923</u>	<u>185,228</u>
<b>Cash</b>		
Beginning of year	<u>466,502</u>	<u>281,274</u>
End of year	<u><u>\$578,425</u></u>	<u><u>\$466,502</u></u>
<b>Noncash Financing Activity</b>		
Paycheck Protection Program loan forgiveness	<u><u>\$ -</u></u>	<u><u>\$ 75,818</u></u>

See notes to financial statements.

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

June 30, 2022

(with summarized comparative financial information for the year ended June 30, 2021)

**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, 2021, 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.

**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, 2022 and 2021.

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

**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.

**g. 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.

**h. 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)**

**i. 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*.

**j. Marketing and Promotion**

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

**k. 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 \$10,269 and \$9,420 as of June 30, 2022 and 2021, respectively, and are included in accrued salaries and benefits on the Statements of Financial Position and in salaries and related taxes on the Statements of Functional Expenses.

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

**l. 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, 2022 and 2021, management of JLAP believes that it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

**m. 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

**n. Recent Accounting Pronouncements**

**Contributed Nonfinancial Assets**

In September 2020, the FASB issued Accounting Standards Update (ASU) 2020-07, *Not-for-Profit Entities (Topic 958) Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, to increase transparency of recorded gifts-in-kind. The ASU adds presentation and disclosure requirements for contributed nonfinancial assets, such as in-kind contributions, and additional disclosure requirements for recognized contributed services. The ASU is effective for fiscal years beginning after June 15, 2021. The adoption of this standard during its year ended June 30, 2022 and its retrospective application had no effect on JLAP's financial statements for the years ended June 30, 2022 and 2021.

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

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

**Leases**

In February 2016, the FASB issued (ASU) 2016- 02, *Leases (Topic 842)*. ASU 2016-02 requires that a lease liability and related right-of-use-asset representing the lessee's right to use or control the asset be recorded in the Statement of Financial Position for all leases other than short-term leases. Leases will be classified as either finance leases or operating leases, which are substantially similar to the classification criteria for distinguishing between capital leases and operating in existing lease accounting guidance. As a result, the reporting of lease transactions in the Statements of Activities and the Statements of Cash Flows will be substantially unchanged from the existing lease accounting guidance. ASU 2016-02 is effective for fiscal years beginning after December 15, 2021. JLAP is currently evaluating the full effect that the adoption of this standard will have on its financial statements.

**Lease Discount Rate**

In November 2021, the FASB issued ASU 2021-09, *Leases (Topic 842) Lease Discount Rate for Leases That Are Not Public Business Entities* which upon adoption provides nonpublic business entities with a practical expedient that allows them to elect, as an accounting policy, to use a risk-free rate as the discount rate by class of underlying asset. ASU 2021-09 requires the use of the rate implicit in the lease when readily determinable, regardless of the election to otherwise use a risk-free rate of return. Entities that have not yet adopted ASU 2016-02 are required to adopt ASU 2021-09 at the same time that they adopt ASU 2016-02. JLAP is currently evaluating the full effect that the adoption of this standard will have on its financial statements.

**o. 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 22, 2022, 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 institute. As of June 30, 2022, cash deposits in excess of the insured limits were approximately \$337,000.



**Note 2 - CONCENTRATIONS (Continued)**

For the years ended June 30, 2022 and 2021, JLAP received contributions and grants totaling approximately 50% and 81%, respectively, of total revenues, gains, and other support, excluding the Paycheck Protection Program (PPP) loan forgiveness, from two organizations. Funding from one of these organizations, representing approximately 15% and 27% of grant revenue for the years ended June 30, 2022 and 2021, respectively, is ended as of December 31, 2021. Additionally, contributions from another entity represent approximately 37% of total revenues, gains, and other support for the year ended June 30, 2022 and 100% of contributions receivable as of June 30, 2022.

**Note 3 - ACCOUNTS RECEIVABLE**

Opening and closing balances of accounts receivable for monitoring fees are as follows:

	2022	2021
Balance at beginning of year	\$ 18,123	\$ 15,781
Balance at end of year	\$ 27,386	\$ 18,123

**Note 4 - CONTRIBUTIONS RECEIVABLE**

Unconditional promises by donors to make contributions to JLAP are included in the financial statements at the present value of expected future cash flows discounted at 2.25%. Contributions receivable as of June 30, 2022 and 2021 consists of the following:

	2022	2021
Unconditional promises to give	\$250,000	\$30,000
Less unamortized discount	(8,221)	-
Contributions receivable, net	\$241,779	\$30,000
Amounts due in:		
Less than one year	\$100,000	\$30,000
One to five years	150,000	-
Totals	\$250,000	\$30,000

No allowance for uncollectible contributions was considered necessary as of June 30, 2022 or 2021.

**Note 5 - PROPERTY AND EQUIPMENT**

A summary of property and equipment as of June 30, 2022 and 2021 is as follows:

	2022	2021
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, 2022 and 2021.

**Note 6 - PAYCHECK PROTECTION PROGRAM LOAN**

On April 29, 2020, JLAP received a \$75,200 loan from Hancock Whitney Bank under the PPP of the U.S. Small Business Administration (SBA). Interest on the loan was 1%. All expenditures paid from the loan proceeds were approved as eligible for loan forgiveness under the requirements of the PPP and the debt, including accrued interest of \$618, was repaid by the SBA on February 24, 2021. The forgiveness of the loan is recognized as revenue on the Statement of Activities for the year ended June 30, 2021.

**Note 7 - NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions as of June 30, 2022 and 2021 are restricted for the following purposes or periods:

	2022	2021
Subject to expenditure for passage of time	\$ 241,779	\$ 30,000

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose during the years ended June 30, 2022 and 2021 as follows:

	2022	2021
Passage of time	\$ 30,000	\$ 30,000

**Note 8 - RESTATEMENT**

Net assets as of June 30, 2021 were restated to more accurately reflect contributions receivable as of that date as net assets with donor restrictions for the passage of time, as follows:

	<u>Net Assets Without Donor Restrictions</u>	<u>Net Assets With Donor Restrictions</u>	<u>Net Assets Total</u>
Net assets as of June 30, 2021 as previously reported	\$ 499,592	\$ -	\$ 499,592
Reclassification of: contributions receivable as of June 30, 2021	<u>(30,000)</u>	<u>30,000</u>	<u>-</u>
Net assets as of June 30, 2021 as restated	<u>\$ 469,592</u>	<u>\$ 30,000</u>	<u>\$ 499,592</u>

**Note 9 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects JLAP's financial assets as of June 30, 2022:

Financial assets:	
Cash	\$ 578,425
Contributions receivable	241,779
Accounts receivable	<u>27,386</u>
Financial assets at year end	847,590
Less assets unavailable for general expenditures within one year due to donor-imposed time restrictions	<u>(141,779)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 705,811</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 10 - OPERATING LEASE COMMITMENT**

JLAP leased office facilities under a 60-month operating lease agreement that commenced on December 1, 2017 and expires on November 30, 2022. Future minimum rent payments as of June 30, 2022 are as follows:

Year Ended <u>June 30,</u>	
2023	<u>\$ 11,955</u>

The lease agreement was renewed in November 2022 for an additional 36 months extending from December 1, 2022 through November 30, 2025.

**Note 11 - 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 \$17,409 and \$17,539 to the plan for the years ended June 30, 2022 and 2021, respectively.

**Note 12 - 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 considered to be related party transactions.

LSBA provides support to JLAP in the form of unrestricted contributions. LSBA funding totaled \$300,000 for each of the years ended June 30, 2022 and 2021.

LSBA collects donations from its members on behalf of JLAP. Amounts collected by LSBA totaled \$14,521 and \$21,644 for the years ended June 30, 2022 and 2021, respectively. Additionally, beginning with the year ended June 30, 2022, a portion of certain continuing education fees collected by LSBA are contributed to JLAP. Funds received from fees collected by LSBA totaled \$14,301. As of June 30, 2022 and 2021, \$22,862 and \$7,424, respectively, of these amounts were receivable from LSBA.

JLAP offers employee benefits which are administered by the LSBA. As of June 30, 2022 and 2021, \$11,940 and \$9,212, 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, 2022

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

**Purpose**

Salary	\$107,221
Benefits - insurance	3,216
Benefits - retirement	0
Benefits - other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	2,280
Travel	0
Registration fees	0
Conference travel	15,114
License fees	1,060
Continuing professional education fees	4,175
Housing	0
Unvouchered expenses	0
Special meals	0
Other	679
	<hr/>
	<b>\$133,745</b>
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