

# JUSTICE INITIATIVES

educate • advocate • support • advance



**ANNUAL REPORT**  
**2009-2010**

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This report was prepared by Jeff Goss and Ryan Myrick



## Letter from the Chair

The 2009-10 Fiscal Year was one of celebrating milestones for a number of programs and services that Justice Initiatives has helped to support over the years.

The Drug Treatment Court, which has long been a national leader in addressing the underlying causes of criminal activity and rehabilitating defendants to become productive members of society, celebrated its 15th anniversary. Family Court, which helps

resolve the difficult legal issues of divorce, child custody, child support and property distribution in a timely and respectful manner, celebrated its 10th anniversary. The SelfServe Center (SSC) also celebrated its 10th anniversary this year. Self-representation, with the myriad of procedures and documents, can be a very frustrating and daunting task for the average layperson. The SSC helps alleviate some of the frustration and burden on citizens by providing much needed forms and instructions to those who cannot afford an attorney. Last but certainly not least, Larry King's Clubhouse: Children's Play and Care Center (LKC) celebrated its 10th anniversary. LKC ensures the children of litigants, witnesses and jurors are cared for in a safe and enriching environment so they are not exposed to inappropriate and possibly psychologically damaging court testimony and so their parents can have peace of mind, without any distractions, while they transact legal business. We congratulate these programs for reaching these significant milestones and look forward to offering our support to them for at least another 10-15 years.

In the remainder of this report you will learn about some of the other court programs and services that Justice Initiatives sponsored or co-sponsored during the period. All totaled, JI invested \$22,651 in new grant monies into our local court system in FY09-10. These investments were made possible through the generosity of our many donors who contributed \$45,775; a 30% increase in annual fund raising. This increase is especially notable given the current status of the economy.

To our donors, volunteers and community partners—thank you for your support! With your help, Justice Initiatives will continue to assist local professionals in the creation of smart justice programs that will improve the administration of justice for all of our citizens. We deeply appreciate your shared commitment to a progressive and efficient court system in Mecklenburg County.



Hon. Chase B. Saunders (Ret.)

JI Board of Directors, Chair



# YEAR IN REVIEW 2009-10

## National Adoption Day

Justice Initiatives is pleased to have sponsored another National Adoption Day Celebration in Mecklenburg County. The program celebrates the successful creation of families and raises awareness of the need for adoptive homes. The event concludes with a special court session to finalize adoptions. The adopted children received teddy bears while the mothers received corsages and everyone enjoyed cake in celebration. One hundred six children were adopted into loving homes during this year's event.



Chief District Court Judge Lisa Bell congratulating a new family on their adoption.

## Town Hall Meetings



From Left to Right: Public Defender, Kevin Tully; Clerk of Court, Martha Curran; District Attorney, Peter Gilchrist; News 14 anchor, Rob Boisvert; Trial Court Administrator, Todd Nuccio; Chief District Court Judge, Lisa Bell; and, Senior Resident Superior Court Judge, Richard Boner field questions at a Town Hall Meeting.

Funding was provided by Justice Initiatives to support the creation of a public forum for citizens of Mecklenburg County to pose questions of court officials as well as become informed on the various aspects of the court system. The Town Hall Meetings take place at designated locations in all areas of the county and consist of a brief presentation, panel discussion, and a question and answer segment. Citizens are encouraged to voice concerns or offer questions about the court system to the Senior Resident Superior Court Judge, Chief District Court Judge, District Attorney, Public Defender, Clerk of Superior Court, and Trial Court Administrator. Justice Initiatives is proud to support the education and participation of the public in the 26th Judicial District through this series of community discussions.



# YEAR IN REVIEW 2009-10

## Second Annual Court Camp

The 26th Judicial District, in partnership with Justice Initiatives, Inc., held a unique summer day camp for teens who are interested in the law and learning more about the North Carolina court system during the week of June 14, 2010.

Eleven students ranging in age from fourteen through eighteen came to the Mecklenburg County Courthouse to participate in the second annual Court Camp sponsored by Justice Initiatives, Inc. The students attended camp from 9 a.m. to 4 p.m. each day and participated in classroom lectures, listened to guest speakers (including judges, clerks, court reporters, lawyers, bailiffs, and court administrators), partook in live observations of various criminal and civil trials, a mock trial, and a mock mediation. New activities this year included an exercise with an Assistant District Attorney in a courtroom, a trip to the Parker Poe law firm uptown for a tour and lunch, a trip to the Charlotte School of Law for a tour and lunch, and a tour of the Mecklenburg County Jail. New partners this year include the Mecklenburg County Bar Diversity Committee, the Moore & Van Allen law firm (who provided a boxed lunch on the terrace of the courthouse), and The Crowne Plaza Hotel who provided transportation to and from the Charlotte School of Law.

The goal of Court Camp is to foster an interest in the law for students considering a career in the legal or law enforcement field, as well as to teach them through hands-on activities about the North Carolina Judicial System. A graduation ceremony was held for the students at the end of Court Camp. The Honorable Tyyawdi M. Hands presided over the graduation, which was more formal this year. All parents were invited to attend and watch their sons and daughters graduate.



Students prepare for a mock trial

“This week in Court Camp was an eye-opening experience! I thought I knew a lot about the court system, but throughout the week I learned more and more information.”



# YEAR IN REVIEW 2009-10



## Online Interactive Court Calendars

Justice Initiatives provided funding for the design and programming of a new and innovative online court calendar. This interactive calendar allows Mecklenburg County Bar members the ability to update the status of their own cases and view the status of their colleagues' cases over the Internet. Providing this online service to attorneys promotes greater certainty as to what will transpire during the first and subsequent days of the term. It allows counsel to be better prepared and the court session to be more organized. A more organized court calendar results in better utilization of scarce trial time and a more productive session. Justice Initiatives is pleased to play a role in the development and application of this new technology in the 26th Judicial District.

“These interactive calendars are a simple but effective tool for keeping me informed about the status of cases ahead of me on the court docket”

## Juror Appreciation

Justice Initiatives again provided financial support to recognize those citizens who have proudly served as jurors. This annual celebration serves to educate the public about the justice system, enhance public awareness about the importance of jury service, and show appreciation to those citizens who have performed their civic duty.

A banner thanking all those who served as a juror hangs from the 4th street parking deck.



# YEAR IN REVIEW 2009-10



Above: Judge Kimberly Best-Staton addresses the attendees.

## Permanency Mediation Training

Justice Initiatives co-sponsored a training entitled “Permanency Mediation at a Glance” with the Model Court Advisory Committee, the Family Court Office, the Mecklenburg County Bar, and the Permanency Mediation (PMED) Department on April 14. The Honorable Kimberly Best-Staton, the Honorable Louis A. Trosch, as well as permanency mediators and representatives of Youth and Family Services, and Guardian Ad Litem program all provided education at the training.

The goals of this training were to highlight the PMED program, which is in its tenth year of service to our Juvenile Court process and encourage the utilization of this resource in a variety of case scenarios.

The target audience of the training was the attorneys serving in the 26th District Juvenile Abuse, Neglect, and Dependency Court.

The training included a recap of the history of PMED in our district, how PMED helps the different stakeholder agencies to better serve their clients, how participants can make the process smoother, and what efforts are being made to expand the use of PMED in the immediate future to assist in adherence to procedural changes resulting from a recent NC Court of Appeals decision.

## Larry King’s Clubhouse

Justice Initiatives continued its long-standing financial support for the courthouse child-care center. In FY09-10, the clubhouse served 7,882 children.



Larry King’s Clubhouse provides a safe, and enriching atmosphere for children visiting the courthouse.



# YEAR IN REVIEW 2009-10

## Court and Media Seminars

To build public trust and confidence, there must be an understanding of the organization, structure and complexities of the justice system. The media often plays a significant role in informing and educating the public about the court. As such, it is important that the court and media have open and honest communication to ensure that there is context and accuracy in the presentation of information. To that end, Justice Initiatives sponsors the Courts and Media Seminar. Through these ongoing meetings, members of the media are educated on the general and statutory requirements placed upon the court so they can utilize the information to better educate the public. Funding is provided to organize and host these seminars on a biannual basis.



Trial Court Administrator, Todd Nuccio, presents an overview of the court to members of the media (above). Local youth enjoy the Drug Court Month picnic in their stylish sunglasses (below).



## Drug Court Month

Justice Initiatives proudly sponsored this year's Drug Court Month. During Drug Court Month, education was provided to the public, court community, and elected officials regarding the success of the local drug courts. During the National Drug Court Month, the operations of eight local courts were highlighted through: a county proclamation; the presenting of information to community members, elected officials, and collaborating partners; providing special recognition for program participants, team members, and community partners; and emphasizing the advantages of drug courts on a local, state, and national level. A series of national studies show that for every dollar invested in Drug Treatment Courts, savings of three or four times that amount are realized. An independent study showed that Drug Treatment Court graduates are rearrested at half the rate of non-graduates. Justice Initiatives is proud to support and give recognition to this highly effective program.

“Not only do the Drug Treatment Courts reduce recidivism for these offenders, but also they give them and their families a new life”

-District Court Judge  
Thomas F. Moore



## RAISING THE BAR AWARD

Each year, the Raising the Bar award is presented by Justice Initiatives to honor a court employee who has made a significant and notable contribution to the advancement of the Mecklenburg County court system. The type of contribution made can vary, and may be related to performance, leadership, innovation, advocacy, public education or some other meritorious area related to the public good. The Board of Directors of Justice Initiatives, Inc. determines the relevancy, level of importance and degree to which each contribution has made a difference. The winner receives a check for \$1,000.00, a plaque in recognition of their accomplishment and the permanent listing of their name in the registry of past winners.

Justice Initiatives, Inc. announced Elisa Chinn-Gary, Family Court Administrator for the 26th Judicial District Trial Court Administrator's Office, as the winner of the third annual Raising the Bar Award.

While the general public may never come in direct contact with Elisa, they benefit from her hard work, vision, and contributions to the court system. Elisa is a coveted employee who will go the extra mile to ensure a job is done right. The fundamental mission of the 26th Judicial District's Trial Court Administrator's office is to provide fair and accessible justice to the community. Combine that with Justice Initiative's mission to educate the community about the court system, and you find Elisa Chinn-Gary. Elisa leads by example in her interactions with the general public, attorneys, agency administrators, and judges. She leads her co-workers in a deliberate effort to be fair and respectful to every person with whom she has contact. She often goes out of her way to ensure individuals have a true understanding of the process. Thanks to Elisa, other court personnel are able to focus on the business of the court: administering, delivering, and upholding justice for the citizens of Mecklenburg County.

When asked how she feels about winning this award, Elisa says, "I am truly honored to receive the 2010 Raising the Bar Award. It is my privilege to be considered among those who have demonstrated outstanding service and leadership in the court community. I'd like to thank the Board of Directors of Justice Initiatives for making this award possible. I'd also like to thank Chief District Court Judge Lisa Bell and Trial Court Administrator Todd Nuccio for their support and empowerment. Lastly, I'd like to recognize and convey my heartfelt appreciation to the Family Court judges, attorneys, mediators and coordinators who serve families with patience and concern each and every day. I am pleased to work among such a distinguished group of professionals."



Elisa Chinn-Gary receives the fourth annual Raising the Bar Award.

By investing in the professional development of courthouse personnel, Justice Initiatives seeks to foster the creation of new and innovative court programs that will lead to improvements in court operations thereby benefiting the community.



# EVENING AT THE COURTHOUSE



On Tuesday, May 11, 2010, Justice initiatives, Inc. hosted its 4th annual *Evening at the Courthouse* at the Mecklenburg County Courthouse.

As has become the tradition, the event was attended by numerous distinguished members of the federal and state judiciary, state and local elected representatives, and leading members of the Mecklenburg County Bar and community. Guests enjoyed food from some of Charlotte's finest dining establishments as they listened to keynote speaker and former Mayor Pat McCrory. The guests capped the night off on the 9th story terrace listening to live music, socializing, and enjoying cold refreshments and delicious desserts in another perfect North Carolina evening.

This year's event raised more funds than any prior year.

## Food & Dessert Sponsors



BISTRO LAURENT TOURONDEL



# EVENING AT THE COURTHOUSE

## 2009-10 Sponsors

### Supreme (\$5,000+ )

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Thank you to our many sponsors for your continued dedication to our efforts.

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Tin, Fulton, Greene & Owen



# GOALS FOR 2010-11

Justice Initiatives is considering many exciting projects for 2010-11. Among these projects are:



SCRAM is a recently developed technology that continuously monitors alcohol in a person's system so the Court is better informed and defendants are held accountable.

Implementation of a new I-CAN! module that provides self-represented litigants access to interactive custody and visitation forms. Another project in the works is the implementation of queuing technology, which will help process the defendants waiting to be seen in the courthouse Post-Judgment Services Center more efficiently. Also on the drawing board is an enhancement to the online calendars program, which will allow attorneys to directly schedule their motions hearings over the Internet as opposed to calling or visiting a court office. Another technology venture being explored is the funding of alcohol detection and monitoring devices to help bring about greater access for indigent defendants and better compliance with program rules for those participating in the DWI Treatment Courts.

With regards to our public education efforts, we also plan to sponsor a judicial candidates' forum so that citizens may become better informed when voting for judges during the upcoming elections. Along these same lines, we plan to sponsor a debate between candidates vying for the District Attorney position in the 26th Judicial District.

**educate.**



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# INDEPENDENT AUDITOR'S REPORT

## C. DEWITT FOARD & COMPANY, P.A.

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CERTIFIED PUBLIC ACCOUNTANTS

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CHARLOTTE, NORTH CAROLINA 28203

TELEPHONE: 704-372-1515 • FACSIMILE: 704-372-6066

PHILLIP G. WILSON

TERRY W. LANCASTER

### INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Justice Initiatives, Inc.  
Charlotte, North Carolina

We have audited the accompanying statement of financial position of Justice Initiatives, Inc. (a nonprofit organization) for the year ended June 30, 2010, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior-year summarized comparative information has been derived from the Organization's 2009 financial statements and, in our report dated October 14, 2009, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Justice Initiatives, Inc. as of June 30, 2010, and its activities and cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

*C. DeWitt Foard & Company, P.A.*

August 23, 2010



# FINANCIAL STATEMENTS

## Statement of Financial Position

	June 30,	
	2010	2009
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$45,589	\$112,337
Certificate of deposit	61,078	60,000
Unconditional promises to give	3,725	5,000
Prepays	1,945	1,695
<b>TOTAL ASSETS</b>	<b>\$112,337</b>	<b>\$179,032</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Liabilities:		
Accounts payable	\$179	\$13,518
Funds held for unrelated organizations	18,564	36,951
<b>Total Liabilities</b>	<b>18,743</b>	<b>50,469</b>
Net Assets:		
Unrestricted:		
Designated	14,037	29,439
Undesignated	27,130	21,494
<b>Total Unrestricted Net Assets</b>	<b>41,167</b>	<b>50,933</b>
Temporarily restricted	52,427	77,630
<b>Total Net Assets</b>	<b>93,594</b>	<b>128,563</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$112,337</b>	<b>\$179,032</b>

## Notes to Financial Statements

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Organization

Justice Initiatives, Inc. is a North Carolina not-for-profit corporation that was formed in 2004. The purpose of the Organization is to advance reforms related to the 26<sup>th</sup> Judicial District of North Carolina including organization, structure, and administration; to educate and advocate regarding the needs of the court system offices and programs within the 26<sup>th</sup> Judicial District; to receive, hold and disburse funds donated by individuals, foundations, corporations, and governmental entities that are earmarked for particular offices, programs, or services within the 26<sup>th</sup> Judicial District; and to support fundraising activities for the court system offices and programs within the 26<sup>th</sup> Judicial District.

#### Basis of presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. 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. At June 30, 2010, the Organization had no permanently restricted net assets and \$52,427 remaining in temporarily restricted net assets.

#### Contributions

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.



# FINANCIAL STATEMENTS

## Statement of Activities

	Year ended June 30, 2010			Prior Year Comparative Totals
	Unrestricted	Temporarily Restricted	TOTALS	
<b><u>SUPPORT</u></b>				
Contributions	\$4,627	\$5,001	\$9,628	\$14,275
Fundraising (net of \$5,595 direct benefit)	35,705	-	35,705	23,109
Miscellaneous	1,370	-	1,370	-
Net assets released from restrictions by payment	30,204	(30,204)	-	-
Total	<u>71,906</u>	<u>(25,203)</u>	<u>46,703</u>	<u>37,384</u>
<b><u>EXPENSES</u></b>				
Program services	68,893	-	68,893	15,898
Management and general	12,779	-	12,779	11,945
Fundraising	-	-	-	709
Total	<u>81,672</u>	<u>-</u>	<u>81,672</u>	<u>28,552</u>
CHANGE IN NET ASSETS	(9,766)	(25,203)	(34,969)	8,832
NET ASSETS, BEGINNING	50,933	77,630	128,563	105,384
Adjustment for understatement of net assets	-	-	-	14,347
NET ASSETS, BEGINNING AS RESTATED	<u>50,933</u>	<u>77,630</u>	<u>128,563</u>	<u>119,731</u>
NET ASSETS, ENDING	<u>\$41,167</u>	<u>\$52,427</u>	<u>\$93,594</u>	<u>\$128,563</u>

## Notes to Financial Statements

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

#### Donated services and goods

Donated services are reported as contributions when the services (a) create or enhance nonfinancial assets or (b) would be purchased if they had not been provided by contribution, require specialized skills, and are provided by individuals possessing those skills. Donated equipment or materials, if significant, are included in support at fair value. During the year, the Organization recorded no contributed services or donated equipment.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific assistance programs and various assignments. Also, the Organization receives clothing and similar noncash contributions, which are either given to residents or are donated to other nonprofit organizations for distribution. No amounts have been reflected in the financial statements for these contributions as the contributions are either insignificant or do not meet the criteria for recognition.

#### Cash and cash equivalents

Cash and cash equivalents consist of cash on hand, cash in banks, and certificates of deposit with maturities of three months or less.

#### Income taxes

The Organization is a tax-exempt entity under Section 501(c)(3) of the Internal Revenue Code and is classified as an entity, which is not a private foundation.

Generally accepted accounting principles require an organization to recognize a tax benefit or expense from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The Organization had no uncertain tax positions as of June 30, 2010.

#### Use of estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could be different from those estimates.



# FINANCIAL STATEMENTS

## Statement of Functional Expenses

	Year Ended June 30, 2010				Prior Year Comparative Totals
	Program Services	Management and General	Fundraising	TOTALS	
Grant expense	\$67,993	-	-	\$67,993	\$14,519
Professional fees	-	8,123	-	8,123	6,606
Insurance	-	2,034	350	2,384	2,377
Office expenses	-	2,152	3,776	5,928	-
Website development	900	100	-	1,000	2,337
Meals and entertainment	-	-	1,469	1,469	-
Postage	-	210	-	210	19
Miscellaneous	-	160	-	160	2,694
<b>TOTAL EXPENSES</b>	<b>68,893</b>	<b>12,779</b>	<b>5,595</b>	<b>87,267</b>	<b>28,552</b>
Less - Special Events Costs					
Deducted from Revenue	-	-	5,595	5,595	-
<b>NET EXPENSES</b>	<b>\$68,893</b>	<b>\$12,779</b>	<b>-</b>	<b>\$81,672</b>	<b>\$28,552</b>

## Notes to Financial Statements

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, *continued*

#### *Prior-year comparative totals*

The financial statements include certain prior-year summarized information, which is presented for comparative purposes only. Accordingly, such information should be read in conjunction with the Organization's 2009 financial statements, from which the summarized information was derived. Also, certain amounts shown as prior-year comparative totals have been reclassified to conform to the current-year presentation.

### NOTE 2 – CERTIFICATE OF DEPOSIT

The certificate of deposit is valued at cost plus accrued interest, which approximates fair value. The certificate of deposit bears interest at rate of .5 percent and matures September 15, 2010.

### NOTE 3 – FAIR VALUE MEASUREMENTS

Generally accepted accounting principles require the fair value of financial instruments to be determined based on the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants. It establishes a three-level valuation hierarchy based upon observable and unobservable inputs, as follows:

Level 1 - Fair value is based on quoted prices in active markets for identical assets or liabilities.

Level 2 - Fair value is based on observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Fair value is based on unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

All of the Organization's investments are classified as Level 2 assets.



# FINANCIAL STATEMENTS

## Statement of Cash Flows

	June 30,	
	2010	2009
<b><u>OPERATING ACTIVITIES</u></b>		
Change in net assets	(\$34,969)	\$8,832
Adjustments to reconcile changes in net assets to net cash flows from operating activities:		
Decrease (increase) in operating assets:		
Unconditional promises to give	1,275	7,500
Prepays	(250)	152
Increase (decrease) in operating liabilities:		
Accounts payable	(13,339)	13,518
Funds held for unrelated organizations	(18,387)	(1,518)
Cash Flows From Operating Activities	<u>(65,670)</u>	<u>28,484</u>
<b><u>INVESTING ACTIVITIES</u></b>		
Purchase of certificate of deposit	(1,078)	(60,000)
Cash Flows From Investing Activities	<u>(1,078)</u>	<u>(60,000)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	<u>(66,748)</u>	<u>(31,516)</u>
CASH AND CASH EQUIVALENTS, BEGINNING	<u>112,337</u>	<u>143,853</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$45,589</u>	<u>\$112,337</u>

## Notes to Financial Statements

### NOTE 4 – RECEIVABLES

Unconditional promises to give are recorded at fair value and recognized when the donor makes a promise to give funding to the Organization. These receivables are shown with no allowance for doubtful accounts since all amounts are expected to be collected during the subsequent fiscal year.

### NOTE 5 – FUNDS HELD FOR UNRELATED ORGANIZATIONS

The accompanying statement of financial position reflects a liability for the funds held by the Organization for the benefit of other unrelated organizations. The amount held at year-end is comprised of the following:

Permanency Mediation	\$	1,968
DTC Youth Treatment Court		7,646
ADR		2,975
Family Court		4,813
Others (less than \$1,000 each)		1,162
		<u>18,564</u>
TOTAL	\$	<u>18,564</u>



# FINANCIAL STATEMENTS

## Notes to Financial Statements

### NOTE 6 – NET ASSETS

#### Board designated

Board designated net assets represents amounts that have been set aside by Justice Initiatives for specific purposes but are not restricted by donors. The \$14,037 balance in designated net assets as of June 30, 2010, is due to be paid during the subsequent fiscal year and consists of the following:

Board designated net assets are as follows:

Town Hall Meetings	\$	4,005
TCA Continuing Ed Funds		1,502
Juror Appreciation		1,815
Employee Incentives		2,294
Others (less than \$1,000 each)		<u>4,421</u>

TOTAL	\$	<u>14,037</u>
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#### Temporarily Restricted

At June 30, 2010, the Organization held the following amounts, which were restricted to be used for specific purposes:

Online Court forms	\$	47,901
Larry King Clubhouse		2,500
Drug Court		1,661
Front Porch Funds		<u>365</u>

TOTAL	\$	<u>52,427</u>
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### NOTE 7 – CONCENTRATIONS OF RISK

#### Revenue

The Organization received funding from one special event. Any significant reduction in funding from this event, if this were to occur, could have a significant effect on the Organization's programs and activities.

### NOTE 8 – SUBSEQUENT EVENTS

The Organization has evaluated subsequent events from the date of the statement of financial position through the date of the audit report. During this period, no material recognizable subsequent events were identified.



# FINANCIAL STATEMENTS

## Notes to Financial Statements

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## 2009-10 Board of Directors

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