

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE
FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2008

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

Release Date 4/1/09

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

Lake Charles, Louisiana

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McELROY, QUIRK & BURCH

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Compilation 9/30/08 Annual Governor's Conference Report

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REPORT OF INDEPENDENT ACCOUNTANTS

Mr. Ronald Rossitto, Program Director
Annual Governor's Conference
on Juvenile Justice
Lake Charles, Louisiana

We have compiled the accompanying balance sheet of the Annual Governor's Conference on Juvenile Justice as of September 30, 2008, and the related statement of revenues, expenditures and changes in fund balance and statement of revenues, expenditures and changes in fund balance budget (GAAP basis) and actual for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The Annual Governor's Conference on Juvenile Justice did not implement Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, for the year ending September 30, 2008. The effects of this departure from generally accepted accounting principles have not been determined.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Conference's assets, liabilities, fund balances, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

McElroy Quirk & Burch

Lake Charles, Louisiana
March 23, 2009

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

AS OF SEPTEMBER 30, 2008

See Accountants' Compilation Report

	<u>Governmental</u>	<u>Account</u>	
	Special	Group	Total
	Revenue	General	(Memorandum
	Fund	Fixed	Only)
	<u>Assets</u>	<u>Assets</u>	<u>Only)</u>
ASSETS			
Cash	\$ 79,555	\$ -	\$ 79,555
Fixed assets	-	15,812	15,812
	<u>79,555</u>	<u>15,812</u>	<u>95,367</u>
Total assets	<u>\$ 79,555</u>	<u>\$ 15,812</u>	<u>\$ 95,367</u>
 LIABILITIES AND FUND BALANCE			
Liabilities	\$ -	\$ -	\$ -
Fund balance:			
Unreserved	79,555	-	79,555
Investment in general fixed assets	-	15,812	15,812
Total fund balance	<u>79,555</u>	<u>15,812</u>	<u>95,367</u>
Total liabilities and fund balance	<u>\$ 79,555</u>	<u>\$ 15,812</u>	<u>\$ 95,367</u>

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

YEAR ENDED SEPTEMBER 30, 2008

See Accountants' Compilation Report

REVENUES	
Intergovernmental	\$ 35,000
Registration fees	<u>22,680</u>
Total revenues	<u>57,680</u>
EXPENDITURES	
Current:	
Contract services	11,590
Equipment	2,732
Other direct	18,943
Travel	<u>23,822</u>
Total expenditures	<u>57,087</u>
Excess of revenues over expenditures	593
FUND BALANCE	
Beginning of period	<u>78,962</u>
End of period	<u>\$ 79,555</u>

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET (GAAP BASIS) AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 2008
 See Accountants' Compilation Report

	Special Revenue Fund Type		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 35,000	\$ 35,000	\$ -
Registration fees	20,000	22,680	2,680
Sponsor registration	1,000	-	(1,000)
Total revenues	<u>56,000</u>	<u>57,680</u>	<u>1,680</u>
EXPENDITURES			
Current:			
Contract services	12,000	11,590	410
Equipment	-	2,732	(2,732)
Other direct	21,700	18,943	2,757
Travel	<u>23,000</u>	<u>23,822</u>	<u>(822)</u>
Total expenditures	<u>56,700</u>	<u>57,087</u>	<u>(387)</u>
Excess of revenues over expenditures	(700)	593	1,293
FUND BALANCE			
Beginning of period	<u>79,000</u>	<u>78,962</u>	<u>(38)</u>
End of period	<u>\$ 78,300</u>	<u>\$ 79,555</u>	<u>\$ 1,255</u>