

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE
FINANCIAL REPORT
TWO YEARS ENDED SEPTEMBER 30, 2006

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.

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ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

Lake Charles, Louisiana

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McELROY, QUIRK & BURCH

A Professional Corporation • Certified Public Accountants • Since 1925
800 Kirby Street • P.O. Box 3070 • Lake Charles, LA 70602-3070
337 433-1063 • Fax 337 436-6618 • Web page: www.mqb-cpa.com

Compilation 9/30/06 Annual Governor's Conference Report

Carl W. Cometaux, CPA
Gus W. Schram, III, CPA, CVA
Martin L. Chelostky, CPA, CPE
Robert M. Gani, CPA, MT
Mollie C. Broussard, CPA
Jason L. Guillory, CPA
Greg P. Naquin, CPA, CFP™
Billy D. Fisher, CPA
Joe G. Peshoff, II, CPA, CVA



Otray J. Woods, Jr., CPA, Inactive
Robert F. Cargile, CPA, Inactive
William A. Mancuso, CPA, Retired
Barbara Hutson Gonzales, CPA, Retired
Judson J. McCann, Jr., CPA, Retired

CFE - Certified Fraud Examiner
MT - Masters of Taxation
CVA - Certified Valuation Analyst
CFP - Certified Financial Planner

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, 2006, 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 two years 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 two years ending September 30, 2006. 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 26, 2007

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 AS OF SEPTEMBER 30, 2006
 See Accountants' Compilation Report

	Governmental	Account Group		Total (Memorandum Only)
	Special Revenue Fund	General Fixed Assets		Total (Memorandum Only)
<u>ASSETS</u>				
Cash	\$ 72,679		\$	72,679
Fixed assets		13,080		13,080
	\$ 72,679	\$ 13,080	\$	85,759
 <u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ 215		\$	215
TOTAL LIABILITIES	215	0		215
Fund Balance:				
Unreserved	72,464			72,464
Investment in general fixed assets		13,080		13,080
TOTAL FUND BALANCE	72,464	13,080		85,544
TOTAL LIABILITIES AND FUND BALANCE	\$ 72,679	\$ 13,080	\$	85,759

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
TWO YEARS ENDED SEPTEMBER 30, 2006
See Accountants' Compilation Report

REVENUES	
Intergovernmental	\$ 35,000
Registration fees	17,034
Sponsor registration	<u>1,200</u>
Total Revenues	53,234
EXPENDITURES	
Current:	
Contract services	11,500
Other direct	10,312
Travel	<u>23,989</u>
Total expenditures	<u>45,801</u>
Excess of revenues over expenditures	7,433
FUND BALANCE	
Beginning of period	<u>65,031</u>
End of period	\$ <u><u>72,464</u></u>

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 TWO YEARS ENDED SEPTEMBER 30, 2006
 See Accountants' Compilation Report

	Special Revenue Fund Type		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 35,000	\$ 35,000	\$ 0
Registration fees	19,000	17,034	(1,966)
Sponsor registration	1,000	1,200	200
Total revenues	<u>55,000</u>	<u>53,234</u>	<u>(1,766)</u>
EXPENDITURES			
Current:			
Contract services	17,500	11,500	6,000
Other direct	9,900	10,312	(412)
Travel	23,500	23,989	(489)
Total expenditures	<u>50,900</u>	<u>45,801</u>	<u>5,099</u>
Excess of revenues over expenditures	4,100	7,433	3,333
FUND BALANCE			
Beginning of period	<u>65,000</u>	<u>65,031</u>	<u>31</u>
End of period	<u>\$ 69,100</u>	<u>\$ 72,464</u>	<u>\$ 3,364</u>