

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

**FINANCIAL REPORT
(Compiled)**

YEAR ENDED SEPTEMBER 30, 2012

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

Lake Charles, Louisiana

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McELROY, QUIRK & BURCH

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Compilation 9/30/2012 financial report

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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, 2012, 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. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

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 designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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, 2012. 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 accounting principles generally accepted in the United States of America. 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.

Ms Eloy Quirk + Beech

Lake Charles, Louisiana

March 26, 2013

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 AS OF SEPTEMBER 30, 2012
 See Accountants' Compilation Report

	<u>Governmental</u>	<u>Account</u>	
	Special	Group	
	Revenue	General	
	Fund	Fixed	Total
		Assets	(Memorandum
			Only)
			<u>Only)</u>
ASSETS			
Cash	\$ 3,054	\$ -	\$ 3,054
Accounts receivable	36,977	-	36,977
Fixed assets	-	15,812	15,812
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 40,031</u>	<u>\$ 15,812</u>	<u>\$ 55,843</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ 16,364	\$ -	\$ 16,364
Fund balance:			
Unreserved	23,667	-	23,667
Investment in general fixed assets	-	15,812	15,812
Total fund balance	<u>23,667</u>	<u>15,812</u>	<u>39,479</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balance	<u>\$ 40,031</u>	<u>\$ 15,812</u>	<u>\$ 55,843</u>

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

YEAR ENDED SEPTEMBER 30, 2012

See Accountants' Compilation Report

REVENUES

Intergovernmental	\$ 36,935
Registration fees	15,392
Miscellaneous income	2
Sponsor registration	<u>1,600</u>
Total revenues	<u>53,929</u>

EXPENDITURES

Current:

Contract services	6,181
Other direct	13,395
Bank	129
Travel	<u>25,086</u>
Total expenditures	<u>44,791</u>

Excess of revenues over expenditures 9,138

FUND BALANCE

Beginning of period	<u>14,529</u>
End of period	<u>\$ 23,667</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, 2012
 See Accountants' Compilation Report

	Special Revenue Fund Type		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 37,000	\$ 36,935	\$ (65)
Registration fees	16,000	15,392	(608)
Miscellaneous income	-	2	2
Sponsor registration	1,600	1,600	-
Total revenues	<u>54,600</u>	<u>53,929</u>	<u>(671)</u>
EXPENDITURES			
Current:			
Contract services	7,000	6,181	819
Other direct	13,200	13,395	(195)
Bank	-	129	(129)
Travel	25,000	25,086	(86)
Total expenditures	<u>45,200</u>	<u>44,791</u>	<u>409</u>
Excess of revenues over expenditures	9,400	9,138	(262)
FUND BALANCE			
Beginning of period	<u>14,529</u>	<u>14,529</u>	<u>-</u>
End of period	<u>\$ 23,929</u>	<u>\$ 23,667</u>	<u>\$ (262)</u>

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED SEPTEMBER 30, 2012

See Accountants' Compilation Report

There were no findings.

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

YEAR ENDED SEPTEMBER 30, 2012

See Accountants' Compilation Report

There were no findings.