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NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION

SHREVEPORT, LOUISIANA

DECEMBER 31, 1995

under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. This 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 7-31-96

**MONTE LOUISIANA CRIMINALISTICS LABORATORY COMMISSION**

**SHREVEPORT, LOUISIANA**

**DECEMBER 31, 1982**

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# Milton E. Kelley

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June 20, 1996

Mr. Ray Hard, Director  
and Board of Commissioners  
North Louisiana Criminalistics  
Laboratory Commission  
Shreveport, Louisiana

## INDEPENDENT AUDITOR'S REPORT

I have audited the general purpose financial statements of the North Louisiana Criminalistics Laboratory Commission and the individual fund and account group financial statements of the North Louisiana Criminalistics Laboratory Commission as of December 31, 1995, and for the year then ended. These financial statements are the responsibility of North Louisiana Criminalistics Laboratory Commission, Shreveport, Louisiana management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions (GAGAS), issued by the United States General Accounting office; the provisions of the Comptroller General's Report for Single Audits of State and Local Governments (CPAIG 1983) and Circular A-338, Audits of State and Local Governments, published by the Office of Management and Budget, the provisions of Public Law 90-302 (Single Audit Act of 1964). These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the North Louisiana Criminalistics Laboratory Commission, at December 31, 1995, and the results of its operations for

Mr. Ray Ward, Director  
and Board of Commissioners  
North Louisiana Criminalistics  
Laboratory Commission  
June 20, 1988  
Page 2

the year then ended, in conformity with generally accepted accounting principles. Also, in my opinion, the individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of the individual fund and account group of the North Louisiana Criminalistics Laboratory Commission, at December 31, 1986, and the results of operations of each fund for the year then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the individual fund and account group financial statements. The accompanying financial information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the North Louisiana Criminalistics Laboratory Commission. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, individual fund and account group financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements and the respective individual fund and account group financial statements taken as a whole.



# Milton E. Kelley

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July 20, 1990

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June 20, 1990

Mr. Ray Ward, Director  
and Board of Commissioners  
North Louisiana Criminalistics  
Laboratory Commission  
Shreveport, Louisiana

## INTERIM AUDITOR'S REPORT ON INTERNAL CONTROL IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

I have audited the general purpose financial statements of North Louisiana Criminalistics Laboratory Commission, and the individual fund and account group financial statements of the North Louisiana Criminalistics Laboratory Commission, as of and for the year ended December 31, 1989, and have issued my report thereon dated June 20, 1990.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-130, "Audits of State and Local Governments". Those standards and OMB Circular A-130 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit of the general purpose financial statements of North Louisiana Criminalistics Laboratory Commission, for the year ended December 31, 1989, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of North Louisiana Criminalistics Laboratory Commission, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to

Mr. Kay Hard, Director  
and Board of Commissioners  
North Louisiana Criminological  
Laboratory Commission  
June 28, 1988  
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the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

1. Revenue/receipts
2. Purchases/disbursements
3. External financial reporting

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

As this is a small entity and due to the limited number of employees that it has, it is impossible for the Laboratory Commission to have adequate segregation of duties which is basic to an adequate system of internal control.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Mr. Kay Hard, Director  
and Board of Commissioners  
North Louisiana Criministics  
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June 20, 1988  
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My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended for the information of the management, the Legislative Auditor and the Legislative Audit Advisory Council. However, this report is a matter of public record and its distribution is not limited.



# Milton E. Kelley

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June 20, 1996

Mr. Roy Nord, Director  
and Board of Commissioners  
North Louisiana Criminalistics  
Laboratory Commission  
Shreveport, Louisiana

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE AND REGULATIONS**

I have audited the general purpose financial statements of the North Louisiana Criminalistics Laboratory Commission, and the individual fund and account group financial statements of the North Louisiana Criminalistics Laboratory Commission, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 20, 1996.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments". These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to North Louisiana Criminalistics Laboratory Commission, is the responsibility of North Louisiana Criminalistics Laboratory Commission management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of North Louisiana Criminalistics Laboratory Commission, compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests indicate that, with respect to the items tested, North Louisiana Criminalistics Laboratory Commission, complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that North Louisiana Criminalistics Laboratory Commission, had not complied, in all material respects, with those provisions.



Mr. Ray Ward, Director  
and Board of Commissioners  
North Louisiana Criministics  
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June 28, 1986  
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This report is intended for the information of the management, the Legislative Auditor and the Legislative Audit Advisory Council. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script, appearing to read "Arthur E. Kelley". The signature is written in dark ink and is positioned to the right of the main text block.

GENERAL PURPOSE FINANCIAL STATEMENTS

NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION  
COMBINED BALANCE SHEETS--ALL FUND TYPES AND ACCOUNT GROUP

DECEMBER 31, 1995

<u>A S S E T S</u>	<u>Governmental Fund Type General Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Totals (Memorandum only)</u>
Cash in bank:			
Demand deposit	815,439	-	815,439
Grants receivable	98,697	-	98,697
Land	-	76,161	76,161
Buildings	-	469,393	469,393
Furniture and fixtures	-	89,899	89,899
Lab and office equipment	-	2,027,872	2,027,872
Autos	-	108,169	108,169
<b>Total assets</b>	<b><u>924,136</u></b>	<b><u>2,769,234</u></b>	<b><u>2,674,370</u></b>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	34,965	-	34,965
Insurance payable	523	-	523
Total liabilities	<u>35,488</u>	<u>-</u>	<u>35,488</u>
Fund equity:			
Investment in general fixed assets	-	2,769,234	2,769,234
Fund balances:			
Unreserved - undesignated	888,642	-	888,642
Total fund equity	<u>888,642</u>	<u>2,769,234</u>	<u>2,638,876</u>
<b>Total liabilities and fund equity</b>	<b><u>924,136</u></b>	<b><u>2,769,234</u></b>	<b><u>2,674,370</u></b>

The accompanying notes are an integral part of these financial statements.

**WEST LOUISIANA CRIMINALISTICS LABORATORY COMMISSION**

**GOVERNMENTAL FUND TYPE-GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PERIOD BEGINNING AND ENDING YEAR ENDED DECEMBER 31, 1995**

	1995		
	Budget	Actual	Variance (Unfavorable)
<b>Revenues:</b>			
<b>Court fees:</b>			
District courts	824,000	912,441	88,441
City courts	654,000	660,423	6,423
Mayor courts	40,000	47,810	( 1,450)
Grant funds	80,000	95,360	17,360
Interest earned	20,000	41,800	16,800
Rape kits	0,500	7,124	624
Miscellaneous	-	225	225
<b>Total revenues</b>	<u>1,618,500</u>	<u>1,768,833</u>	<u>148,423</u>
<b>Expenditures:</b>			
Auto expense	18,000	15,875	2,125
Building maintenance	105,000	101,710	3,291
Commission meeting expense	1,000	200	800
Dues and subscriptions	3,000	2,820	280
Freight	0,200	8,120	1,882
Insurance-general	87,000	98,540	452
Insurance-health	40,000	47,191	809
Laboratory-equip. maint.	10,000	16,150	1,841
Laboratory-supplies	244,000	240,864	36
Office-equipment maint.	3,000	2,863	237
Office-supplies	10,000	14,656	344
Payroll taxes	40,000	38,020	13,871
Professional services	215,000	114,485	815
Retirement	66,000	68,120	215
Salaries	820,000	818,297	4,603
Training	10,000	17,120	860
Travel	20,000	23,230	4,261
Utilities	56,000	54,950	1,050
Capital outlays	130,000	128,124	3,376
<b>Total expenditures</b>	<u>2,800,820</u>	<u>2,858,438</u>	<u>-41,727</u>
<b>Excess (deficiency) of revenues over expenditures</b>	( 182,320)	( 190,405)	160,820
<b>Fund balance at beginning of the year</b>	<u>1,002,122</u>	<u>1,082,122</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>819,802</u>	<u>891,717</u>	<u>169,220</u>

The accompanying notes are an integral part of these financial statements.

**STATE LOUISIANA CRIMINALISTICS LABORATORY COMMISSION**

**NOTES TO FINANCIAL STATEMENTS BY DECEMBER 31, 1995**

**1. Summary of significant accounting policies**

The North Louisiana Criminalistics Laboratory Commission was created in accordance with Louisiana Revised Statutes 48:2281-2284.3, for crime detection, prevention, investigation and other related activities in connection with criminal investigations. The Laboratory Commission serves the Louisiana parishes of Bienville, Bossier, Cadeo, Caldwell, Calcasieu, Calumet, Catahoula, Iberville, East Carroll, Franklin, Grant, Jackson, Lafourche, LaSalle, Lincoln, Madison, Morehouse, Natchitoches, Ouachita, Rapides, Red River, Richland, Sabine, Tensas, Union, Webster, West Carroll and Winn.

Fees are assessed as authorized by Louisiana Revised Statute 48:2284 on convictions in criminal cases in city and district courts within the 26 parish area.

A. Fund accounting: The North Louisiana Criminalistics Laboratory Commission is organized and operated on a fund basis whereby a separate self-balancing set of accounts (general fund) is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

B. Basis of accounting: Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Laboratory Commission's records are maintained on the modified accrual basis of accounting utilizing the following practices:

Revenues:

Court fees are recorded in the year they are remitted by the courts.

Federal and state grants are recorded when the Laboratory Commission is entitled to the funds.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

- C. Budgetary accounting: The annual budget for the Laboratory Commission was adopted on the modified accrual basis of accounting. A comparison of actual revenues and expenditures to budget is presented in the accompanying financial statements.
- D. Accruals: The Laboratory Commission does not utilize the accrual system to keep track of purchase commitments that have not yet resulted in liabilities. (GASB Cod. Sec. 1400.123).
- E. Fixed assets: The fixed assets of the Laboratory Commission are accounted for in the General Fixed Assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available.

The account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

The Laboratory Commission is currently in the process of setting up inventory records and assigning asset numbers to be attached to all activities.

- F. Vacation and sick leave: Employees of the Laboratory Commission accrue from 5 to 20 days of annual leave each year depending on length of service with the Laboratory Commission. Annual leave must be taken during the year following the employee's anniversary date. Employees accrue from 5 to 20 days sick leave each year depending on length of service with the Laboratory Commission. Sick leave cannot be accumulated from year to year. The cost of leave privileges, computed in accordance with GASB Codification Section 205, is recognized as a current year expenditure in the Governmental Fund when leave is actually taken.
- G. Total column on balance sheet - overview: The total column on the balance sheet - overview is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

### 3. Expenditures - Actual and Budget

The following individual fund had actual expenditures/expenses under budgeted expenditures/expenses for the year ended December 31, 1985:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Favorable Variance</u>
General Fund	<u>1,022,200</u>	<u>1,050,482</u>	<u>28,282</u>

## 3. Cash and cash equivalents

At December 31, 1995, the Laboratory Commission has cash and cash equivalents totaling \$915,409 as follows:

Demand Deposits \$915,409

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the Laboratory Commission has \$828,826 in deposits. These deposits are secured from risk by \$100,000 of federal deposit insurance and \$930,099 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GAO Statement 3, Legislative Revised Statute 19:2227 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the (political subdivision) that the fiscal agent has failed to pay deposited funds upon demand.

## 4. Fixed assets

The changes in general fixed assets follow:

	Balance December 31, 1994		Additions	Deletions	Balance December 31, 1995	
Land	26,161		50,800	-		76,961
Buildings	448,383		24,610	-		472,993
Laboratory and office equipment	1,817,840		318,000	-		2,027,072
Furniture and fixtures	88,609		4,194	-		92,803
Autos	72,315		32,806	-		105,121
<b>Totals</b>	<b>2,633,308</b>		<b>329,410</b>	<b>-</b>		<b>2,962,718</b>

Source of funds for fixed asset acquisitions:

General Fund	239,864
Grant Funds	85,546
<b>Total</b>	<b>325,410</b>

## 5. pension plans

### 1. Plan Description

The Parochial Employees' Retirement System of Louisiana, a Public Employee Retirement System (PERS), is the administrator of a cost sharing multiple-employer plan that was established by the Louisiana Legislature on or January 1, 1953, by Act 305 of 1952. The system was revised by Act No. 761 of 1978, effective January 1, 1988, to create the Plan A Fund and Plan B Fund to replace the "regular plan" and the "supplemental plan". Plan B Fund replaced the "regular plan". The system is administered by a Board of Trustees consisting of seven members. The North Louisiana Criministics Laboratory Commission participates in Plan "A".

The Retirement System is governed by the Louisiana Revised Statutes, Title 11, Sections 1901 through 2018, specifically, and other general laws of the State of Louisiana.

Employers that may participate are: Any parish in the State of Louisiana, excepting Orleans and East Baton Rouge, or the Police Jury or any other governing body of a parish which employs and pays persons serving the parish; the Police Jury Association of Louisiana; the Louisiana School Boards Association, and this Retirement System; members of School Boards at their option; any taxing district of a parish or any branch or section of a parish including a hospital district, water district, library, district indigent defender program in this state; and soil and water conservation districts.

The North Louisiana Criministics Laboratory Commission participates in Plan "A" as follows:

Total Current Year Payroll	Current Year Covered Payroll	Current Year Employer Expense
<u>\$15,381</u>	<u>\$15,381</u>	<u>\$5,211</u>

Membership is mandatory for all employees of taxing districts of a parish or any branch or section of a parish including a hospital district, water district or library that is a member of the retirement system providing they meet the statutory criteria.



A. Plan A Fund Benefits

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, 25 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 60.

The retirement allowance is equal to three percent of the member's final average compensation (defined as the average of the highest consecutive 36 months) multiplied by his years of creditable service; however, any employee who was a member of the supplemental plan only prior to the revision date has the benefit earned for service credited prior to the revision date on the basis of one percent of final compensation plus two dollars per month for each year credited prior to the revision date, and three percent of final compensation for each year of service credited after the revision date. The retirement allowance may not exceed the greater of one hundred percent of a member's final salary (last 12 months) or the final average compensation.

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement and suffers disability which has been certified by the State Medical Disability Board. The rate is 3 per cent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statutes.

Upon the death of a member with 5 or more years of creditable service, the Plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits range from 30 to 60 per cent of the member's final compensation.

B. Member contributions

Member contributions, established by Statute at 9.54 of total compensation for Plan A and at 2.84 of total compensation for Plan B, are deducted from the member's salary, and remitted by the participating employers. The Annuity Savings Fund of Plans A and B represents member contributions, loan refunds, and loan transfers to the Annuity Reserve Fund of Plans A and B.

C. Employer contributions

Employer contributions are actuarially determined every fiscal year according to statutory process. Written notice of these rates is provided to employers annually. In 1985, these employer rates are \$4 for Plan A and \$4 for Plan B.

6. Accounts payable

The payables of \$24,865 at December 31, 1985, are as follows:

	<u>General</u> <u>Fund</u>	<u>Total</u>
Accounts payable	<u>24,865</u>	<u>24,865</u>

7. Litigation

There is no litigation pending against the Laboratory Commission.

8. Name change of the Laboratory Commission

Act 148 of the 1981 Session of the Louisiana Legislature changed the name of the Laboratory Commission from Northwest Louisiana Criminalistic Laboratory Commission to North Louisiana Criminalistic Laboratory Commission.

9. Board of Commissioners

The Board of Commissioners of the North Louisiana Criminalistic Laboratory Commission serves as the governing body of the entity. They do not receive any compensation for their services.

FINANCIAL STATEMENTS OF INDIVIDUAL FIRM AND ACCOUNT GROUP

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

NORTH LOUISIANA CRIMINAL JUSTICE LABORATORY COMMISSION

GENERAL FUND

BALANCE SHEET

DECEMBER 31, 1993

A S S E T S

Cash in bank:	
Demand deposit	855,438
Certificate receivable	<u>50,000</u>
Total assets	<u>905,438</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	36,965
Insurance payable	<u>500</u>
Total liabilities	37,465
Fund balances:	
Unreserved-designated	<u>868,973</u>
Total liabilities and fund balance	<u>905,438</u>

The accompanying notes are an integral part of these financial statements.

NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET

(BASIC BASIS) AND ACTUAL YEAR ENDED DECEMBER 31, 1955

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Grant funds:</b>			
District courts	824,000	812,441	11,559
City courts	654,000	660,423	6,423
Mayor courts	49,000	47,910	1,090
Grant Funds	1,527,000	1,520,774	6,226
Interest earned	35,000	41,880	6,880
Rape kits	8,500	7,124	1,376
Miscellaneous	-	125	125
Total revenues	<u>1,610,500</u>	<u>1,764,224</u>	<u>148,423</u>
<b>Expenditures:</b>			
Auto expense	18,000	15,975	2,025
Building maintenance	105,000	161,759	56,759
Commission meeting expense	1,000	183	817
Dues and subscriptions	3,000	2,828	172
Freight	9,000	8,128	872
Insurance-general	57,000	56,948	52
Insurance-health	48,000	47,191	809
Laboratory-equipment maintenance	18,000	16,159	1,841
Laboratory-supplies	244,000	243,984	16
Office-equipment maintenance	3,000	3,863	863
Office-supplies	15,000	14,856	144
Payroll taxes	48,000	32,028	15,972
Professional services	115,000	114,488	512
Retirement	68,000	68,728	728
Salaries	600,000	618,387	18,387
Training	18,000	17,120	880
Travel	28,000	23,228	4,772
Utilities	58,000	54,980	3,020
Capital outlays	<u>320,000</u>	<u>328,324</u>	<u>8,324</u>
Total expenditures	<u>1,838,350</u>	<u>1,938,483</u>	<u>100,133</u>
<b>Excess of revenues over expenditures</b>	<b>( 227,850)</b>	<b>( 174,259)</b>	<b>153,591</b>
<b>Fund balance at beginning of the year</b>	<b>1,052,322</b>	<b>1,042,122</b>	<b>10,200</b>
<b>Fund balance at end of year</b>	<b><u>824,472</u></b>	<b><u>867,863</u></b>	<b><u>43,391</u></b>

The accompanying notes are an integral part of these financial statements.

**GENERAL FIXED ASSETS**

To account for fixed assets not used in proprietary fund operations.

LOUISIANA CRIMINALISTICS LABORATORY COMMISSION

GENERAL FIXED ASSETS

STATEMENT OF GENERAL FIXED ASSETS

DECEMBER 31, 1982

<u>General fixed assets:</u>	
Land	74,161
Buildings	469,393
Laboratory equipment	2,027,672
Furniture and fixtures	88,899
Autos	<u>128,108</u>
Total general fixed assets	<u>2,788,233</u>
<u>Investment in general fixed assets:</u>	
Assets acquired prior to 1/1/82-source unknown	1,976,061
General Fund	1,200,593
Grants	<u>881,888</u>
Total investment in general fixed assets	<u>2,788,234</u>

The accompanying notes are an integral part of these financial statements.



Laboratory and Office Equipment	Furniture and Fixtures	Autos
1,827,446	88,605	72,215
124,666	9,294	32,894
<u>85,380</u>	<u>-</u>	<u>-</u>
<u>210,046</u>	<u>9,294</u>	<u>32,894</u>
<u>2,027,672</u>	<u>97,899</u>	<u>105,109</u>

**SUPPLEMENTAL INFORMATION**

# Milton E. Kelley

Certified Public Accountant

1983 MARINE, L.L.C., Manager

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June 20, 1996

Mr. Ray Ward, Director  
and Board of Commissioners  
North Louisiana Criminalistics  
Laboratory Commission  
Shreveport, Louisiana

## INDEPENDENT AUDITOR'S REPORT

I have audited the general purpose financial statements of North Louisiana Criminalistics Laboratory Commission, and the individual fund and account group financial statements of the North Louisiana Criminalistics Laboratory Commission, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 28, 1996. These general purpose financial statements, and the individual fund and account group financial statements of the North Louisiana Criminalistics Laboratory Commission, are the responsibility of North Louisiana Criminalistics Laboratory Commission management. My responsibility is to express an opinion on these general purpose financial statements, and the individual fund and account group financial statements of the North Louisiana Criminalistics Laboratory Commission, based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements, and the individual fund and account group financial statements of the North Louisiana Criminalistics Laboratory Commission, are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the general purpose financial statements, and the individual fund and account group financial statements of the North Louisiana Criminalistics Laboratory Commission. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of North Louisiana Criminalistics Laboratory Commission, and the individual fund and account group financial statements of the North Louisiana Criminalistics Laboratory Commission, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general

Mr. Ray Hard, Director  
and Board of Commissioners  
North Louisiana Criministics  
Laboratory Commission  
June 20, 1964  
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purpose financial statements, and the individual fund and account group financial statements of the North Louisiana Criministics Laboratory Commission. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and the individual fund and account group financial statements of the North Louisiana Criministics Laboratory Commission, and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements, and the individual fund and account group financial statements of the North Louisiana Criministics Laboratory Commission, taken as a whole.



# Milton E. Kelley

Certified Public Accountant

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June 20, 1990

Mr. Ray Hard, Director  
and Board of Commissioners  
North Louisiana Criminalistics  
Laboratory Commission  
Shreveport, Louisiana

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROLS

I have audited the general purpose financial statements of North Louisiana Criminalistics Laboratory Commission, and the individual fund and account group financial statements of the North Louisiana Criminalistics Laboratory Commission, as of and for the year ended December 31, 1989, and have issued my report thereon dated June 20, 1990. As part of my audit, I made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering Federal financial assistance programs to the extent I considered necessary to evaluate the systems as required by generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the Single Audit Act of 1984, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". For the purpose of this report, I have classified the significant internal accounting and administrative controls used in administering Federal financial assistance programs in the following categories:

Revenues/receipts  
Purchases/disbursements  
Internal financial reporting

The management of North Louisiana Criminalistics Laboratory Commission is responsible for establishing and maintaining internal control systems used in administering Federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering Federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to Federal financial assistance programs, resources are in consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuser; and reliable data are obtained, maintained, and fairly disclosed in reports.

Mr. Ray Hard, Director  
and Board of Commissioners  
North Louisiana Criminalistics  
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June 20, 1984  
Page 2

Because of inherent limitations in any system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My study included all of the applicable control categories listed above. During the year ended December 31, 1983, North Louisiana Criminalistics Laboratory Commission expended 100 percent of its total Federal financial assistance under major Federal financial assistance programs. With respect to internal control systems used in administering major Federal financial assistance programs, my study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

With respect to the internal control systems used solely in administering the major Federal financial assistance programs of North Louisiana Criminalistics Laboratory Commission, my study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. My study and evaluation of the internal control systems used solely in administering the major Federal financial assistance programs of North Louisiana Criminalistics Laboratory Commission, did not extend beyond this preliminary review phase.

My study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the Federal financial assistance programs of North Louisiana Criminalistics Laboratory Commission. Accordingly, I do not express an opinion on the internal control systems used in administering the Federal financial assistance programs of North Louisiana Criminalistics Laboratory Commission. Further, I do not express an opinion on the internal control systems used in administering the major Federal financial assistance programs of North Louisiana Criminalistics Laboratory Commission.

Mr. Ray Reed, Director  
and Board of Commissioners  
North Louisiana Criminalistic  
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June 30, 1998  
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Also, my audit, made in accordance with the standards mentioned above, would not necessarily disclose material weaknesses in the internal control systems used solely in administering major federal financial assistance programs.

This report is intended solely for the use of management, the Legislative Auditor, and the Legislative Audit Advisory Council, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by North Louisiana Criminalistic Laboratory Commission, is a matter of public record.



# Milton E. Kelley

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June 29, 1994

Mr. Ray Hard, Director  
and Board of Commissioners  
North Louisiana Criminalistics  
Laboratory Commission  
Shreveport, Louisiana

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

I have applied procedures to test North Louisiana Criminalistics Laboratory Commission, compliance with the following requirements applicable to each of its major Federal financial assistance programs, which are identified in the schedule of Federal financial assistance, for the year ended December 31, 1993:

General Requirements:  
Political Activity  
Civil Rights  
Cash Management  
Federal Financial Reports

Specific Requirements:  
Matching, Level of Effort  
Reporting

My procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on North Louisiana Criminalistics Laboratory Commission, compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that North Louisiana Criminalistics Laboratory Commission, had not complied, in all material respects, with those requirements.

This report is intended for the information of the management, the Legislative Auditor, and the Legislative Audit Advisory Council. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



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NORTH LOUISIANA CRIMINALISTIC LABORATORY COMMISSION

SCHEDULE OF FEDERAL ASSISTANCE

FOR THE YEAR ENDING DECEMBER 31, 1985

	<u>CFDA Number</u>	<u>Sub-Grant Award Number</u>
<u>FEDERAL GRANTOR/ STATE PASS THROUGH GRANTOR NAME PROGRAM TITLE</u>		
<u>UNITED STATES DEPARTMENT OF JUSTICE, OFFICE OF JUSTICE PROGRAMS</u> passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice. Pursuant to Omnibus crime control and Safe Streets Act of 1968 as provided under P.L.90:10/am amended.		
Controlled Substance Analyt Program	16-579	93-83-B-83-0883
Controlled Substance Analyt Program	16-579	92-83-B-83-0382
crime Lab Upgrade	16-579	106-B-001 4 002 4 803
Totals		

<u>Federal Funds</u>	<u>Expenditures</u>	
	<u>Local Matching Fund</u>	<u>Total</u>
61,211	30,888	91,771
31,883	17,433	49,114
<u>3,460</u>	<u>      </u>	<u>3,460</u>
<u>96,554</u>	<u>48,321</u>	<u>143,358</u>