

7. Accounts payable

The payables of \$29,830 at December 31, 1993, are as follows:

	General Fund	Total
Accounts payable	27,927	27,927
Payroll taxes payable	<u>1,903</u>	<u>1,903</u>
Total	<u>\$29,830</u>	<u>\$29,830</u>

8. Litigation

There is no litigation pending against the Laboratory Commission.

9. Basic change of the Laboratory Commission

Act 168 of the 1991 Session of the Louisiana Legislature changed the name of the Laboratory Commission from Northwest Louisiana Criminalistics Laboratory Commission to North Louisiana Criminalistics Laboratory Commission.

10. Board of commissioners:

The Board of Commissioners of the North Louisiana criminalistics Laboratory Commission serve as the governing body of the entity. They do not receive any compensation for their service.

5. Pension plans

employees of the Commission are members of Public Employee Retirement System. This is a statewide retirement system. This system is a cost-sharing, multiple-employer, defined benefit pension plan administered by a separate board of trustees. Pertinent information relative to the plan follows:

All full-time employees are required to participate in the System. Employees who retire at or after age 50 with at least 20 years of creditable service or at or after age 55 with at least 12 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 1/3 percent of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the age specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Public Employees Retirement System of Louisiana, 8101 United Plaza Boulevard, Baton Rouge, Louisiana 70809-3098, or by calling (844) 828-7411.

Funding Policy-Plan members are required by state statute to contribute 9.25 percent of their annual covered salary and the Commission is required to contribute at an actuarially determined rate. The current rate is 3.75 percent of annual covered payroll. The contribution requirements of plan members and the Commission are established and may be amended by state statute. As provided by Louisiana Revised Statute 12:103, the employer contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year. Contributions to the System for the years ending December 31, 1997, 1998 and 1999 were \$29,343, \$60,799 and \$68,728, respectively, equal to the required contributions for each year.

6. Other post-employment benefits

The Commission provides no other post-employment benefits to its employees.

- 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. Encumbrances: The Laboratory Commission does not utilize the encumbrance system to keep track of purchase commitments that have not yet resulted in liabilities. (GASB Cod. Sec. 1000.103).
- 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 movables.

- F. Vacation and sick leave: Employees of the Laboratory Commission accrue from 5 to 30 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 30 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 680, 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. Whether is such data comparable to a consolidation.

### 3. Expenditures - Actual and Budget

The following individual fund had actual expenditures/expenses and budgeted expenditures/expenses for the year ended December 31, 1997:

Fund	Budget	Actual	Favorable Variance
General Fund	1,922,000	1,860,742	61,258

**North Louisiana Criminalistics Laboratory Commission**

**NOTES TO FINANCIAL STATEMENTS AT DECEMBER 31, 1992**

**1. Summary of significant accounting policies**

The North Louisiana Criminalistics Laboratory Commission was created in accordance with Louisiana Revised Statutes 40:2261-2266.3, for crime detection, prevention, investigation and other related activities in connection with criminal investigations. The Laboratory Commission covers the Louisiana parishes of Bienville, Bossier, Cadeo, Caldwell, Catahoula, Claiborne, Concordia, DeBato, East Carroll, Franklin, Grant, Jackson, Labadie, Lincoln, Madison, Morehouse, Natchitoches, Ouachata, Rapides, Red River, Richland, Sabine, Tensas, Union, Vernon, Webster, West Carroll and Winn.

Fees are assessed as authorized by Louisiana Revised Statute 40:2204 on convictions in criminal cases in city and district courts within the 28 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 even the related fund liability is incurred.

**LOUISIANA CRIMINALISTICS LABORATORY COMMISSION**

**EXPERIMENTAL FUND TYPE-GENERAL FUND**

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

**BUDGET (GAAP BASIS) AND ACTUAL YEAR ENDED DECEMBER 31, 1997**

	1997		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Grant funds:			
District courts	1,000,000	1,001,964	21,964
City courts	825,000	627,826	(197,174)
Mayor courts	45,000	46,861	1,861
Grant funds	210,000	227,283	17,283
Interest earned	20,000	20,831	831
Rape Rite	8,000	9,728	1,728
Case work	-	1,083	1,083
Other income	-	252	252
Total revenues	1,913,000	1,973,478	60,478
<b>Expenditures:</b>			
Auto expenses	14,000	51,208	37,208
Building maintenance	25,000	25,223	223
Data and subscriptions	12,000	22,508	10,508
Freight	1,000	482	(518)
Insurance-general	60,000	67,258	7,258
Insurance-health	95,000	54,508	(40,492)
Laboratory-equip. maint.	10,000	7,402	(2,598)
Laboratory-supplies	417,000	418,503	1,503
Office-equipment maint.	3,000	2,120	(880)
Office-supplies	19,000	18,974	(26)
Payroll taxes	7,000	6,728	(272)
Professional services	44,000	43,803	(197)
Retirement	69,000	69,143	143
Salaries	895,000	895,102	102
Training	10,000	14,552	4,552
Travel and schools	14,000	13,205	(795)
Utilities	27,000	26,318	(682)
Capital outlays	254,000	252,862	(1,138)
Total expenditures	1,938,000	1,968,243	(30,757)
Appropriation of fund balance	35,000	-	(35,000)
Excess (deficiency) of revenues over expenditures	-	12,715	12,715
Fund balance at beginning of the year	600,116	600,116	-
Fund balance at end of year	600,116	612,831	12,715

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

**NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION**  
**COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS**

**DECEMBER 31, 1997**

<u>A S S E T S</u>	<u>Governmental Fund Type General Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Balance (Non-reversion Only)</u>
Cash in banks:			
Demand deposit	582,785		582,785
Accounts Receivable	79,896		79,896
Land		76,143	76,143
Buildings		854,233	854,233
Furniture and fixtures		114,821	114,821
Lab and office equipment		2,432,821	2,432,821
Autos	-	109,208	109,208
<b>Total assets</b>	<b>203,881</b>	<b>3,582,325</b>	<b>3,228,076</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	37,327		37,327
Payroll tax payable	1,302	-	1,302
Total liabilities	38,629		38,629
Fund equity:			
Investment in general fixed assets		2,582,325	2,582,325
Fund balance:			
Unreserved - undesignated	810,881	-	810,881
Total fund equity	810,881	3,582,325	3,190,206
<b>Total Liability and fund equity</b>	<b>849,510</b>	<b>3,582,325</b>	<b>3,228,076</b>

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

GENERAL PURPOSE FINANCIAL STATEMENTS

Mr. Ray Beard, Director  
and Board of Commissioners  
North Louisiana Criminalistics  
Laboratory Commission  
February 3, 1998  
Page 2

risk that misstatements in accounts that would be material in relation to the 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of management, the Board of Directors and Federal awarding agencies and pass-through entities. However, this restriction is not intended to limit the distribution of this report.





# Milton E. Kelley

United Public Accountant

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February 3, 1998

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

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT  
OF GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

I have audited the general purpose financial statements of North Louisiana Criminalistics Laboratory Commission as of and for the year ended December 31, 1997, and have issued my report thereon dated February 3, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the North Louisiana Criminalistics Laboratory Commission's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control over Financial Reporting

In planning and performing my audit, I considered the North Louisiana Criminalistics Laboratory Commission's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the

# Milton E. Kelley

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February 3, 1998

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 statement of the North Louisiana Criminalistics Laboratory Commission as of December 31, 1997, 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, and the standards applicable to financial audits contained in 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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, as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated February 3, 1998 on my consideration of the North Louisiana Criminalistics Laboratory Commission's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

*Milton E. Kelley*

**NORTH LOUISIANA CRIMINAL JUSTICE LABORATORY COMMISSION**

**SHREVEPORT, LOUISIANA**

**DECEMBER 31, 1987**

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**NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION**  
**SHREVEPORT, LOUISIANA**  
**DECEMBER 31, 1997**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewer, 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: 2/14/98