

**North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana**

Financial Statements With Auditor's Report

As of and For the Year Ended December 31, 2024

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana

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Independent Auditors' Report

To the Members of the
Board of Commissioners
North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and major fund of the North Louisiana Criminalistics Laboratory Commission (the "Commission") as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the North Louisiana Criminalistics Laboratory Commission's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of North Louisiana Criminalistics Laboratory Commission, as of December 31, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Louisiana Criminalistics Laboratory Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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 the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about North Louisiana Criminalistics Laboratory Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of North Louisiana Criminalistics Laboratory Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about North Louisiana Criminalistics Laboratory Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 – 9, budgetary comparison information on pages 34 – 35, the Schedule of Contributions on page 37, and the Schedule of Proportionate Share of Net Pension Liability (Asset) on page 36, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

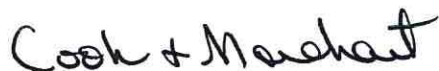
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the North Louisiana Criminalistics Laboratory Commission's basic financial statements. The

accompanying other supplementary information listed in the table of contents as Schedule of Compensation, Benefits, and Other Payments to Agency Head and shown on pages 38 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits, and Other Payments to Agency Head, shown on page 38 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. As disclosed in Note 1 to the financial statements, the Commission prepares its financial statements in accordance with accounting principles generally accepted in the United States of America. The other supplementary information schedule, Justice System Funding Schedule, shown on pages 39 – 41, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The schedule is presented to satisfy the requirements of Act 87 of the 2020 Regular Legislative Session (R.S. 24:515.2) and must be presented on the cash basis of accounting which differs significantly from those principles used to present financial statements in accordance with accounting principles generally accepted in the United States of America. The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the Justice System Funding Schedule, shown on pages 39 – 41, is fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2025, on our consideration of North Louisiana Criminalistics Laboratory Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of North Louisiana Criminalistics Laboratory Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Louisiana Criminalistics Laboratory Commission's internal control over financial reporting and compliance.



Cook & Morehart
Certified Public Accountants
June 23, 2025

NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of North Louisiana Criminalistics Laboratory Commission's financial performance provides an overview of the North Louisiana Criminalistics Laboratory Commission's financial activities for the fiscal year ended December 31, 2024. Please read it in conjunction with the Commission's financial statements, which begin on page 10.

FINANCIAL HIGHLIGHTS

The North Louisiana Criminalistics Laboratory Commission's net position increased by \$648,236 or 2.4%.

The North Louisiana Criminalistics Laboratory Commission's total revenues were \$7,018,118 in 2024 compared to \$7,372,303 in 2023; this decrease is due in large part to a decrease in gain on sale of assets.

During the year ended December 31, 2024, the North Louisiana Criminalistics Laboratory Commission had total expenses, excluding depreciation of \$5,435,543, compared to \$6,060,419 in 2023.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 10 and 11) provide information about the activities of the North Louisiana Criminalistics Laboratory Commission as a whole and present a longer-term view of the Commission's finances. Fund financial statements start on page 12. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the North Louisiana Criminalistics Laboratory Commission's operations in more detail than the government-wide statements by providing information about the North Louisiana Criminalistics Laboratory Commission's most significant funds.

Reporting the North Louisiana Criminalistics Laboratory Commission as a Whole

Our analysis of the North Louisiana Criminalistics Laboratory Commission as a whole begins on page 10. One of the most important questions asked about the North Louisiana Criminalistics Laboratory Commission's finances is "Is the North Louisiana Criminalistics Laboratory Commission as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the funds maintained by the North Louisiana Criminalistics Laboratory Commission as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector

companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the North Louisiana Criminalistics Laboratory Commission's *net position* and changes in it. You can think of the North Louisiana Criminalistics Laboratory Commission's net position – the difference between assets and liabilities – as one way to measure the North Louisiana Criminalistics Laboratory Commission's financial health, or *financial position*. Over time, *increases* or *decreases* in the North Louisiana Criminalistics Laboratory Commission's net position is one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors, however, to assess the overall health of the Commission.

In the Statement of Net Position and the Statement of Activities, we record the funds maintained by the North Louisiana Criminalistics Laboratory Commission as governmental activities:

Governmental activities – all of the expenses paid from the funds maintained by the North Louisiana Criminalistics Laboratory Commission are reported here which consists primarily of personal services, materials and supplies, contractual and other services, and other program services. Grants and court fees finance most of these activities.

Reporting the Commission's Most Significant Funds

Our analysis of the major funds maintained by the North Louisiana Criminalistics Laboratory Commission begins on page 12. The fund financial statements begin on page 12 and provide detailed information about the most significant funds maintained by the North Louisiana Criminalistics Laboratory Commission– not the North Louisiana Criminalistics Laboratory Commission as a whole. The North Louisiana Criminalistics Laboratory Commission's *governmental funds* use the following accounting approaches:

Governmental funds – All of the North Louisiana Criminalistics Laboratory Commission's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the North Louisiana Criminalistics Laboratory Commission's general government operations and the expenses paid from those funds. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance certain North Louisiana Criminalistics Laboratory Commission expenses. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Position and the Statement of Activities) and governmental *funds* in a reconciliation at the bottom of the fund financial statements.

THE NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION AS A WHOLE

The North Louisiana Criminalistics Laboratory Commission's total net position changed from a year ago, increasing from \$26,429,736, as restated to \$27,077,972. Our analysis below will focus on key elements of the total governmental funds for the years ended December 31, 2024 and 2023.

Table 1
Net Position

	Governmental Activities	
	2024	2023
Current and other assets	\$ 4,509,964	\$ 3,422,303
Capital assets	22,835,320	23,486,006
Total assets	27,345,284	26,908,309
Deferred outflows of resources		
- pension related	956,452	1,834,254
Current liabilities	201,428	188,103
Long-term liabilities	874,855	1,922,293
Total liabilities	1,076,283	2,110,396
Deferred inflows of resources		
- pension related	147,481	202,431
Net position:		
Net investment in capital assets	22,808,528	23,426,445
Unrestricted	4,269,444	3,003,291
Total net position	\$ 27,077,972	\$ 26,429,736

Net position of the North Louisiana Criminalistics Laboratory Commission's governmental activities increased by \$648,236 or 2.4%. Unrestricted net assets, the part of net assets that can be used to finance North Louisiana Criminalistics Laboratory Commission expenses without constraints or other legal requirements, increased from \$3,003,291 at December 31, 2023 to \$4,269,444 at December 31, 2024. This increase is due in large part to a decrease in the Commissions operating expenditures in 2024.

Table 2
Change in Net Position

	Governmental Activities	
	2024	2023
Revenues		
Program Revenues		
Capital grants and contributions	\$ 885,474	\$ 131,753
Operating grants and contributions	1,617,508	2,487,295
Court fees:		
District courts	1,354,977	1,343,699
City courts	801,090	685,361
Mayor courts	770,642	803,473
Other court fees	203,266	211,240
Bond fees	85,728	82,901
Fees Act 432	1,039,036	1,029,190
Fees for service - toxicology and drug chemistry	98,010	96,050
Rental Income	6,000	4,025
General Revenues		
Gain on sale of assets	6,480	427,063
Interest income	117,711	52,140
Miscellaneous revenues	32,196	18,113
Total revenues	<u>7,018,118</u>	<u>7,372,303</u>
Expenses		
Operations - criminalistics laboratory	<u>6,369,882</u>	<u>6,959,844</u>
Increase (decrease) in net position	<u>\$ 648,236</u>	<u>\$ 412,459</u>

Total revenues decreased \$354,185 or 4.8% from total revenues in the year ended December 31, 2023 of \$7,372,303 to total revenues of \$7,018,118 in the year ended December 31, 2024. This decrease is due in large part to a decrease in gain on sale of assets.

THE COMMISSION'S FUNDS

As the Commission completed the year, its governmental funds (as presented in the balance sheet on page 12) reported a *combined* fund balance of \$4,110,234, which is higher than last year's fund balance of \$2,967,667. This increase is due in large part to a decrease in operational expenses in 2024.

General Fund Budgetary Highlights

The Commission adopted a budget for its General Fund for the year ended December 31, 2024. There was one amendment to the budget during the year. The Commission's budgetary comparison is presented as required supplementary information and shown on page 34. Highlights for the year are as follows:

- Actual revenues were higher than budgeted amounts, due to more grant revenue and court fees than anticipated.
- Actual expenses were lower than budgeted amounts due in part to less salaries and utility expense than anticipated.

The Commission's General Fund balance of \$4,110,234 reported on page 13 differs from the General Fund's *budgetary* fund balance of \$3,704,717 reported in the budgetary comparison schedule on page 34. This is primarily due to the Commission budgeting on the cash basis of accounting.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of December 31, 2024 and 2023, the North Louisiana Criminalistics Laboratory Commission had invested \$22,835,320 and \$23,486,006, respectively, in capital assets.

Table 3
Capital Assets At Year End
(Net of Depreciation)

	2024	2023
Land	\$ 76,161	\$ 76,161
Buildings	20,793,147	21,434,125
Lab and office equipment	1,600,090	1,616,166
Furniture and fixtures	324,714	337,097
Vehicles	29,243	
Leased assets	11,965	22,457
Total	<u>\$ 22,835,320</u>	<u>\$ 23,486,006</u>

This year's major additions included:

Lab and office equipment	\$ 247,099	\$ 453,285
Vehicles	36,554	
	<u>\$ 283,653</u>	<u>\$ 453,285</u>

More detailed information about the capital assets are presented in Note 6 to the financial

Debt Administration

Long-term liabilities of the Commission are summarized as follows:

Table 4
Long-term Liabilities at Year End

	Governmental Activities	
	2024	2023
Leased assets - equipment	\$ 20,292	\$ 30,766
Net pension liability	316,229	1,365,320
Compensated absences	538,334	537,803
Total	<u>\$ 874,855</u>	<u>\$ 1,933,889</u>

The increase in compensated absences liability as of December 31, 2024, is due to the Commission's implementation of GASB Statement 101, *Compensated Absences*, effective January 1, 2024, as reflected in Notes 8 and 9.

More detailed information about the long-term liabilities is presented in Note 5 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The North Louisiana Criminalistics Laboratory Commission's management considered many factors when setting a fiscal year December 31, 2025 budget. Amounts available for appropriation and expenditures are expected to remain consistent with 2024.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the finances for those funds maintained by the North Louisiana Criminalistics Laboratory Commission and to show the North Louisiana Criminalistics Laboratory Commission's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of the North Louisiana Criminalistics Laboratory Commission at 1630 Tulane Avenue, Shreveport, Louisiana 71103.

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Statement of Net Position
December 31, 2024

	Governmental Activities
<hr/>	
ASSETS	
Cash	\$ 799,254
Investments	3,052,956
Receivables	489,562
Prepaid expenses	168,192
Capital assets	
Non-depreciable	76,161
Depreciable (net)	22,759,159
	<hr/>
Total assets	27,345,284
	<hr/>
DEFERRED OUTFLOWS OF RESOURCES - Pension Related	956,452
	<hr/>
LIABILITIES	
Accounts payable	50,190
Accrued liabilities	151,238
Long-term liabilities:	
Due within one year	136,500
Due in more than one year	738,355
	<hr/>
Total liabilities	1,076,283
	<hr/>
DEFERRED INFLOWS OF RESOURCES - Pension Related	147,481
	<hr/>
NET POSITION	
Net investment in capital assets	22,808,528
Unrestricted	4,269,444
	<hr/>
Total net position	\$ 27,077,972
	<hr/>

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

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Statement of Activities
For the Year Ended December 31, 2024

	<u>Governmental Activities</u>
Expenses:	
Operations - criminalistics laboratory	\$ 6,369,882
Total expenses	<u>6,369,882</u>
Program revenues:	
Charges for services:	
Court fees:	
District courts	1,354,977
City courts	801,090
Mayor courts	770,642
Other court fees	203,266
Bond fees	85,728
Fees Act 432	1,039,036
Fees for service - toxicology and drug chemistry	98,010
Rental income	6,000
Operating grants and contributions	1,617,508
Capital grants and contributions	<u>885,474</u>
Total program revenues	<u>6,861,731</u>
Net program revenues (expenses)	<u>491,849</u>
General revenues	
Gain on sale of assets	6,480
Interest income	117,711
Miscellaneous	<u>32,196</u>
Total general revenues	<u>156,387</u>
Change in net position	648,236
Net position - beginning, as restated	<u>26,429,736</u>
Net position - ending	<u><u>\$ 27,077,972</u></u>

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

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Balance Sheet
Governmental Fund
December 31, 2024

	General Fund
Assets	
Cash	\$ 799,254
Investments	3,052,956
Receivables	489,562
Total assets	<u>\$ 4,341,772</u>
Liabilities	
Accounts payable	\$ 50,190
Accrued liabilities	151,238
Total liabilities	<u>201,428</u>
Deferred inflows of resources	
Unavailable revenue	30,110
Total deferred inflows of resources	<u>30,110</u>
Fund balance	
Unassigned	4,110,234
Total liabilities and fund balance	<u>\$ 4,341,772</u>
Total fund balance - governmental fund	\$ 4,110,234
Amounts reported for governmental activities in the statement of net position are different because:	
The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.	168,192
Long-term liabilities and other amounts are not due and payable in the current period and therefore are not reported in the funds.	
Net pension liability	(316,229)
Compensated absences	(538,334)
Lease liability	(20,292)
Deferred inflows - pension related	(147,481)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	22,835,320
Other long-term assets and other amounts are not available to pay for current period expenditures and therefore are not available in the fund statements.	
Unavailable revenue	30,110
Deferred outflows - pension related	956,452
Net position of governmental activities	<u>\$ 27,077,972</u>

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

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended December 31, 2024

Revenues	General Fund
Court fees:	
District courts	\$ 1,354,977
City courts	803,378
Mayor courts	775,597
Other court fees	203,196
Intergovernmental	2,454,432
Bond fees	86,392
Fees Act 432	1,040,991
Charges for service	98,010
Rent revenue	6,000
Interest income	117,711
Miscellaneous	20,236
Total revenues	<u>6,960,920</u>
Expenditures	
Operations:	
Auto expense	51,333
Building maintenance	99,594
Freight	8,945
Insurance - general	122,586
Insurance - health	199,973
Laboratory equipment maintenance	160,215
Laboratory supplies	175,310
Professional fees	270,101
Office supplies	62,572
DNA	1,860,670
Other services	3,656
Retirement expense	216,572
Salaries	1,930,161
Payroll taxes	31,622
Training	55,163
Travel	39,651
Utilities	263,033
Miscellaneous	1,982
Capital outlay	<u>283,653</u>
Total expenditures	<u>5,836,792</u>
Excess of revenues over expenditures	1,124,128
Other financing sources	
Proceeds from insurance	11,959
Proceeds from sale of assets	6,480
Total other financing sources	<u>18,439</u>
Net change in fund balance	1,142,567
Fund balance, beginning of year	<u>2,967,667</u>
Fund balance, end of year	<u>\$ 4,110,234</u>

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

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balance of the Governmental Fund to the Statement of Activities
For the Year Ended December 31, 2024

Net change in fund balance - total governmental fund	\$ 1,142,567
Amounts reported for governmental activities in the statement of activities are different because:	
The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.	(36,544)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Compensated absences	(12,127)
Pension expense - decrease	155,795
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Unavailable revenue	5,914
Non-employer contributions to cost-sharing pension plan	32,844
Debt/lease proceeds provide current financial resources to governmental funds, but issuing debt/leases increases long-term liabilities in the statement of net assets.	
Payments on lease liabilities	10,474
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which depreciation/amortization expense (\$934,339) exceeded capital outlays (\$283,653) in the current period.	(650,687)
Change in net position of governmental activities	<u>\$ 648,236</u>

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

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024

INTRODUCTION

The North Louisiana Criminalistics Laboratory Commission (the 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 serves the Louisiana parishes of Avoyelles, Bienville, Bossier, Caddo, Caldwell, Catahoula, Claiborne, Concordia, Desoto, East Carroll, Franklin, Grant, Jackson, LaSalles, Lincoln, Madison, Morehouse, Natchitoches, Ouachita, Rapides, Red River, Richland, Sabine, Tensas, Union, Vernon, Webster, West Carroll and Winn.

The membership of the Commission consists of the coroner, sheriff, and Commission attorney of the parish in which the Commission is domiciled, which is Caddo Parish, to serve during their elective terms of office, together with one person from each of the twenty-nine (29) parishes which the Commission serves. Those persons are appointed by the respective governing authorities of the parishes and serve for a period of two years or until a successor is appointed. The Commissioners serve without pay.

(1) Summary of Significant Accounting Policies

The North Louisiana Criminalistics Laboratory Commission's financial statements are prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the North Louisiana Criminalistics Laboratory Commission are discussed below.

A. Reporting Entity

Louisiana Revised Statute 40:2265 states that the Commission is created as a body politic with the right to sue and be sued, acquire any and all property necessary for its operations, to incur debt, to accept gifts and donations, and to establish rules and regulations for the conduct of its affairs. For those reasons and due to the nature of its operations covering twenty-nine (29) parishes, the Commission is considered a legally separate local public entity and it is not considered a component unit of any parish or other local government.

B. Basic Financial Statements – Government-Wide Statements

The North Louisiana Criminalistics Laboratory Commission's basic financial statements include both government-wide (reporting the funds maintained by the North Louisiana Criminalistics Laboratory Commission as a whole) and fund financial statements (reporting the North Louisiana Criminalistics Laboratory Commission's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The North Louisiana Criminalistics Laboratory Commission's general fund is classified as governmental activities. The North Louisiana Criminalistics Laboratory Commission does not have any business-type activities.

(Continued)

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables. The North Louisiana Criminalistics Laboratory Commission's net position is reported in two parts – net investment in capital assets and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the North Louisiana Criminalistics Laboratory Commission's functions. The functions are supported by general government revenues and program revenues consisting of fees and fines remitted by the various courts, operating grants and contributions, including non-employer contributions to cost sharing pension plan, and capital grants and contributions. The Statement of Activities reduces gross expenses (including depreciation) by any related program revenues, which must be directly associated with the function. The net costs (by function) are covered by general revenues.

This government-wide focus is more on the sustainability of the North Louisiana Criminalistics Laboratory Commission as an entity and the change in the North Louisiana Criminalistics Laboratory Commission's net position resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the North Louisiana Criminalistics Laboratory Commission are recorded in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the North Louisiana Criminalistics Laboratory Commission:

Governmental Funds – the focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the North Louisiana Criminalistics Laboratory Commission:

- a. General funds are the general operating funds of the North Louisiana Criminalistics Laboratory Commission. They are used to account for all financial resources except those required to be accounted for in another fund.

The emphasis in fund financial statements is on the major funds in the governmental category. GASB sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Commission's general fund was determined to be a major fund.

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North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

D. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual:

The governmental funds in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The Commission's primary revenue source consists of fees assessed in accordance with Louisiana Revised Statute 40:2264 on criminal cases prosecuted under state statutes, parish ordinances, or city ordinances in any mayor's, city, or district court of the State of Louisiana sitting within a parish served by the Commission. The fees are assessed in accordance with fee schedule as listed in Louisiana Revised Statute 40:2264 and vary per case depending on the type of offense. Revenue is recorded based upon the period collected by various courts. Interest income is recorded when earned. Donations are recorded when received in cash, because they are generally not measurable until actually received. Federal and state grants are recorded when the Commission is entitled to the funds.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recorded when susceptible to accrual: i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this rule is that principal and interest on general obligation long-term debt, if any, is recognized when due. Depreciation is not recognized in the governmental fund financial statements.

E. Budgets

The System Director and Accountant prepare a proposed budget and do the following:

- (1) Submit it to the Board of Commissioners for approval.
- (2) Submit it to all governing authorities of the parishes which the Commission serves in order to obtain at least a majority approval.
- (3) All budgetary appropriations lapse at the end of each fiscal year.
- (4) The basis of accounting applied to budgetary data is presented on the cash basis of accounting.

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North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

F. Cash, Cash Equivalents, and Investments

Cash includes amounts in petty cash, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Commission may deposit funds in demand deposits, interest-bearing demand deposits, or money market accounts with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

- G. Investments are limited by Louisiana Revised Statute (R.S.) 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are carried at cost, which approximates market.

H. Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to federal regulations.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20 – 40 years
Vehicles	10 – 15 years
Equipment	5 – 35 years
Furniture / Fixtures	5 – 35 years

I. Compensated Absences

The Commission has the following policy relating to vacation and sick leave:

Employees of the Commission earn from 6 hours to 16 hours per month of sick leave each year and from 6 hours to 16 hours per month of vacation leave each year, depending on their lengths of service. Upon separation of employment, unused vacation leave will be paid to the employee. Sick leave will not be paid upon separation of service. Vacation leave unused in a given year in excess of 40 hours may not be carried forward but will be converted to sick leave. Unused sick leave is allowed to accumulate up to a maximum accrual of 1,040 hours. Accumulated, unused, and unpaid sick leave may be converted to additional retirement benefit credit upon application for normal retirement.

(Continued)

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

J. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from those estimates.

K. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide financial statements.

L. Net Position

Government-wide net position is divided into three components: Net investment in capital assets consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by the Commissions' creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors (less related liabilities and deferred inflows of resources). All other net position is reported as unrestricted net position. When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Commission's policy is to first apply the expense toward restricted resources and then toward unrestricted resources.

M. Fund Balance

In the governmental fund financial statements, fund balances are classified as follows:

1. Nonspendable - amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.
2. Restricted - amounts that can be spent only for specific purposes due to constraints placed on the use of resources that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed - amounts that can be used only for the specific purposes as a result of constraints imposed by the Commission (the Entity's highest level of decision making authority). Committed amounts cannot be used for any other purpose unless the judge removes those constraints by taking the same type of action (i.e. legislation, resolution, ordinance).
4. Assigned - amounts that are constrained by the Commission's intent to be used for specific purposes but are neither restricted nor committed.
5. Unassigned - all amounts not included in other spendable classifications

(Continued)

North Louisiana Criminalistics Laboratory Commission
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Notes to Financial Statements
December 31, 2024
(Continued)

When both restricted and unrestricted fund balances are available for use, it is the Commission's policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

N. Deferred Inflows/Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Commission has one type of item that meets this definition and qualifies for reporting in this category. Accordingly, the item pension-related is reported in the statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element *deferred inflows of resources*, reflects an increase in net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has two types of items that meet this definition and qualifies for reporting in this category. Accordingly, the item unavailable revenue is reported in the balance sheet for governmental fund, and pension-related is reported in the statement of net position.

O. Pension Plan

The Commission is a participating employer in a cost-sharing, multiple-employer, defined benefit pension plan as described in Note 7. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plans fiduciary net position have been determined on the same basis as they are reported by the plan.

P. Accounts Receivables

Accounts receivable consist of amounts due from government agencies in payment of criminal court costs and fees, as well as amounts due under grant agreements. Management deems all accounts receivable as collectible at year-end. Accordingly, no allowance for doubtful accounts has been recorded.

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

(2) Cash, Cash Equivalents, and Investments

At December 31, 2024, the Commission had cash, cash equivalents, and investments (book balances), totaling \$3,852,210 as described below.

A. Cash and Cash Equivalents

Cash and Cash Equivalents at December 31, 2024 (book balances) consist of a interest bearing demand deposit and savings account totaling \$799,254. 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.

B. Investments

At December 31, 2024, the Commission has investments that consist of investments in Louisiana Asset Management Pool (LAMP) totaling \$3,052,956.

The Louisiana Asset Management Pool (LAMP) is a local government investment pool. In accordance with GASB codification section 150.126, the investment in LAMP at the North Louisiana Criminalistics Laboratory is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure requires disclosure of credit risk, custodial risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invests in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

Credit risk: LAMP is rated AAAM by Standard & Poor's.

(Continued)

North Louisiana Criminalistics Laboratory Commission
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Notes to Financial Statements
December 31, 2024
(Continued)

Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.

Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is (NUMBER- days) (from LAMP's monthly Portfolio Holdings) as of (DATE – month-end).

Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

- C. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of December 31, 2024, \$562,695 of the Commission's bank balances of \$812,695 was exposed to custodial credit risk as uninsured deposits protected and collateralized with private insurance from Excess Share Insurance Corporation (ESI).

(3) Receivables

The following is a summary of receivables at December 31, 2024:

Court fees	\$ 256,064
Bond fees	77,903
Charges for service	16,865
Intergovernmental	136,130
Other	2,600
Total	<u>\$ 489,562</u>

(Continued)

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

(4) Accrued Liabilities

Accrued liabilities at December 31, 2024, consisted of the following:

Compensated absences	\$ 27,761
Retirement payable	<u>123,477</u>
	<u>\$ 151,238</u>

(5) Long-term Liabilities

The Commission's long – term for the year ended December 31, 2024, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Lease liability - equipment	\$ 30,766	\$	\$(10,474)	\$ 20,292	\$ 10,677
Net pension liability	1,365,320		(1,049,091)	316,229	
Compensated absences	<u>537,803</u>	<u>531</u>		<u>538,334</u>	<u>125,823</u>
Total long-term liabilities, government-wide statements	<u>\$1,933,889</u>	<u>\$ 531</u>	<u>\$(1,059,565)</u>	<u>\$ 874,855</u>	<u>\$136,500</u>

The change in compensated absences is reported as a net change.

The Commission has several lease agreements for equipment. The equipment is included in governmental activities capital assets at a cost of \$52,625, with accumulated amortization totaling \$40,660 as of December 31, 2024. Interest has been imputed at rates ranging between 1.37% and 4.34%, and the Commission will make monthly payments through December 2026. The future lease payments under lease agreements are as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 10,677	\$ 291	\$ 10,968
2026	<u>9,615</u>	<u>84</u>	<u>9,699</u>
	<u>\$ 20,292</u>	<u>\$ 375</u>	<u>\$ 20,667</u>

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North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

(6) Capital Assets

Capital assets and activity for the year ended December 31, 2024 was as follows:

	Balance at Jan. 1, 2024	Additions	Deletions	Balance at Dec. 31, 2024
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 76,161	\$	\$	\$ 76,161
Total capital assets, not being depreciated	76,161			76,161
Capital assets, being depreciated:				
Buildings	25,547,451			25,547,451
Lab and office equipment	4,947,468	247,099		5,194,567
Furniture and fixtures	457,366			457,366
Software	89,863			89,863
Vehicles	89,351	36,554	(48,295)	77,610
Total capital assets being depreciated at historical cost	31,131,499	283,653	(48,295)	31,366,857
Less accumulated depreciation:				
Buildings	(4,113,326)	(640,978)		(4,754,304)
Lab and office equipment	(3,331,302)	(263,175)		(3,594,477)
Furniture and fixtures	(120,269)	(12,383)		(132,652)
Software	(89,863)			(89,863)
Vehicles	(89,351)	(7,311)	48,295	(48,367)
Total accumulated depreciation	(7,744,111)	(923,847)	48,295	(8,619,663)
Leased assets				
Equipment	52,625			52,625
Total leased assets, being amortized	52,625			52,625
Less accumulated amortization for:				
Leased equipment	(30,168)	(10,492)		(40,660)
Total accumulated amortization, leased equipment	(30,168)	(10,492)		(40,660)
Total capital assets being depreciated/amortized, net	23,409,845	(650,686)		22,759,159
Governmental activities capital assets, net	\$ 23,486,006	\$ (650,686)	\$	\$ 22,835,320

Depreciation/amortization expense of \$934,339 was charged to Operations - criminalistics laboratory in the Statement of Activities.

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North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

(7) Pension Plan

The Commission participates in the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish. Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The System is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana.

All employees of the Commission are members of Plan A.

Plan Description

Parochial Employees' Retirement System of Louisiana is the administrator of a cost-sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS). The System provides retirement benefits to employees of taxing Commissions of a parish or any branch or section of a parish within the state which does not have its own retirement system and which elects to become members of the System. The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to these appropriate statutes for more complete information.

Eligibility Requirements:

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the System.

Retirement Benefits:

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. Age 67 with 7 years of service.

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North Louisiana Criminalistics Laboratory Commission
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Notes to Financial Statements
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(Continued)

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Survivor Benefits:

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes. Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes. A surviving spouse who is not eligible for Social Security survivorship or retirement benefits and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

Deferred Retirement Option Plan:

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member of Plan A or B who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan (DROP) on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in DROP will be placed in liquid asset money market investments at the discretion of the Board of Trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of DROP must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

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North Louisiana Criminalistics Laboratory Commission
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Notes to Financial Statements
December 31, 2024
(Continued)

Disability Benefits:

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or three percent multiplied by years of service assuming continued service to age 60 for those members who are enrolled prior to January 1, 2017 and to age 62 for those members who are enrolled January 1, 2007 and later.

Cost of Living Increases:

The Board is authorized to provide a cost-of-living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Employer Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2023, the actuarially determined contribution rate was 7.49% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2023 was 11.50% for Plan A. The Commission's contributions to the System for the years ended December 31, 2024, 2023, and 2022 were \$281,986, \$276,653, and \$276,749, respectively. Included in employer contributions are contributions due for the fourth quarter of 2024 totaling \$70,102, which were paid in January 2025.

According to state statute, the System also receives $\frac{1}{4}$ of 1.00% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Non-employer contributions received by the System and attributable to the Commission during the years ended December 31, 2024 and 2023 were \$32,844 and \$33,055, respectively.

(Continued)

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and
Deferred Inflows of Resources Related to Pensions**

At December 31, 2024, the Commission reported a liability of \$316,229 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of Parochial Employees' Retirement System of Louisiana. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The resulting allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contribution to the plan during the fiscal year ended December 31, 2023 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2023.

At December 31, 2023, the Commission's proportion was .331921%, which was a decrease of .022819% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Commission recognized pension expense of \$126,291, plus employer's amortization of change in proportionate share and the difference between employer contributions and proportionate share of contributions, (\$100).

At December 31, 2024, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 149,744	\$ 84,882
Changes of assumptions		
Net difference between projected and actual earnings on pension plan investments	509,648	55,094
Changes in proportion and differences between employer contributions and proportionate share of contributions	15,074	7,505
Employer contributions subsequent to the measurement Date	281,986	
Total	<u>\$ 956,452</u>	<u>\$ 147,481</u>

The Commission reported a total of \$281,986 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2023, which will be recognized as an increase in net pension liability in the year ended December 31, 2025.

North Louisiana Criminalistics Laboratory Commission
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Notes to Financial Statements
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(Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expenses as follows:

Year	Amount
2024	\$ 42,663
2025	262,283
2026	429,193
2027	(207,154)
Total	<u>\$ 526,985</u>

Actuarial Methods and Assumptions

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2023, are as follows:

Valuation Date	December 31, 2023
Actuarial Cost Method	Plan A – Entry Age Normal
Investment Rate of Return	6.40%, net of investment expense, including inflation
Expected Remaining Service lives	4 years
Projected Salary Increases	Plan A – 4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.

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(Continued)

2.30%

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

	Target Asset	Long-Term Expected Portfolio Real Rate of
<u>Asset Class</u>	<u>Allocation</u>	<u>Return</u>
Fixed income	33%	1.12%
Equity	51%	3.20%
Alternatives	14%	0.67%
Real assets	2%	0.11%
Totals	<u>100%</u>	<u>5.10%</u>
Inflation		<u>2.40%</u>
Expected Arithmetic Nominal Return		<u>7.50%</u>

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North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projections using the MP2021 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. For Disabled annuitants mortality was set to equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.

Sensitivity to Change in Discount Rate

The following presents the net pension liability/asset of the participating employers as of December 31, 2023 calculated using the discount rate of 6.40%, as well as what the employers' net pension liability/asset would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate.

	PLAN A		
	Changes in Discount Rate		
		Current	
	1% Decrease 5.40%	Discount Rate 6.40%	1% Increase 7.40%
Net Pension Liability/(Asset)	\$2,256,348	\$316,229	(\$1,312,309)

Change in Net Pension Liability

The changes in the net pension liability for the year ended December 31, 2024 were recognized in the current reporting period as pension expense except as follows:

Differences between Expected and Actual Experience:

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Differences between Projected and Actual Investment Earnings:

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period.

Change in Assumptions:

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

(Continued)

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

Change in Proportion:

Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan.

Contributions – Proportionate Share

Differences between contributions remitted to the System and the employer's proportionate share are recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

Retirement System Audit Report

Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2023. Access to the audit report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: www.lila.state.la.us.

Plan Fiduciary Net Position

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily related to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts. The Plan's fiduciary net position has been determined on the same basis as that used by the plan. Detailed information about the fiduciary net position is available in a stand-alone audit report on their financial statements for the year ended December 31, 2023. Access to these reports can be found on the Louisiana Legislative Auditor's website, www.lila.la.gov.

(Continued)

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

(8) Prior Period Restatement

Net position of the Commission's governmental activities was restated as of December 31, 2023, to correct the recognition of compensated absences liability as noted below:

	<u>Governmental Activities</u>
Net Position, December 31, 2023, as previously reported	\$ 26,925,810
Correction of compensated absences – sick leave	<u>(496,074)</u>
Total Net Position, December 31, 2023, as restated	<u>\$ 26,429,736</u>

As a result of implementing GASB 101, *Compensated Absences*, the beginning net position of the governmental activities was restated to reflect the cumulative effect of applying this new standard.

(9) Adoption of New Accounting Standard – GASB Statement No. 101

During the year ended December 31, 2024, the Commission implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. This Statement provides recognition and measurement guidance for all types of compensated absences, including sick leave and vacation leave. GASB 101 requires that compensated absences be recognized as a liability and expense when the leave is earned, rather than when it is paid.

The implementation of GASB 101 resulted in a change in accounting policy and required a restatement of the beginning net position of the governmental activities to recognize a liability for sick leave previously unrecorded. The effect of this restatement is disclosed with prior period restatements as disclosed in Note 8.

(10) Subsequent Events

Subsequent events have been evaluated through June 23, 2025, the date the financial statements were available to be issued.

(11) Litigation and Claims

At December 31, 2024, the Commission is the defendant in one lawsuit, of which the ultimate outcome is unknown at this time. In the opinion of legal counsel, the potential loss from the lawsuit is not presently determinable.

(12) Risk Management

The Commission is exposed to various risks of loss related to torts; theft of; damage to and destruction of its assets; errors and omissions; injuries to employees; and natural disasters. The Commission carries commercial insurance to cover risks of loss. There were no significant reductions in insurance coverage from prior year.

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Required Supplementary Information
Schedule of Revenues, Expenditures, and Changes in Fund Balances-
Budget (Cash Basis) and Actual
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Court fees:				
District courts	\$ 1,328,736	\$ 1,332,288	\$ 1,347,214	\$ 14,926
City courts	713,383	754,668	795,451	40,783
Mayor courts	790,097	736,067	752,373	16,306
Other court fees	216,790	180,376	219,886	39,510
Intergovernmental		1,500,000	1,500,000	
Charges for service	100,000	98,150	95,870	(2,280)
Grant revenue	400,000	890,623	1,158,389	267,766
Bond fees	82,207	82,680	85,672	2,992
Fees collected Act 432	1,050,457	1,018,065	1,035,738	17,673
Interest income	96,000	115,384	117,711	2,327
Insurance proceeds			11,959	11,959
Rent			10,325	10,325
Sale of assets			6,480	6,480
Miscellaneous	22,000	39,646	20,237	(19,409)
Total revenues	<u>4,799,670</u>	<u>6,747,947</u>	<u>7,157,305</u>	<u>409,358</u>
Expenditures				
Operations:				
Auto expense	49,834	51,527	51,128	399
Building maintenance	385,000	257,582	99,250	158,332
Dues and subscriptions	20,000	23,462	15,517	7,945
Freight	3,500	8,991	8,825	166
Grant expenses	400,000	944,322	1,718,262	(773,940)
Insurance - general	190,000	167,348	122,586	44,762
Insurance - health	280,887	262,059	199,973	62,086
Laboratory equipment maintenance	165,000	210,578	160,215	50,363
Laboratory supplies	240,000	185,437	174,249	11,188
Professional fees	30,000	39,286	253,772	(214,486)
Accreditation expense	50,000	59,378		59,378
Office supplies	70,000	65,887	63,949	1,938
Legal - other services	2,500	2,806	3,656	(850)
DNA supplies	315,000	256,405	142,408	113,997
Retirement expense	286,406	277,092	216,572	60,520
Salaries	2,686,883	2,563,252	1,913,995	649,257
Payroll taxes	40,170	31,822	31,622	200
Training	25,000	15,071	55,113	(40,042)
Travel/continuing education	40,000	51,077	38,469	12,608
Utilities	470,000	458,248	262,889	195,359
Contingency	300,000	300,000		300,000
Capital outlay			283,653	(283,653)
Total expenditures	<u>6,050,180</u>	<u>6,231,630</u>	<u>5,816,103</u>	<u>415,527</u>
Excess (deficiency) of revenues over (under) expenditures	(1,250,510)	516,317	1,341,202	824,885
Fund balance, beginning of year	2,173,717	2,363,515	2,363,515	
Fund balance, end of year	<u>\$ 923,207</u>	<u>\$ 2,879,832</u>	<u>\$ 3,704,717</u>	<u>\$ 824,885</u>

See accompanying notes to the required supplementary schedule.

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Note to Required Supplementary Information
December 31, 2024

The Commission's budget is adopted on a cash basis for all funds, except for certain receivables and payables recorded by the Commission. There was one amendment to the 2024 budget. The budget comparison schedule included in the accompanying financial statements includes the original and adopted budgets. The schedule below reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on the budget basis with GAAP basis:

	<u>General Fund</u>
Excess of revenues and other sources over expenditures and other uses (budget basis)	\$ 1,341,202
Adjustments:	
Revenue accruals – net	(177,945)
Expenditure accruals – net	<u>(20,690)</u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 1,142,567</u>

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Schedule of Proportionate Share of Net Pension Liability (Asset)
For the Year Ended December 31, 2024

Parochial Employees' Retirement System

<u>Year Ended December 31</u>	<u>Proportion of the net pension liability (asset)</u>	<u>Proportionate share of the net pension liability (asset)</u>	<u>Covered-employee payroll</u>	<u>Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
2024	0.33192%	\$ 316,229	\$ 2,405,674	13.15%	98.03%
2023	0.35474%	1,365,320	2,406,513	56.73%	91.74%
2022	0.38899%	(1,832,316)	2,609,872	-70.21%	110.46%
2021	0.42183%	(739,641)	2,817,410	-26.25%	104.00%
2020	0.41924%	19,736	2,658,631	0.74%	99.89%
2019	0.36771%	1,632,033	2,262,250	72.14%	88.86%
2018	0.31531%	(234,040)	1,940,807	12.06%	101.98%
2017	0.30372%	625,517	1,801,228	34.73%	94.15%
2016	0.32383%	852,416	1,856,716	45.91%	92.23%
2015	0.33403%	91,327	1,820,003	5.02%	99.15%

*Amounts presented were determined as of the measurement date.

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Schedule of Contributions
For the Year Ended December 31, 2024

Parochial Employees' Retirement System

<u>Year Ended December 31</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in relation to the statutorily required contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered-employee payroll</u>	<u>Contributions as a percentage of covered-employee payroll</u>
2024	\$ 281,986	\$ 281,986	\$	\$ 2,452,048	11.50%
2023	276,653	276,653		2,405,674	11.50%
2022	276,749	276,749		2,406,513	11.50%
2021	319,709	319,709		2,609,872	12.25%
2020	345,133	345,133		2,817,410	12.25%
2019	305,704	305,704		2,658,631	11.50%
2018	259,962	259,962		2,262,250	11.49%
2017	242,601	242,601		1,940,807	12.50%
2016	234,160	234,160		1,801,228	13.00%
2015	269,224	269,224		1,856,716	14.50%

*Amounts presented were determined as of the end of the fiscal year (December 31).

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Other Supplementary Information
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2024

Agency Head: Joey Jones - System Director

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$ 175,000
Benefits - insurance	8,978
Benefits - retirement	20,125
Benefits - other	465
Cell phone	1,636
Reimbursements	6
Travel	7,272
Professional education	460
Per diem	263

Criminalistics Laboratory North Louisiana
Justice System Funding Schedule - Receiving Schedule

Cash Basis Presentation
As Required by La. R.S. 24:515.2

		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Ending Balance of Amounts Assessed but Not Received:		-	-
2. Details of Receipts from Collecting/Disbursing Agency			
Agency Remitting Money	Remittance Type	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
12th Judicial District Criminal Court Fund Avoyelles	f. Criminal Court Costs/Fees	16,140	23,870
Town of Cottonport	f. Criminal Court Costs/Fees	1,310	390
Marksville City Court	f. Criminal Court Costs/Fees	5,380	5,500
2nd Judicial District Criminal Court Fund Bienville	f. Criminal Court Costs/Fees	44,181	36,540
Town of Arcadia	f. Criminal Court Costs/Fees	240	80
Village of Castor	f. Criminal Court Costs/Fees	30	60
Town of Ringgold	f. Criminal Court Costs/Fees	-	870
Town of Haughton	f. Criminal Court Costs/Fees	8,550	9,193
26th Judicial District Court Drug Court Fund	f. Criminal Court Costs/Fees	128,432	141,245
Town of Benton	f. Criminal Court Costs/Fees	3,180	3,750
Bossier City City Court	f. Criminal Court Costs/Fees	75,408	102,836
Town of Plain Dealing	f. Criminal Court Costs/Fees	570	170
1st Judicial District Criminal Court Fund Caddo	f. Criminal Court Costs/Fees	59,641	48,314
Village of Mooringsport	f. Criminal Court Costs/Fees	450	3,750
Town of Blanchard	f. Criminal Court Costs/Fees	16,530	31,980
Town of Greenwood	f. Criminal Court Costs/Fees	12,573	16,800
Village of Ida	f. Criminal Court Costs/Fees	-	30
Village of Rodessa	f. Criminal Court Costs/Fees	30	30
Shreveport City Court	f. Criminal Court Costs/Fees	133,134	139,903
Town of Vivian	f. Criminal Court Costs/Fees	2,598	1,680
37th Judicial District Criminal Court Fund Caldwell	f. Criminal Court Costs/Fees	5,520	5,510
Town of Columbia	f. Criminal Court Costs/Fees	2,570	6,360
Village of Grayson	f. Criminal Court Costs/Fees	1,370	1,910
7th Judicial District Criminal Court Fund Catahoula	f. Criminal Court Costs/Fees	8,933	8,488
Village of Harrisonburg	f. Criminal Court Costs/Fees	150	-
Town of Jonesville	f. Criminal Court Costs/Fees	3,800	10,256
2nd Judicial District Court Funds	f. Criminal Court Costs/Fees	14,250	16,570
Village of Athens	f. Criminal Court Costs/Fees	1,380	1,560
Town of Haynesville	f. Criminal Court Costs/Fees	5,030	3,820
7th Judicial District Court Judicial Expense Fund	f. Criminal Court Costs/Fees	12,546	11,847
Vidalia City Court	f. Criminal Court Costs/Fees	5,490	6,940
Village of Ridgecrest	f. Criminal Court Costs/Fees	40	-
42nd Judicial District Court Judicial Expense Fund	f. Criminal Court Costs/Fees	105,043	113,449
City of Mansfield	f. Criminal Court Costs/Fees	590	670
Town of Stonewall	f. Criminal Court Costs/Fees	150	30
6th Judicial District Criminal Court Fund East Carroll	f. Criminal Court Costs/Fees	30,120	44,833
Town of Lake Providence	f. Criminal Court Costs/Fees	6,980	6,060
5th Judicial District Criminal Court Fund Franklin	f. Criminal Court Costs/Fees	27,320	28,010
Village of Baskin	f. Criminal Court Costs/Fees	13,070	16,429
Winnsboro City Court	f. Criminal Court Costs/Fees	5,017	3,168
35th Judicial District Criminal Court Fund Grant	f. Criminal Court Costs/Fees	36,154	27,504
Village of Creola	f. Criminal Court Costs/Fees	47,298	34,038
Village of Georgetown	f. Criminal Court Costs/Fees	2,340	1,730
Town of Montgomery	f. Criminal Court Costs/Fees	10	-
Town of Pollock	f. Criminal Court Costs/Fees	530	-
2nd Judicial District Criminal Court Fund Jackson	f. Criminal Court Costs/Fees	8,312	13,879
Town of Chatham	f. Criminal Court Costs/Fees	350	150
Village of Hodge	f. Criminal Court Costs/Fees	360	330
28th Judicial District Criminal Court Fund LaSalle	f. Criminal Court Costs/Fees	8,694	7,377
Town of Jena	f. Criminal Court Costs/Fees	2,520	1,980

Town of Olla	f. Criminal Court Costs/Fees	12,120	13,760
Town of Tullos	f. Criminal Court Costs/Fees	18,840	20,080
3rd Judicial District Criminal Court Fund Lincoln	f. Criminal Court Costs/Fees	62,335	54,059
Town of Dubach	f. Criminal Court Costs/Fees	1,910	510
City of Grambling	f. Criminal Court Costs/Fees	9,504	7,225
Ruston City Court	f. Criminal Court Costs/Fees	53,915	52,862
Village of Simsboro	f. Criminal Court Costs/Fees	30	30
6th Judicial District Criminal Court Fund Madison	f. Criminal Court Costs/Fees	53,625	67,358
Village of Delta	f. Criminal Court Costs/Fees	5,870	1,330
4th Judicial District Criminal Court Fund Morehouse	f. Criminal Court Costs/Fees	8,551	7,216
Bastrop City Court	f. Criminal Court Costs/Fees	11,744	9,194
Village of Mer Rouge	f. Criminal Court Costs/Fees	1,670	1,027
10th Judicial District Criminal Court Fund Fund Natchitoches	f. Criminal Court Costs/Fees	60,896	56,086
Town of Campti	f. Criminal Court Costs/Fees	50	390
Village of Provencal	f. Criminal Court Costs/Fees	-	450
Village of Clarence	f. Criminal Court Costs/Fees	550	-
Village of Goldonna	f. Criminal Court Costs/Fees	60	-
Natchitoches City Court	f. Criminal Court Costs/Fees	14,270	12,220
Village of Robeline	f. Criminal Court Costs/Fees	5,270	6,690
4th Judicial District Criminal Court Fund Ouachita	f. Criminal Court Costs/Fees	97,501	83,955
Monroe City Court	f. Criminal Court Costs/Fees	47,995	55,187
Town of Richwood	f. Criminal Court Costs/Fees	70	130
West Monroe City Court	f. Criminal Court Costs/Fees	38,825	62,625
9th Judicial District Criminal Court Fund Rapides	f. Criminal Court Costs/Fees	70,127	46,674
Alexandria City Court	f. Criminal Court Costs/Fees	24,349	42,236
Town of Ball	f. Criminal Court Costs/Fees	-	1,290
Town of Boyce	f. Criminal Court Costs/Fees	12,260	4,050
Village of Forest Hill	f. Criminal Court Costs/Fees	8,050	6,860
Town of Glenmora	f. Criminal Court Costs/Fees	520	410
Pineville City Court	f. Criminal Court Costs/Fees	28,594	27,336
Town of Lecompte	f. Criminal Court Costs/Fees	2,710	11,850
Village of McNary	f. Criminal Court Costs/Fees	10,162	9,748
Town of Woodworth	f. Criminal Court Costs/Fees	48,980	42,010
Town of Coushatta	f. Criminal Court Costs/Fees	1,080	850
39th Judicial District Criminal Court Fund Red River	f. Criminal Court Costs/Fees	14,090	12,470
Village of Hall Summit	f. Criminal Court Costs/Fees	120	-
5th Judicial District Criminal Court Fund Richland	f. Criminal Court Costs/Fees	38,476	32,363
Town of Mangham	f. Criminal Court Costs/Fees	5,420	5,780
11th Judicial District Criminal Court Fund Sabine	f. Criminal Court Costs/Fees	17,772	17,922
Village of Fisher	f. Criminal Court Costs/Fees	960	480
Village of Florien	f. Criminal Court Costs/Fees	8,136	9,260
Town of Many	f. Criminal Court Costs/Fees	9,380	14,000
Village of Converse	f. Criminal Court Costs/Fees	2,507	2,610
Town of Zwolle	f. Criminal Court Costs/Fees	5,384	4,049
6th Judicial District Criminal Court Fund Tensas	f. Criminal Court Costs/Fees	16,715	11,915
3rd Judicial District Criminal Court Fund Fund Union	f. Criminal Court Costs/Fees	15,704	19,700
Town of Farmerville	f. Criminal Court Costs/Fees	4,365	4,296
Village of Junction City	f. Criminal Court Costs/Fees	480	930
Town of Marion	f. Criminal Court Costs/Fees	4,259	4,990
Town of Bernice	f. Criminal Court Costs/Fees	30	10
30th Judicial District Criminal Court Fund Vernon	f. Criminal Court Costs/Fees	69,695	70,085
Vernon Parish Clerk of Court	f. Criminal Court Costs/Fees	1,290	-
Town of Hornbeck	f. Criminal Court Costs/Fees	690	890
Leesville City Court	f. Criminal Court Costs/Fees	9,373	14,672
Town of New Llano	f. Criminal Court Costs/Fees	40,618	37,430
Town of Rosepine	f. Criminal Court Costs/Fees	1,310	740
26th Judicial District Criminal Court Fund Webster	f. Criminal Court Costs/Fees	22,810	20,106
Village of Doyline	f. Criminal Court Costs/Fees	2,580	2,090
Village of Heflin	f. Criminal Court Costs/Fees	100	50
Minden City Court	f. Criminal Court Costs/Fees	2,940	2,520
Town of Sarepta	f. Criminal Court Costs/Fees	5,930	6,740
Town of Sibley	f. Criminal Court Costs/Fees	5,390	7,590
Springhill City Court	f. Criminal Court Costs/Fees	6,840	3,570

Village of Dixie Inn	f. Criminal Court Costs/Fees	-	40
5th Judicial District Criminal Court Fund West Carroll	f. Criminal Court Costs/Fees	10,996	12,758
Village of Epps	f. Criminal Court Costs/Fees	10	100
Town of Oak Grove	f. Criminal Court Costs/Fees	150	120
Village of Kilbourne	f. Criminal Court Costs/Fees	60	170
8th Judicial District Criminal Court Fund Winn	f. Criminal Court Costs/Fees	17,298	15,136
Village of Dodson	f. Criminal Court Costs/Fees	9,340	10,650
Winnfield City Court	f. Criminal Court Costs/Fees	3,590	7,410
12th Judicial District Criminal Court Fund Avoyelles	b. Bond Fees	1,102	1,278
2nd Judicial District Criminal Court Fund Bienville	b. Bond Fees	290	356
26th Judicial District Criminal Court Fund Bossier	b. Bond Fees	4,334	4,420
1st Judicial District Criminal Court Fund Caddo	b. Bond Fees	7,932	8,825
Town of Vivian	b. Bond Fees	18	12
37th Judicial District Criminal Court Fund Caldwell	b. Bond Fees	278	420
7th Judicial District Criminal Court Fund Catahoula	b. Bond Fees	544	364
2nd Judicial District Criminal Court Fund Claiborne	b. Bond Fees	194	384
7th Judicial District Court Judicial Expense Fund	b. Bond Fees	672	696
42nd Judicial District Court Judicial Expense Fund	b. Bond Fees	530	504
6th Judicial District Criminal Court Fund East Carroll	b. Bond Fees	180	180
5th Judicial District Criminal Court Fund Franklin	b. Bond Fees	274	344
35th Judicial District Criminal Court Fund Grant	b. Bond Fees	586	3,039
2nd Judicial District Criminal Court Fund Jackson	b. Bond Fees	132	156
28th Judicial District Criminal Court Fund LaSalle	b. Bond Fees	346	560
3rd Judicial District Criminal Court Fund Lincoln	b. Bond Fees	1,686	1,558
6th Judicial District Criminal Court Fund Madison	b. Bond Fees	218	266
4th Judicial District Criminal Court Fund Morehouse	b. Bond Fees	1,742	1,602
Bastrop City Court	b. Bond Fees	166	100
10th Judicial District Criminal Court Fund Fund Natchitoches	b. Bond Fees	660	520
4th Judicial District Criminal Court Fund Ouachita	b. Bond Fees	8,664	7,976
9th Judicial District Criminal Court Fund Rapides	b. Bond Fees	2,351	2,404
39th Judicial District Criminal Court Fund Red River	b. Bond Fees	74	232
5th Judicial District Criminal Court Fund Richland	b. Bond Fees	1,002	746
11th Judicial District Criminal Court Fund Sabine	b. Bond Fees	418	359
Village of Florien	b. Bond Fees	4	-
Town of Many	b. Bond Fees	484	458
6th Judicial District Criminal Court Fund Tensas	b. Bond Fees	144	144
3rd Judicial District Criminal Court Fund Fund Union	b. Bond Fees	514	598
30th Judicial District Criminal Court Fund Vernon	b. Bond Fees	1,268	1,216
Leesville City Court	b. Bond Fees	1,380	5,130
26th Judicial District Criminal Court Fund Webster	b. Bond Fees	1,079	930
5th Judicial District Criminal Court Fund West Carroll	b. Bond Fees	272	136
8th Judicial District Criminal Court Fund Winn	b. Bond Fees	118	104
12th Judicial District Criminal Court Fund Avoyelles	e. Pre-Trial Diversion Program Fees	2,035	1,940
26th Judicial District Criminal Court Fund Bossier	e. Pre-Trial Diversion Program Fees	470	430
1st Judicial District Criminal Court Fund Caddo	e. Pre-Trial Diversion Program Fees	3,340	4,180
7th Judicial District Criminal Court Fund Catahoula	e. Pre-Trial Diversion Program Fees	5,130	4,060
7th Judicial District Court Judicial Expense Fund	e. Pre-Trial Diversion Program Fees	2,050	950
LaSalle Parish Clerk of Court	e. Pre-Trial Diversion Program Fees	350	300
Morehouse Parish Clerk of Court	e. Pre-Trial Diversion Program Fees	7,981	19,150
Natchitoches Parish Clerk of Court	e. Pre-Trial Diversion Program Fees	2,250	4,150
Ouachita Parish Clerk of Court	e. Pre-Trial Diversion Program Fees	29,300	73,150
9th Judicial District Criminal Court Fund Rapides	e. Pre-Trial Diversion Program Fees	31,680	14,780
30th Judicial District Criminal Court Fund Vernon	e. Pre-Trial Diversion Program Fees	-	1,200
Vernon Parish Clerk of Court	e. Pre-Trial Diversion Program Fees	6,040	4,970

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Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial
Statements Performed In Accordance With Government Auditing Standards

Independent Auditor's Report

To the Members of the
Board of Commissioners
North Louisiana Criminalistics
Laboratory Commission

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and major fund of the North Louisiana Criminalistics Laboratory Commission as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the North Louisiana Criminalistics Laboratory Commission's basic financial statements, and have issued our report thereon dated June 23, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Louisiana Criminalistics Laboratory Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Louisiana Criminalistics Laboratory Commission's internal control. Accordingly, we do not express an opinion of the effectiveness of the North Louisiana Criminalistics Laboratory Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

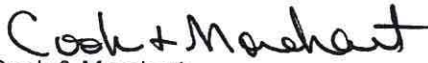
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Cook & Morehart
Certified Public Accountants
June 23, 2025

North Louisiana Criminalistics Laboratory
Shreveport, Louisiana
Summary Schedule of Prior Year Audit Findings
Schedule For Louisiana Legislative Auditor
December 31, 2024

There were no findings for the prior year audit for the year ended December 31, 2023.

Summary Schedule of Current Year Audit Findings
Schedule For Louisiana Legislative Auditor
December 31, 2024

There are no findings for the current year audit for the year ended December 31, 2024.

COOK & MOREHART

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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Commissioners
North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The North Louisiana Criminalistics Laboratory's management is responsible for those C/C areas identified in the SAUPs.

The North Louisiana Criminalistics Laboratory has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) *Written Policies and Procedures*

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

2) *Board or Finance Committee*

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities*

reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Procedures followed. Noted the following exception:

Exception: The Crime Lab's board/finance minutes did not reference or include monthly budget to actual comparisons.

3) Bank Reconciliations

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

4) Collections (excluding electronic funds transfers)

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

5) Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Procedures performed. No exceptions noted.

6) Credit Cards/Debit Cards/Fuel Cards/P-Cards

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

8) Contracts

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

9) Payroll and Personnel

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

10) Ethics

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

11) Debt Service

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

12) Fraud Notice

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

13) Information Technology Disaster Recovery/Business Continuity

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024.


14) Prevention of Sexual Harassment

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

We were engaged by the North Louisiana Criminalistics Laboratory, to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the North Louisiana Criminalistics Laboratory, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



Cook & Morehart
Certified Public Accountants
June 23, 2025



**North Louisiana
Criminalistics Laboratory**
1630 Tulane Ave. Shreveport, LA 71103
Phone: 318-227-2889 Fax: 318-227-9013

June 23, 2025

Cook & Morehart, CPAs
1215 Hawn Ave
Shreveport, LA 71107

The North Louisiana Criminalistics Laboratory Commission submits the following responses to the exceptions identified in the Statewide Agreed-Upon Procedures Report for the year ended December 31, 2024:

Exception: Crime Lab's board/finance minutes did not reference or include monthly budget to actual comparisons.

Response: In the future, Crime Lab will include in their board/finance minutes monthly budget to actual comparisons.

Sincerely,

A handwritten signature in black ink, appearing to read 'Joe Jones', written over a horizontal line.

Joseph O. Jones, Ph.D.
System Director
North Louisiana Criminalistics Laboratory Commission
1630 Tulane Ave.
Shreveport, LA 71103
jjones@nlcl.org